CITY OF NEWARK

SINGLE AUDIT REPORTING PACKAGE

2008

CITY OF NEWARK
CURRENT FUND

COMPARATIVE BALANCE SHEETS

A
Sheet #1

ASSETS AND DEFERRED CHARGES	Ref.	Balance Dec. 31, 2008	Balance Dec. 31, 2007
Regular Fund			
Cash	A-4	$ 122,138,129.83	$ 59,257,435.78
Cash - Deposit with State	A-5	6,747,120.91	4,211,112.95
Sub-Total		128,885,250.74	63,468,548.73
Cash - Change Fund	A-6	2,440.00	2,440.00
Investments	A-7		77,191,715.93
		128,887,690.74	140,662,704.66
Receivables with Full Reserves:			
Delinquent Property Taxes Receivable	A-9	32,347,688.46	28,545,129.45
Tax Title Liens Receivable	A-10	9,032,430.64	9,589,412.55
Property Acquired for Taxes - Assessed Valuations	A-11	81,491,737.97	79,119,298.19
Sales Contracts Receivable	A-12	12,544,477.53	12,544,477.53
Revenue Accounts Receivable	A-13	1,205,461.31	
Delinquent Tax Abatement Accounts Receivable	A-14	2,379,569.34	2,236,742.33
Protested Checks	A-15	1,397,608.19	1,404,518.34
Deposit with County Registrar	A-16	2,231.35	2,231.35
Due from Housing for Senior Citizens	A-16	14,905.96	14,905.96
Interfunds Receivable	A-17	35,099.25	942,378.52
		140,451,210.00	134,399,094.22
Deferred Charge:			
Master Plan	A-18	1,600,000.00	2,000,000.00
		270,938,900.74	277,061,798.88
Federal and State Grant Funds			
Cash	A-4	3,620,710.55	5,448,411.11
Payroll Transfer Account	A-19	572,343.06	571,964.83
Grants Paid Authorized by Commitment Letters	A-20	647,504.22	601,398.74
Federal, State and Other Grants Receivable	A-21	172,548,887.07	164,708,168.43
State Law Enforcement Grants	A-22	102.97	102.97
Accounts Receivable	A-23	47,875.41	47,875.41
		177,437,423.28	171,377,921.49
		$ 448,376,324.02	$ 448,439,720.37

CITY OF NEWARK
CURRENT FUND

COMPARATIVE BALANCE SHEETS

A
Sheet #2

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	Balance Dec. 31, 2008	Balance Dec. 31, 2007
Regular Fund			
Expenditure Reserves:			
Appropriation Reserves	A-3,24	$ 19,532,228.20	$ 32,689,742.33
Encumbrances and Commitments Payable	A-3,24	27,704,173.19	19,405,453.95
Commitments Payable	A-26	1,277,631.66	3,704,061.86
Reserve for Void Check Pending Distribution	A-27	42,263.75	42,218.25
Reserve for Election Workers Payable	A-28	86,227.72	86,227.72
Due to State of New Jersey Senior Citizens	A-29	17,740.44	21,626.39
Due to State of New Jersey and Public Assistance Trust Fund	A-30	174,355.00	167,821.00
Accrued Payroll	A-31		52,992.08
Interfunds Payable	A-32	8,797,001.17	178,692.02
Due to Special Improvement Districts	A-33	62,500.00	
Due to State of New Jersey - Uniform Construction Fund	A-34	57,463.63	27,263.63
Reserve for Police Overtime Reimbursement	A-35		4,917.92
Due to Water/Sewer	A-35	26,344.88	26,344.88
Reserve for Judgments	A-35	19,947.98	19,947.98
Reserve for Tax Appeals Pending	A-36	9,867,445.79	12,073,333.78
Unallocated Receipts/Tax Overpayments	A-38	1,634,537.14	8,112,485.33
Prepaid Taxes	A-39	1,837,651.79	1,373,935.73
Prepaid Tax Abatements	A-39	144,730.85	113,317.75
Prepaid Improvement Taxes Receivable	A-40	33,787.43	29,166.54
Due to State of New Jersey - Revaluation Expenses	A-41	1,616,722.98	1,318,056.00
Emergency Notes Payable - Master Plan	A-25	2,000,200.00	
Reserve for Master Plan	A-42	2,000,000.00	2,000,000.00
County Taxes Payable	A-43	2,892,653.80	2,301,672.76
		79,825,607.40	83,749,277.90
Reserve for Other Receivables		140,451,210.00	134,399,094.22
Fund Balance	A-1	50,662,083.34	58,913,426.76
		270,938,900.74	277,061,798.88
Federal and State Grant Funds			
Appropriation Reserve - State Law Enforcement Grant	A-45	227,443.76	227,443.76
Reserve for Federal, State and Other Grants	A-46	163,691,096.32	156,706,442.76
Due to Other Trust Fund	A-47	54,576.06	11,696.85
Due to Current Fund	A-47		106,240.87
Unallocated Receipts	A-48	3,145.62	3,145.62
Deferred Credits:			
Reserve for Elderly Nutrition	A-49	2,132,354.17	1,857,527.04
Reserve for Safe Housing	A-50	1,881,272.63	1,788,114.03
Unappropriated Grants	A-51	8,596,033.58	9,812,121.76
Due to Federal Funds	A-52	724,718.06	724,718.06
Fund Balance	A-53	126,783.08	140,470.74
		177,437,423.28	171,377,921.49
		$ 448,376,324.02	$ 448,439,720.37

See accompanying notes to financial statements.

CITY OF NEWARK
CURRENT FUND

COMPARATIVE STATEMENTS OF OPERATIONS
AND CHANGES IN FUND BALANCE

A-1
Sheet #1

	Ref.	Year 2008	Year 2007
Revenue and Other Income			
Surplus Anticipated	A-2	$ 56,111,892.00	$ 26,100,000.00
Miscellaneous Revenue Anticipated	A-2	489,752,939.60	516,175,030.00
Receipts from Delinquent Taxes	A-2	28,733,292.22	28,178,541.71
Receipts from Current Taxes	A-2	259,414,407.95	249,688,268.59
Nonbudget Revenue	A-2	1,236,965.20	697,500.48
Other Credits to Income:			
Cash Receipts	A-4	52,108.54	446,810.82
State Aid Adjustment for Qualified Bonds	A-5	1,037,359.00	
Reserve for Petty Cash			3,751.88
Reserve for Protested Checks Realized	A-15	6,910.15	35,525.10
Appropriation Reserves Cancelled	A-24	29,281,066.25	26,370,820.23
Commitments Payable Cancelled	A-26	8,000,000.00	6,975,000.00
Statutory Excess in Animal Control Fund	A-17	3,890.26	241.19
Funds Held in Trust Fund Cancelled			390,926.95
Bond and Coupon Fund Interest Earned	A-17	585.41	1,415.70
Reserve for Various Interfunds Realized	A-17	911,754.96	2,161,216.81
Reserve for Tax Appeals Pending	A-36	290,128.98	
Unallocated Receipts (Tax Overpayments) Prior Taxes Cancelled	A-38	15,023.27	47,464.30
	Sheet #2	$ 874,848,323.79	$ 857,272,513.76
Expenditures			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages		$ 288,264,657.00	$ 296,590,561.00
Other Expenses		312,309,481.45	286,366,125.53
Debt Service		34,196,074.44	29,657,528.28
Deferred Charges and Statutory Expenditures		16,102,628.00	18,979,967.75
Judgments		450,000.00	450,000.00
Capital Improvements		2,830,000.00	4,000,000.00
	A-3	654,152,840.89	636,044,182.56
Budget Operation			3,126,745.31
Prior Year Refund			21,633.65
Refund of Delinquent Taxes	A-4	660,679.58	
Increase Reserve for Due from Bond and Coupon Fund	A-17	585.41	1,415.70
Reserve for Due from Animal Control Fund	A-17	3,890.26	241.19
Excess Fund Paid in Payroll and Payroll Deductions	A-31	2,544.69	
Special District Taxes	A-33	2,461,300.00	2,398,898.44
Additional Overlay of Special District Taxes			120.20
Reserve for Tax Appeals Pending	A-36	3,000,000.00	10,600,000.00
County Tax	A-43	67,113,707.58	61,895,365.43
County Share of Added and Omitted Taxes	A-43	2,892,653.80	2,301,672.76
Local School District Tax	A-44	96,699,573.00	90,795,864.50
	Sheet #2	$ 826,987,775.21	$ 807,186,139.74

CITY OF NEWARK
CURRENT FUND

COMPARATIVE STATEMENTS OF OPERATIONS
AND CHANGES IN FUND BALANCE

A-1
Sheet #2

	Ref.	Year 2008	Year 2007
Revenue and Other Income	Sheet #1	$ 874,848,323.79	$ 857,272,513.76
Total Expenditures	Sheet #1	826,987,775.21	807,186,139.74
		47,860,548.58	50,086,374.02
Increased by:			
Master Plan			2,000,000.00
Statutory Excess in Fund Balance		47,860,548.58	52,086,374.02
Fund Balance			
Balance January 1	A	58,913,426.76	32,927,052.74
		106,773,975.34	85,013,426.76
Decreased by:			
Utilized as Anticipated Revenue	A-2	56,111,892.00	26,100,000.00
Balance December 31	A	$ 50,662,083.34	$ 58,913,426.76

See accompanying notes to financial statements.

CITY OF NEWARK
CURRENT FUND

STATEMENT OF REVENUE

A-2
Sheet #1

	Ref.	Anticipated Budget	Realized	Excess or (Deficit)
Surplus Anticipated	A-1	$ 56,111,892.00	$ 56,111,892.00	$
Miscellaneous Revenues - Local Revenues:				
Licenses:				
Alcoholic Beverages	A-13	940,000.00	962,497.99	22,497.99
Other	A-13	1,439,500.00	1,388,426.75	(51,073.25)
Other:				
City Clerk	A-13	17,000.00	23,265.12	6,265.12
Bureau of Vital Statistics	A-13	282,000.00	586,828.20	304,828.20
Tax Searches	A-13	8,200.00	11,700.00	3,500.00
Miscellaneous Fees and Permits	A-13	214,000.00	168,715.50	(45,284.50)
Fox Lance Limited Dividend Receipts	A-14	21,000,000.00	23,420,972.28	2,420,972.28
Port Newark Lease - Port Authority of New York and New Jersey	A-13	71,625,219.00	71,625,219.00	
Police Identification	A-13	100,500.00	107,176.88	6,676.88
Bureau of Sidewalks	A-13	194,000.00	255,023.90	61,023.90
Fines and Costs:				
Municipal Court	A-13	13,377,300.00	14,205,877.46	828,577.46
Interest and Costs on Taxes	A-4	5,000,000.00	5,388,430.14	388,430.14
Parking Meters	A-13	877,900.00	770,215.64	(107,684.36)
Interest on Investments and Deposits	A-13	7,500,672.00	4,697,303.44	(2,803,368.56)
Rents - City-Owned Property	A-13	613,000.00	557,595.35	(55,404.65)
Total Local Revenues		123,189,291.00	124,169,247.65	979,956.65
Miscellaneous Revenues - State Aid Without Offsetting Appropriations:				
Consolidated Municipal Property Tax Relief Act	A-13	74,206,359.00	74,206,359.00	
Energy Receipts Tax (P.L. 1997, Chapters 162 and 167)	A-13	32,539,661.00	32,539,661.00	
Business Personal Property Replacement Aid - School Portion	A-13	1,586,515.00	1,586,515.00	
Homeland Security	A-13	140,000.00	140,000.00	
Special Municipal Aid	A-13	45,000,000.00	45,000,000.00	
Total State Aid Without Offsetting Appropriations		153,472,535.00	153,472,535.00	
Miscellaneous Revenues - Dedicated Uniform Construction Code Fees Offset with Appropriations:				
Uniform Construction Code Fees	A-13	3,038,000.00	2,943,167.90	(94,832.10)
Miscellaneous Revenues - Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues Offset with Appropriations:				
Local District School Debt Service:				
State Aid - Building Allowance for School	A-13	9,145,021.00	9,145,021.00	
Miscellaneous Revenues - Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:				
New Jersey Department of Health and Human Services:				
Public Health Priority Funding - 1977		117,544.00	117,544.00	
Bio-Terrorism Preparedness Program		432,730.00	432,730.00	
Homeless Service Enhancement Project		175,000.00	175,000.00	
Welfare Consolidation Funding Program		150,000.00	150,000.00	
Childhood Lead Poisoning Prevention Control		36,506.00	36,506.00	
Immunization Program		810,000.00	810,000.00	
Public Health Priority Funding		117,544.00	117,544.00	
STD Program		123,642.00	123,642.00	
Bio-Terrorism Preparedness Program		123,642.00	123,642.00	
Newark Black Infant Mortality Reduction Project		80,000.00	80,000.00	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF REVENUE

A-2
Sheet #2

	Ref.	Anticipated Budget	Realized	Excess or (Deficit)
Miscellaneous Revenues - Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:				
New Jersey Department of Health and Human Services:				
Newark Black Infant Mortality Reduction Project		$ 75,000.00	$ 75,000.00	$
Newark Black Infant Mortality Reduction Project		2,500.00	2,500.00	
Health Emergency Preparedness and Response Program		7,500.00	7,500.00	
Women, Infants and Children		1,294,500.00	1,294,500.00	
Diabetes Collaborative		4,000.00	4,000.00	
State of New Jersey Office of Homeland Security and Preparedness:				
GAP Analysis of Newark's Catastrophic Response Planning		56,760.00	56,760.00	
Acquisition of City/County Surveillance Monitoring System		50,000.00	50,000.00	
2007 Urban Areas Security Initiative		3,157,690.51	3,157,690.51	
Metropolitan Medical Response System		258,145.00	258,145.00	
New Jersey State Department of Transportation:				
Resurfacing of Various Streets		1,645,000.00	1,645,000.00	
Pedestrian Safety Crosswalk Program		100,000.00	100,000.00	
Resurfacing of Various Streets		701,000.00	701,000.00	
UTCS Extension Traffic Signal Centralization		600,000.00	600,000.00	
Chestnut Street/Adam Street Traffic Signal		100,000.00	100,000.00	
New Jersey Department of Environmental Protection:				
Municipal Tonnage		583,779.70	583,779.70	
New Jersey Department of Agriculture:				
Child and Adult Food Program		792,363.00	792,363.00	
Summer Food Service Program (SunUp)		1,301,801.02	1,301,801.02	
New Jersey Economic Development Authority:				
Site Remediation:				
Nat Turner Park		37,521.00	37,521.00	
Nat Turner Park		2,962,479.00	2,962,479.00	
Former Humble Oil Site Grant Program		29,051.00	29,051.00	
United States Department of Substance Abuse and Mental Health Services Administration:				
Homeless SAMSHA Program		400,000.00	400,000.00	
State of New Jersey, Department of Law and Public Safety:				
Safe and Secure Communities Program		190,762.00	190,762.00	
COPS in Shop		11,100.00	11,100.00	
Law Enforcement Officers Training and Equipment Fund (LEOTEF)		28,905.00	28,905.00	
Comprehensive Traffic Safety Program		69,500.00	69,500.00	
Body Armor Replacement Program		121,048.36	121,048.36	
Body Armor Replacement Program		135,311.86	135,311.86	
Paul Coverdell Program		19,255.00	19,255.00	
Paul Coverdell Program		60,205.00	60,205.00	
Paul Coverdell Program		6,747.00	6,747.00	
County of Essex:				
Truancy Alternative Program		173,574.00	173,574.00	
New Jersey Department of Labor and Workforce Development:				
Employment and Training Administration:				
WIA ADULT, Youth and Dislocated Worker Program		4,604,213.00	4,604,213.00	
Workforce Learning Link		368,989.00	368,989.00	
Temporary Assistance for Needy Families (TANF)		1,935,413.00	1,935,413.00	
General Assistance (GA) and Food Stamps (FS) Recipients		536,021.00	536,021.00	
Newark Investment Board 2007		10,000.00	10,000.00	
Workforce Investment Board		20,000.00	20,000.00	
Comprehensive Center for Fathers		45,000.00	45,000.00	
Work Verification		70,562.00	70,562.00	
Workforce Learning Link		368,989.00	368,989.00	
County of Essex, Office of Alcoholism, Drug Abuse and Addiction Services:				
Municipal Alliance Program		97,000.00	97,000.00	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF REVENUE

A-2
Sheet #3

	Ref.	Anticipated Budget	Realized	Excess or (Deficit)
Miscellaneous Revenues - Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:				
United States Department of Justice:				
Newark Prisoner Re-Entry Program		$ 424,815.00	$ 424,815.00	$
New Jersey Department of Commerce and Economic Development:				
North Jersey Transportation Planning Authority Inc:				
Subregional Transportation Planning Grant		68,942.00	68,942.00	
Port Authority of NY and NJ:				
Homeless Port Authority Program		552,000.00	552,000.00	
County of Essex - Department of Citizen Services:				
Division on Aging:				
Nutrition Project for the Elderly - Meals on Wheels		67,153.00	67,153.00	
Congregate Meals		660,096.00	660,096.00	
Social Services - Homeless Program		50,000.00	50,000.00	
New Jersey Office of Attorney General:				
Victim Witness Advocacy Program		154,322.00	154,322.00	
United States Department of Housing and Urban Development:				
Home Investment Partnership Act Program		3,801,759.00	3,801,759.00	
American Dream Down Payment Initiative		24,983.00	24,983.00	
Housing Opportunities for Persons with Aids (HOPWA)		5,167,000.00	5,167,000.00	
Emergency Shelter Grant		382,870.00	382,870.00	
HUD Lead Hazard Reduction Program		4,000,000.00	4,000,000.00	
The Community Foundation of New Jersey:				
Restoration of the Ironbound "B" Field		300,000.00	300,000.00	
Restoration of St. Peter's Park Project		900,000.00	900,000.00	
Restoration of St. Peter's Park Project		50,000.00	50,000.00	
Restoration of the Ironbound "B" Field		500,000.00	500,000.00	
Restoration of First Street - Park 1-11 and Thomas Silk Park		575,000.00	575,000.00	
Restoration of Boys Park		575,000.00	575,000.00	
New Jersey Urban Enterprise Zone Authority:				
Downtown Safety Program Phase 1		288,000.00	288,000.00	
UEZ Fiscal Administration Costs		928,368.00	928,368.00	
Public Archives and Records Infrastructure Support (PARIS):				
Imaging/Electronic Access (PARIS) Grant 2007		200,000.00	200,000.00	
5% Hazardous Waste Receipts Trust:				
Hazardous Materials Projects		130,000.00	130,000.00	
Every Child by Two (ECBT):				
Immunization and Project Vaccinate		30,000.00	30,000.00	
Federal Highway Administration:				
Newark Pedestrian Improvements		127,050.00	127,050.00	
New Jersey Department of Community Affairs:				
Lead Education and Outreach Program		100,000.00	100,000.00	
United States Department of Health and Human Services:				
HIV Emergency Relief Program - Ryan White		12,754,923.00	12,754,923.00	
Homeless Health Care Project		24,852.00	24,852.00	
Homeless Health Care		1,471,479.00	1,471,479.00	
Minority Aids Initiative Ryan White Program		1,284,886.00	1,284,886.00	
Minority Aids Initiative Ryan White Program		1,283,274.00	1,283,274.00	
New Jersey Division of Highway Safety:				
Pedestrian Safety Program		45,000.00	45,000.00	
Economic Development Trust Fund:				
Arena Circulation Project		2,800,000.00	2,800,000.00	
City of Newark - Trust Fund:				
Law Enforcement Trust Fund:				
Downtown Safety Program - Phase 1- Match		72,000.00	72,000.00	
Newark Economic Development Corporation:				
Newark Work's Program		1,500,000.00	1,500,000.00	
United States Department of Labor:				
Prisoner - Entry Initiative		2,000,000.00	2,000,000.00	
Total Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations	A-21	68,492,065.45	68,492,065.45	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF REVENUE

A-2
Sheet #4

	Ref.	Anticipated Budget	Realized	Excess or (Deficit)
Miscellaneous Revenues - Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:				
Revenue from New Taxes - Hotel Taxes:				
Hotel Taxes	A-13	$ 4,204,500.00	$ 5,345,158.87	$ 1,140,658.87
Payroll Taxes	A-13	38,700,000.00	36,944,586.18	(1,755,413.82)
Parking Lot Revenues	A-13	21,000,000.00	20,583,399.42	(416,600.58)
Easement Rights	A-13	13,750.00	25,000.00	11,250.00
Port Authority Lease - Excess Profit	A-13	40,000,000.00	40,000,000.00	
Passaic Valley Sewer Commission:				
Payment in Lieu of Taxes	A-13	650,700.00		(650,700.00)
Capital Surplus	A-4	830,000.00	830,000.00	
Water Utility Operating Fund:				
Reimbursement for Administrative, In-Kind and Operating Expenses	A-13	2,500,000.00	2,500,000.00	
Sewer Utility Operating Fund:				
Reimbursement for Administrative, In-Kind and Operating Expenses	A-13	2,500,000.00	2,500,000.00	
Newark Watershed		1,500,000.00	600,000.00	(900,000.00)
Franchise - Cable Fees	A-13	454,034.00	452,102.00	(1,932.00)
Reimbursement of Fringe Benefit	A-13	3,263,000.00	4,932,878.55	1,669,878.55
Uniform Fire Safety Act (Ch. 383, P.L. 1983):				
Registration Fees	A-13	661,764.00	666,939.69	5,175.69
Host Municipality Fees	A-13	5,520,000.00	6,612,420.25	1,092,420.25
Reimbursement of Debt Service	A-13	375,000.00	398,057.45	23,057.45
Other Miscellaneous Revenues	A-13	1,943,588.00	8,907,813.33	6,964,225.33
Military Park Garage - Excess Profit	A-13	290,000.00	232,546.86	(57,453.14)
Total Special Items of General Revenue Anticipated with Prior Written Consent of Local Government Services - Other Special Items		124,406,336.00	131,530,902.60	7,124,566.60
Total Miscellaneous Revenue	A-1	481,743,248.45	489,752,939.60	8,009,691.15
Receipts from Delinquent Taxes	A-1,2 (Sheet #5)	26,250,000.00	28,733,292.22	2,483,292.22
Sub-Total General Revenue		564,105,140.45	574,598,123.82	10,492,983.37
Amount to be Raised by Taxes for Support of Municipal Budget:				
Local Tax for Municipal Purposes Including Reserves for Uncollected Taxes	A-9	114,740,829.00		
Addition to Local District School Tax	A-9	3,577,646.00		
	A-2 (Sheet #5)	118,318,475.00	116,010,888.50	(2,307,586.50)
Total General Revenue		682,423,615.45	690,609,012.32	8,185,396.87
Nonbudget Revenue	A-2 (Sheet #5)		1,236,965.20	1,236,965.20
Total		$ 682,423,615.45	$ 691,845,977.52	$ 9,422,362.07
	Reference	A-3		

CITY OF NEWARK
CURRENT FUND

STATEMENT OF REVENUE

A-2
Sheet #5

	Ref.		
Analysis of Miscellaneous Revenue			
Allocation of Current Tax Collection:			
Collection of 2008 Taxes in 2008	A-9	$ 257,598,757.73	
Collection of 2008 Taxes in 2007	A-9	1,403,102.27	
Senior Citizens Allowed	A-9	412,547.95	
	A-1		$ 259,414,407.95
Allocated to:			
Special District Taxes	A-33	2,461,300.00	
County Tax	A-43	67,113,707.58	
County Taxes Added	A-43	2,328,938.87	
Local School District Tax	A-44	96,699,573.00	
			168,603,519.45
Support of Municipal Budget Appropriation			90,810,888.50
Plus: Appropriation Reserve for Uncollected Taxes	A-3		28,200,000.00
			119,010,888.50
Less: Funds Applied to Tax Appeals	A-36		3,000,000.00
Realized for Support of Municipal Budget Appropriations	A-2 (Sheet #4)		$ 116,010,888.50
Receipts from Delinquent Taxes:			
Taxes Receivable - Collected	A-9		26,493,015.98
Tax Title Lien Collection	A-10		2,240,276.24
	A-2 (Sheet #4)		$ 28,733,292.22
Miscellaneous Revenue Not Anticipated:			
Telephone Licenses		$ 6,550.00	
Certificates of Occupancy		116,982.23	
Soil Erosion Permit Fees		17,600.00	
Copying Fees		84,156.46	
Nonrefundable Deposits		19,076.00	
Telephone Reimbursements		4,169.98	
Reimbursement of Fringe Benefits - Prior Years		314,249.68	
Information Fees		97,149.33	
Sale of Other City-Owned Property		200.00	
Special Events - City Services		214,646.01	
Void Checks Cancelled		342,291.76	
Auction Proceeds - Junk Vehicles		19,893.75	
	A-1,2 (Sheet #4),4		$ 1,236,965.20

See accompanying notes to financial statements.

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #1

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
OFFICE OF THE MAYOR AND AGENCIES						
Mayor's Office:						
Salaries and Wages:						
Personnel Services	$ 3,107,290.00	$ 3,011,466.00	$ 3,011,465.57	$	$ 0.43	$
Other Pay	125,000.00	125,000.00	99,061.79		25,938.21	
Total - Salaries and Wages	3,232,290.00	3,136,466.00	3,110,527.36		25,938.64	
Other Expenses:						
Service by Contract or Agreement	240,400.00	249,400.00	160,864.64	15,936.23	72,599.13	
Materials and Supplies	48,520.00	48,520.00	22,403.75	9,915.02	16,201.23	
Equipment	42,500.00	33,500.00	19,512.64	6,975.00	7,012.36	
Miscellaneous	36,000.00	36,000.00	22,726.30	5,904.36	7,369.34	
Total - Other Expenses	367,420.00	367,420.00	225,507.33	38,730.61	103,182.06	
Aid to Newark Museum (N.J.S.A. 40:23-6.22)	7,000,000.00	7,000,000.00	7,000,000.00			
Affirmative Action:						
Salaries and Wages:						
Personnel Services	353,128.00	323,056.00	323,055.30		0.70	
Other Pay	6,000.00	6,000.00	2,101.00		3,899.00	
Total - Salaries and Wages	359,128.00	329,056.00	325,156.30		3,899.70	
Other Expenses:						
Equipment	2,000.00	2,000.00			2,000.00	
Service by Contract or Agreement	132,975.00	132,975.00	3,070.09	79.00	129,825.91	
Materials and Supplies	4,460.00	4,460.00	1,090.69		3,369.31	
Total - Other Expenses	139,435.00	139,435.00	4,160.78	79.00	135,195.22	
Mayor's Office of Employment Training:						
Salaries and Wages:						
Personnel Services	186,000.00	185,306.00	185,305.53		0.47	
Other Pay	476,083.00	476,083.00	322,873.11		153,209.89	
Total - Salaries and Wages	662,083.00	661,389.00	508,178.64		153,210.36	
Other Expenses:						
Service by Contract or Agreement	1,506,132.00	1,506,132.00	1,246,470.76	41,892.84	217,768.40	
Materials and Supplies	15,500.00	15,500.00			15,500.00	
	1,521,632.00	1,521,632.00	1,246,470.76	41,892.84	233,268.40	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #2

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Encumbered	Expended Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
OFFICE OF THE MAYOR AND AGENCIES						
Municipal Court:						
Salaries and Wages:						
Personnel Services	$ 4,994,113.00	$ 4,636,882.00	$ 4,636,881.73	$	$ 0.27	$
Other Pay	154,000.00	274,000.00	205,751.60		68,248.40	
Total - Salaries and Wages	5,148,113.00	4,910,882.00	4,842,633.33		68,248.67	
Other Expenses:						
Service by Contract or Agreement	729,640.00	729,640.00	469,245.15	252,061.20	8,333.65	
Materials and Supplies	105,000.00	105,000.00	42,454.86	45,314.99	17,230.15	
Equipment	258,212.00	258,212.00	15,829.00	89,956.44	152,426.56	
Total - Other Expenses	1,092,852.00	1,092,852.00	527,529.01	387,332.63	177,990.36	
Total - Office of the Mayor and Agencies	19,522,953.00	19,159,132.00	17,790,163.51	468,035.08	900,933.41	
CITY CLERK AND MUNICIPAL COUNCIL						
Office of the City Clerk:						
Salaries and Wages:						
Personnel Services	3,925,965.00	3,782,221.00	3,707,220.29		75,000.71	
Other Pay	150,000.00	150,000.00	113,478.30		36,521.70	
Total - Salaries and Wages	4,075,965.00	3,932,221.00	3,820,698.59		111,522.41	
Other Expenses:						
Service by Contract or Agreement	3,052,185.00	3,052,185.00	1,669,404.73	1,151,313.56	231,466.71	
Materials and Supplies	227,000.00	227,000.00	154,843.88	23,359.74	48,796.38	
Equipment	80,000.00	80,000.00	27,474.71	8,799.22	43,726.07	
Total - Other Expenses	3,359,185.00	3,359,185.00	1,851,723.32	1,183,472.52	323,989.16	
Municipal Council:						
Salaries and Wages:						
Personnel Services	3,728,541.00	3,400,830.00	3,400,829.71		0.29	
Other Pay	55,000.00	55,000.00	22,764.44		32,235.56	
Total - Salaries and Wages	3,783,541.00	3,455,830.00	3,423,594.15		32,235.85	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #3

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
CITY CLERK AND MUNICIPAL COUNCIL						
Municipal Council:						
Other Expenses:						
Service by Contract or Agreement	$ 903,600.00	$ 903,600.00	$ 439,408.28	$ 237,259.00	$ 226,932.72	$
Materials and Supplies	88,000.00	88,000.00	36,683.39	2,048.19	49,268.42	
Equipment	38,000.00	38,000.00	3,012.52		34,987.48	
Miscellaneous	167,500.00	167,500.00	124,139.70	23,703.93	19,656.37	
Total - Other Expenses	1,197,100.00	1,197,100.00	603,243.89	263,011.12	330,844.99	
Election:						
Primary and General	295,000.00	295,000.00	184,237.07	19,500.00	91,262.93	
Total - City Clerk and Municipal Council	12,710,791.00	12,239,336.00	9,883,497.02	1,465,983.64	889,855.34	
DEPARTMENT OF ADMINISTRATION						
Office of the Business Administrator:						
Salaries and Wages:						
Personnel Services	2,166,725.00	1,835,159.00	1,835,158.52		0.48	
Other Expenses:						
Service by Contract or Agreement	1,639,000.00	1,639,000.00	588,209.94	306,020.00	744,770.06	
Materials and Supplies	13,400.00	13,400.00	2,340.35	4,254.94	6,804.71	
Equipment	10,000.00	10,000.00			10,000.00	
Total - Other Expenses	1,662,400.00	1,662,400.00	590,550.29	310,274.94	761,574.77	
Division of Budget:						
Salaries and Wages:						
Personnel Services	1,654,208.00	1,606,492.00	1,606,491.05		0.95	
Other Pay	35,000.00	35,000.00	19,264.96		15,735.04	
Total - Salaries and Wages	1,689,208.00	1,641,492.00	1,625,756.01		15,735.99	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #4

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Encumbered	Expended Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF ADMINISTRATION						
Division of Budget:						
Other Expenses:						
Service by Contract or Agreement	$ 4,036,875.00	$ 4,076,995.00	$ 1,934,488.75	$ 2,141,183.88	$ 1,322.37	$
Materials and Supplies	772,600.00	772,600.00	594,379.83	177,998.14	222.03	
Equipment	365,000.00	365,000.00	143,069.30	221,930.70		
Total - Other Expenses	5,174,475.00	5,214,595.00	2,671,937.88	2,541,112.72	1,544.40	
Division of Central Purchase:						
Salaries and Wages:						
Personnel Services	606,062.00	501,891.00	501,890.60		0.40	
Other Pay	17,022.00	17,022.00	16,152.71		869.29	
Total - Salaries and Wages	623,084.00	518,913.00	518,043.31		869.69	
Other Expenses:						
Service by Contract or Agreement	13,050.00	13,050.00	9,772.34	3,027.66	250.00	
Materials and Supplies	5,900.00	5,900.00	1,149.16	4,559.62	191.22	
Total - Other Expenses	18,950.00	18,950.00	10,921.50	7,587.28	441.22	
Division of Personnel:						
Salaries and Wages:						
Personnel Services	1,241,958.00	1,181,347.00	1,181,346.43		0.57	
Other Expenses:						
Service by Contract or Agreement	296,500.00	296,500.00	99,369.31	91,066.78	106,063.91	
Materials and Supplies	12,500.00	12,500.00	4,388.86	1,495.90	6,615.24	
Total - Other Expenses	309,000.00	309,000.00	103,758.17	92,562.68	112,679.15	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #5

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Encumbered	Expended Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF ADMINISTRATION						
Division of Office Services:						
Salaries and Wages:						
Personnel Services	$ 680,656.00	$ 670,327.00	$ 670,326.65	$	$ 0.35	$
Other Pay	2,500.00	2,500.00	2,462.70		37.30	
Total - Salaries and Wages	683,156.00	672,827.00	672,789.35		37.65	
Other Expenses:						
Service by Contract or Agreement	6,279,900.00	6,579,900.00	5,563,041.47	1,004,058.75	12,799.78	
Materials and Supplies	251,508.00	251,508.00	229,226.90	17,840.33	4,440.77	
Equipment	37,000.00	37,000.00	35,427.06	223.34	1,349.60	
Total - Other Expenses	6,568,408.00	6,868,408.00	5,827,695.43	1,022,122.42	18,590.15	
Office of Emergency Management:						
Salaries and Wages:						
Personnel Services	492,660.00	306,927.00	306,926.15		0.85	
Other Pay	20,000.00	20,000.00	488.77		19,511.23	
Total - Salaries and Wages	512,660.00	326,927.00	307,414.92		19,512.08	
Other Expenses:						
Service by Contract or Agreement	6,000.00	6,000.00	1,707.49	8.00	4,284.51	
Materials and Supplies	14,400.00	14,400.00	4,033.72	6,151.15	4,215.13	
Equipment	1,000.00	1,000.00		867.51	132.49	
Total - Other Expenses	21,400.00	21,400.00	5,741.21	7,026.66	8,632.13	
Communications:						
Salaries and Wages:						
Personnel Services	530,466.00	470,545.00	470,544.36		0.64	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #6

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Encumbered	Expended Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF ADMINISTRATION						
Communications:						
Other Expenses:						
Service by Contract or Agreement	$ 261,500.00	$ 261,500.00	$ 163,991.92	$ 42,357.90	$ 55,150.18	$
Materials and Supplies	111,000.00	111,000.00	90,047.36	523.53	20,429.11	
Equipment	15,000.00	15,000.00		1,379.88	13,620.12	
Total - Other Expenses	387,500.00	387,500.00	254,039.28	44,261.31	89,199.41	
Total - Department of Administration	21,589,390.00	21,129,463.00	16,075,696.66	4,024,948.01	1,028,818.33	
DEPARTMENT OF LAW						
Corporation Counsel's Office:						
Salaries and Wages:						
Personnel Services	4,531,333.00	4,252,321.00	4,252,320.39		0.61	
Other Expenses:						
Service by Contract or Agreement	3,744,500.00	3,744,500.00	2,806,306.43	932,384.03	5,809.54	
Materials and Supplies	132,000.00	132,000.00	58,381.14	73,535.47	83.39	
Total - Other Expenses	3,876,500.00	3,876,500.00	2,864,687.57	1,005,919.50	5,892.93	
Total - Department of Law	8,407,833.00	8,128,821.00	7,117,007.96	1,005,919.50	5,893.54	
DEPARTMENT OF FINANCE						
Director's Office:						
Salaries and Wages:						
Personnel Services	604,040.00	437,585.00	437,584.25		0.75	
Other Pay	10,000.00	10,000.00	4,721.50		5,278.50	
Total - Salaries and Wages	614,040.00	447,585.00	442,305.75		5,279.25	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #7

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF FINANCE						
Director's Office:						
Other Expenses:						
Service by Contract or Agreement	$ 784,700.00	$ 784,700.00	$ 468,599.62	$ 304,394.31	$ 11,706.07	$
Materials and Supplies	7,096.00	7,096.00	1,403.96	4,078.07	1,613.97	
Total - Other Expenses	791,796.00	791,796.00	470,003.58	308,472.38	13,320.04	
Division of Accounts and Control:						
Salaries and Wages:						
Personnel Services	1,146,038.00	1,021,986.00	1,021,985.13		0.87	
Other Pay	60,340.00	60,340.00	60,000.00		340.00	
Total - Salaries and Wages	1,206,378.00	1,082,326.00	1,081,985.13		340.87	
Other Expenses:						
Service by Contract or Agreement	163,800.00	163,800.00	1,425.53	160,000.00	2,374.47	
Materials and Supplies	7,500.00	7,500.00	2,907.14	4,335.32	257.54	
Total - Other Expenses	171,300.00	171,300.00	4,332.67	164,335.32	2,632.01	
Division of Revenue Collections:						
Salaries and Wages:						
Personnel Services	1,257,418.00	1,255,131.00	1,255,130.99		0.01	
Other Pay	50,300.00	50,300.00	35,129.94		15,170.06	
Total - Salaries and Wages	1,307,718.00	1,305,431.00	1,290,260.93		15,170.07	
Other Expenses:						
Service by Contract or Agreement	256,270.00	256,270.00	45,640.83	210,076.17	553.00	
Materials and Supplies	9,200.00	9,200.00	6,524.66	2,335.47	339.87	
Total - Other Expenses	265,470.00	265,470.00	52,165.49	212,411.64	892.87	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #8

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF FINANCE						
Division of Treasury:						
Salaries and Wages:						
Personnel Services	$ 388,315.00	$ 386,467.00	$ 386,466.36	$	$ 0.64	$
Other Pay	7,500.00	7,500.00	7,500.00			
Total - Salaries and Wages	395,815.00	393,967.00	393,966.36		0.64	
Other Expenses:						
Service by Contract or Agreement	76,720.00	76,720.00	56,346.69	395.00	19,978.31	
Materials and Supplies	4,000.00	4,000.00	1,535.39	1,163.06	1,301.55	
Total - Other Expenses	80,720.00	80,720.00	57,882.08	1,558.06	21,279.86	
Office of Tax Abatement and Special Taxes:						
Salaries and Wages:						
Personnel Services	1,054,844.00	875,003.00	875,002.30		0.70	
Other Pay	5,000.00	5,000.00	5,000.00			
Total - Salaries and Wages	1,059,844.00	880,003.00	880,002.30		0.70	
Other Expenses:						
Service by Contract or Agreement	23,400.00	23,400.00			23,400.00	
Materials and Supplies	11,250.00	11,250.00	3,784.95	2,660.90	4,804.15	
Equipment	11,900.00	11,900.00			11,900.00	
Total - Other Expenses	46,550.00	46,550.00	3,784.95	2,660.90	40,104.15	
Employees' Retirement System:						
Salaries and Wages:						
Personnel Services	184,307.00	176,052.00	176,051.40		0.60	
Other Pay	2,000.00	2,000.00	2,000.00			
Total - Salaries and Wages	186,307.00	178,052.00	178,051.40		0.60	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #9

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF FINANCE						
Employees' Retirement System:						
Other Expenses:						
Service by Contract or Agreement	$ 79,500.00	$ 79,500.00	$ 14,000.00	$ 5,250.00	$ 60,250.00	$
Materials and Supplies	1,650.00	1,650.00	79.80		1,570.20	
Total - Other Expenses	81,150.00	81,150.00	14,079.80	5,250.00	61,820.20	
Office of Assessment:						
Assessor's Office:						
Salaries and Wages:						
Personnel Services	964,901.00	869,081.00	869,080.78		0.22	
Other Pay	13,700.00	13,700.00	13,700.00			
Total - Salaries and Wages	978,601.00	882,781.00	882,780.78		0.22	
Other Expenses:						
Service by Contract or Agreement	377,800.00	377,800.00	5,484.22	7,167.85	365,147.93	
Materials and Supplies	16,800.00	16,800.00	8,824.18	4,324.26	3,651.56	
Equipment	500.00	500.00			500.00	
Total - Other Expenses	395,100.00	395,100.00	14,308.40	11,492.11	369,299.49	
Total - Department of Finance	7,580,789.00	7,002,231.00	5,765,909.62	706,180.41	530,140.97	
DEPARTMENT OF POLICE						
Division of Police:						
Salaries and Wages:						
Personnel Services	123,551,643.00	120,940,821.00	115,838,774.74		5,102,046.26	
Other Pay	27,581,000.00	27,581,000.00	24,499,066.95		3,081,933.05	
Total - Salaries and Wages	151,132,643.00	148,521,821.00	140,337,841.69		8,183,979.31	
Other Expenses:						
Service by Contract or Agreement	1,941,624.00	1,941,624.00	1,346,230.51	297,286.63	298,106.86	
Materials and Supplies	741,500.00	741,500.00	363,425.06	284,435.52	93,639.42	
Equipment	185,000.00	185,000.00	120,290.06	43,745.19	20,964.75	
Total - Other Expenses	2,868,124.00	2,868,124.00	1,829,945.63	625,467.34	412,711.03	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #10

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF POLICE						
Taxicab Division:						
Salaries and Wages:						
Personnel Services	$ 355,904.00	$ 246,062.00	$ 238,357.37	$	$ 7,704.63	$
Other Pay	8,000.00	8,000.00	6,558.62		1,441.38	
Total - Salaries and Wages	363,904.00	254,062.00	244,915.99		9,146.01	
Other Expenses:						
Service by Contract or Agreement	5,675.00	5,675.00	215.00		5,460.00	
Materials and Supplies	6,900.00	6,900.00		3,563.37	3,336.63	
Equipment	11,500.00	11,500.00	7,449.58	2,793.80	1,256.62	
Total - Other Expenses	24,075.00	24,075.00	7,664.58	6,357.17	10,053.25	
Board of Alcoholic Beverage Control:						
Salaries and Wages:						
Personnel Services	420,228.00	393,478.00	393,477.94		0.06	
Other Pay	20,500.00	20,500.00	7,976.13		12,523.87	
Total - Salaries and Wages	440,728.00	413,978.00	401,454.07		12,523.93	
Other Expenses:						
Service by Contract or Agreement	4,900.00	4,900.00	623.25		4,276.75	
Materials and Supplies	2,900.00	2,900.00	205.85	709.13	1,985.02	
Equipment	4,200.00	4,200.00			4,200.00	
Total - Other Expenses	12,000.00	12,000.00	829.10	709.13	10,461.77	
Total - Department of Police	154,841,474.00	152,094,060.00	142,822,651.06	632,533.64	8,638,875.30	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #11

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF FIRE						
Director of Fire:						
Salaries and Wages:						
Personnel Services	$ 58,917,446.00	$ 58,798,754.00	$ 58,798,753.07	$	$ 0.93	$
Other Pay	7,683,500.00	7,683,500.00	7,633,954.64		49,545.36	
Total - Salaries and Wages	66,600,946.00	66,482,254.00	66,432,707.71		49,546.29	
Other Expenses:						
Service by Contract or Agreement	524,907.00	524,907.00	288,645.17	229,875.78	6,386.05	
Materials and Supplies	384,325.00	384,325.00	242,012.39	142,042.17	270.44	
Equipment	460,100.00	460,100.00	334,320.36	123,674.92	2,104.72	
Miscellaneous	1,000.00	1,000.00			1,000.00	
Total - Other Expenses	1,370,332.00	1,370,332.00	864,977.92	495,592.87	9,761.21	
Total - Department of Fire	67,971,278.00	67,852,586.00	67,297,685.63	495,592.87	59,307.50	
DEPARTMENT OF ENGINEERING						
Director's Office:						
Salaries and Wages:						
Personnel Services	3,491,342.00	3,191,342.00	3,083,206.41		108,135.59	
Other Pay	241,000.00	241,000.00	201,687.61		39,312.39	
Total - Salaries and Wages	3,732,342.00	3,432,342.00	3,284,894.02		147,447.98	
Other Expenses:						
Service by Contract or Agreement	789,813.00	789,813.00	698,421.76	85,767.05	5,624.19	
Materials and Supplies	19,250.00	19,250.00	7,907.96	10,381.05	960.99	
Equipment	1,000.00	1,000.00	740.93	248.96	10.11	
Total - Other Expenses	810,063.00	810,063.00	707,070.65	96,397.06	6,595.29	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #12

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF ENGINEERING						
Division of Traffic and Signals:						
Salaries and Wages:						
Personnel Services	$ 1,982,200.00	$ 1,826,213.00	$ 1,826,212.05	$	$ 0.95	$
Other Pay	96,850.00	96,850.00	88,129.13		8,720.87	
Total - Salaries and Wages	2,079,050.00	1,923,063.00	1,914,341.18		8,721.82	
Other Expenses:						
Service by Contract or Agreement	3,241,901.00	4,741,901.00	4,531,379.19	201,148.84	9,372.97	
Materials and Supplies	407,600.00	407,600.00	355,917.51	44,827.12	6,855.37	
Equipment	3,000.00	3,000.00	985.92	1,982.75	31.33	
Total - Other Expenses	3,652,501.00	5,152,501.00	4,888,282.62	247,958.71	16,259.67	
Division of Motors:						
Salaries and Wages:						
Personnel Services	1,974,627.00	1,779,040.00	1,779,039.14		0.86	
Other Pay	323,225.00	323,225.00	311,657.21		11,567.79	
Total - Salaries and Wages	2,297,852.00	2,102,265.00	2,090,696.35		11,568.65	
Other Expenses:						
Service by Contract or Agreement	3,087,613.00	3,087,613.00	2,220,146.28	637,908.99	229,557.73	
Materials and Supplies	3,719,000.00	4,279,000.00	3,849,469.97	412,961.58	16,568.45	
Equipment	50,000.00	50,000.00	49,762.75		237.25	
Total - Other Expenses	6,856,613.00	7,416,613.00	6,119,379.00	1,050,870.57	246,363.43	
Division of Public Buildings:						
Salaries and Wages:						
Personnel Services	3,615,439.00	3,184,330.00	3,184,329.66		0.34	
Other Pay	302,000.00	302,000.00	258,770.80		43,229.20	
Total - Salaries and Wages	3,917,439.00	3,486,330.00	3,443,100.46		43,229.54	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #13

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Encumbered	Expended Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF ENGINEERING						
Division of Public Buildings:						
Other Expenses:						
Service by Contract or Agreement	$ 13,475,701.00	$ 13,475,701.00	$ 12,441,015.32	$ 963,370.83	$ 71,314.85	$
Materials and Supplies	326,500.00	326,500.00	253,596.36	47,587.26	25,316.38	
Equipment	301,000.00	301,000.00	174,911.76	118,541.07	7,547.17	
Total - Other Expenses	14,103,201.00	14,103,201.00	12,869,523.44	1,129,499.16	104,178.40	
Total - Department of Engineering	37,449,061.00	38,426,378.00	35,317,287.72	2,524,725.50	584,364.78	
DEPARTMENT OF CHILD AND FAMILY WELL-BEING						
Director's Office:						
Salaries and Wages:						
Personnel Services	1,139,205.00	1,188,316.00	1,188,315.11		0.89	
Other Expenses:						
Service by Contract or Agreement	74,415.00	74,415.00	7,185.35	4,451.04	62,778.61	
Materials and Supplies	6,600.00	6,600.00	713.26	1,093.60	4,793.14	
Total - Other Expenses	81,015.00	81,015.00	7,898.61	5,544.64	67,571.75	
Division of Medical Care Services:						
Salaries and Wages:						
Personnel Services	2,388,586.00	2,388,586.00	2,293,970.73		94,615.27	
Other Pay	90,989.00	90,989.00	59,873.29		31,115.71	
Total - Salaries and Wages	2,479,575.00	2,479,575.00	2,353,844.02		125,730.98	
Other Expenses:						
Service by Contract or Agreement	1,129,259.00	1,129,259.00	465,832.24	564,188.89	99,237.87	
Materials and Supplies	198,619.00	198,619.00	128,425.53	70,114.22	79.25	
Equipment	20,000.00	20,000.00		19,894.25	105.75	
Total - Other Expenses	1,347,878.00	1,347,878.00	594,257.77	654,197.36	99,422.87	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #14

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF CHILD AND FAMILY WELL-BEING						
Division of Welfare:						
Salaries and Wages:						
Personnel Services	$ 968,589.00	$ 636,862.00	$ 636,861.90	$	$ 0.10	$
Other Pay	10,000.00	10,000.00	9,637.00		363.00	
Total - Salaries and Wages	978,589.00	646,862.00	646,498.90		363.10	
Other Expenses:						
Service by Contract or Agreement	734,008.00	734,008.00	718,786.63	3,564.00	11,657.37	
Materials and Supplies	17,500.00	17,500.00	2,963.54		14,536.46	
Miscellaneous	1,000.00	1,000.00			1,000.00	
Total - Other Expenses	752,508.00	752,508.00	721,750.17	3,564.00	27,193.83	
Division of Environmental Health:						
Salaries and Wages:						
Personnel Services	1,423,251.00	1,251,895.00	1,251,894.80		0.20	
Other Pay	83,514.00	142,114.00	60,853.57		81,260.43	
Total - Salaries and Wages	1,506,765.00	1,394,009.00	1,312,748.37		81,260.63	
Other Expenses:						
Service by Contract or Agreement	66,356.00	66,356.00	49,405.76	16,592.45	357.79	
Materials and Supplies	14,560.00	14,560.00	3,290.94	9,605.09	1,663.97	
Miscellaneous	580,000.00	580,000.00	419,833.00	142,500.00	17,667.00	
Equipment	300.00	300.00			300.00	
Total - Other Expenses	661,216.00	661,216.00	472,529.70	168,697.54	19,988.76	
Division of Health Planning:						
Salaries and Wages:						
Personnel Services	216,749.00	203,351.00	203,350.66		0.34	
Other Pay	13,885.00	13,885.00	5,430.63		8,454.37	
Total - Salaries and Wages	230,634.00	217,236.00	208,781.29		8,454.71	
Other Expenses:						
Service by Contract or Agreement	124,060.00	124,060.00	20,170.51	8,322.76	95,566.73	
Materials and Supplies	6,700.00	6,700.00	1,883.88	4,788.25	27.87	
Total - Other Expenses	130,760.00	130,760.00	22,054.39	13,111.01	95,594.60	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

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Sheet #15

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF CHILD AND FAMILY WELL-BEING						
Division of Social Services:						
Salaries and Wages:						
Personnel Services	$ 1,255,891.00	$ 1,119,533.00	$ 1,119,532.56	$	0.44	$
Other Pay	4,700.00	4,700.00	2,107.38		2,592.62	
Total - Salaries and Wages	1,260,591.00	1,124,233.00	1,121,639.94		2,593.06	
Other Expenses:						
Service by Contract or Agreement	528,864.00	528,864.00	259,335.97	165,998.85	103,529.18	
Materials and Supplies	10,050.00	10,050.00	4,720.14	4,752.06	577.80	
Miscellaneous	151,221.00	151,221.00	129,779.00	20,570.00	872.00	
Total - Other Expenses	690,135.00	690,135.00	393,835.11	191,320.91	104,978.98	
Division of Surveillance and Prevention:						
Salaries and Wages:						
Personnel Services	619,854.00	636,752.00	636,751.24		0.76	
Other Pay	22,926.00	32,826.00	19,707.94		13,118.06	
Total - Salaries and Wages	642,780.00	669,578.00	656,459.18		13,118.82	
Other Expenses:						
Service by Contract or Agreement	154,310.00	523,310.00	69,301.25	54,854.78	399,153.97	
Materials and Supplies	92,926.00	92,926.00	83,057.11	8,776.98	1,091.91	
Total - Other Expenses	247,236.00	616,236.00	152,358.36	63,631.76	400,245.88	
Total - Department of Child and Family Well-Being	12,148,887.00	11,999,557.00	9,852,970.92	1,100,067.22	1,046,518.86	
DEPARTMENT OF ECONOMIC AND HOUSING DEVELOPMENT						
Director's Office:						
Salaries and Wages:						
Personnel Service	720,727.00	718,624.00	718,623.18		0.82	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

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Sheet #16

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF ECONOMIC AND HOUSING DEVELOPMENT						
Director's Office:						
Other Expenses:						
Service by Contract or Agreement	$ 112,500.00	$ 112,500.00	$ 2,839.23	$ 6,070.21	$ 103,590.56	$
Materials and Supplies	7,000.00	7,000.00	1,160.22	1,856.06	3,983.72	
Equipment	500.00	500.00			500.00	
Total - Other Expenses	120,000.00	120,000.00	3,999.45	7,926.27	108,074.28	
Property Management:						
Salaries and Wages:						
Personnel Service	353,640.00	349,555.00	349,554.21		0.79	
Other Pay	500.00	500.00			500.00	
Total - Salaries and Wages	354,140.00	350,055.00	349,554.21		500.79	
Other Expenses:						
Service by Contract or Agreement	258,200.00	258,200.00	110,983.91	119,763.08	27,453.01	
Materials and Supplies	49,000.00	49,000.00	19,064.51	16,661.91	13,273.58	
Total - Other Expenses	307,200.00	307,200.00	130,048.42	136,424.99	40,726.59	
Housing Assistance:						
Salaries and Wages:						
Personnel Service	372,095.00	335,051.00	335,050.86		0.14	
Other Expenses:						
Service by Contract or Agreement	2,739.00	2,739.00		2,730.00	9.00	
Materials and Supplies	75,340.00	75,340.00	4,693.24	70,438.66	208.10	
Total - Other Expenses	78,079.00	78,079.00	4,693.24	73,168.66	217.10	
Office of Boards and Commissions:						
Salaries and Wages:						
Personnel Services	724,156.00	570,736.00	570,735.52		0.48	
Other Pay	28,697.00	28,697.00	24,704.11		3,992.89	
Total - Salaries and Wages	752,853.00	599,433.00	595,439.63		3,993.37	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #17

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Encumbered	Expended Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF ECONOMIC AND HOUSING DEVELOPMENT						
Office of Boards and Commissioners:						
Other Expenses:						
Service by Contract or Agreement	$ 209,800.00	$ 209,800.00	$ 107,543.35	$ 67,785.88	$ 34,470.77	$
Materials and Supplies	5,600.00	5,600.00	2,771.12	1,486.59	1,342.29	
Total - Other Expenses	215,400.00	215,400.00	110,314.47	69,272.47	35,813.06	
City Planning:						
Salaries and Wages:						
Personnel Services	683,675.00	344,652.00	344,651.52		0.48	
Other Expenses:						
Service by Contract or Agreement	423,500.00	423,500.00	318,339.27	34,269.60	70,891.13	
Materials and Supplies	6,000.00	6,000.00	1,857.76	1,235.63	2,906.61	
Total - Other Expenses	429,500.00	429,500.00	320,197.03	35,505.23	73,797.74	
Central Planning Board:						
Salaries and Wages:						
Personnel Services	46,935.00	43,430.00	43,429.09		0.91	
Other Pay	34,839.00	34,839.00	20,626.41		14,212.59	
Total - Salaries and Wages	81,774.00	78,269.00	64,055.50		14,213.50	
Board of Adjustments:						
Salaries and Wages:						
Personnel Services	43,435.00	31,012.00	31,011.80		0.20	
Other Pay	16,500.00	16,500.00	11,570.29		4,929.71	
Total - Salaries and Wages	59,935.00	47,512.00	42,582.09		4,929.91	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

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Sheet #18

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF ECONOMIC AND HOUSING DEVELOPMENT						
Rent Control Board:						
Salaries and Wages:						
Personnel Services	$ 29,435.00	$ 10,543.00	$ 10,542.21	$	0.79	$
Total - Department of Economic and Housing Development	4,204,813.00	3,634,318.00	3,029,751.81	322,297.62	282,268.57	
DEPARTMENT OF NEIGHBORHOOD AND RECREATIONAL SERVICES						
Director's Office:						
Salaries and Wages:						
Personnel Services	485,604.00	488,063.00	488,062.05		0.95	
Other Pay	10,000.00	10,000.00	6,630.51		3,369.49	
Total - Salaries and Wages	495,604.00	498,063.00	494,692.56		3,370.44	
Other Expenses:						
Service by Contract or Agreement	53,500.00	53,500.00	1,278.93	26,520.36	25,700.71	
Materials and Supplies	4,800.00	4,800.00	1,635.01	2,782.82	382.17	
Miscellaneous	20,000.00	20,000.00			20,000.00	
Total - Other Expenses	78,300.00	78,300.00	2,913.94	29,303.18	46,082.88	
Inspections and Enforcement:						
Salaries and Wages:						
Personnel Services	1,931,718.00	2,104,118.00	2,104,118.00			
Other Pay	164,020.00	300,020.00	206,893.00		93,127.00	
Total - Salaries and Wages	2,095,738.00	2,404,138.00	2,311,011.00		93,127.00	
Other Expenses:						
Service by Contract or Agreement	4,000.00	4,000.00		2,200.00	1,800.00	
Materials and Supplies	20,000.00	20,000.00	10,298.79	4,096.80	5,604.41	
Equipment	1,000.00	1,000.00			1,000.00	
Total - Other Expenses	25,000.00	25,000.00	10,298.79	6,296.80	8,404.41	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

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Sheet #19

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Encumbered	Expended Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF NEIGHBORHOOD AND RECREATIONAL SERVICES						
Sanitation:						
Salaries and Wages:						
Personnel Services	$ 9,385,228.00	$ 8,535,228.00	$ 8,535,228.00	$	$	$
Other Pay	718,300.00	718,300.00	696,095.24		22,204.76	
Total - Salaries and Wages	10,103,528.00	9,253,528.00	9,231,323.24		22,204.76	
Other Expenses:						
Service by Contract or Agreement	15,542,525.00	15,542,525.00	13,102,692.93	2,436,200.42	3,631.65	
Materials and Supplies	434,875.00	434,875.00	348,844.12	83,198.90	2,831.98	
Equipment	2,900.00	2,900.00	1,692.00		1,208.00	
Total - Other Expenses	15,980,300.00	15,980,300.00	13,453,229.05	2,519,399.32	7,671.63	
Parks and Grounds:						
Salaries and Wages:						
Personnel Services	1,687,210.00	1,581,136.00	1,581,135.82		0.18	
Other Pay	80,000.00	57,000.00	52,941.65		4,058.35	
Total - Salaries and Wages	1,767,210.00	1,638,136.00	1,634,077.47		4,058.53	
Other Expenses:						
Service by Contract or Agreement	489,100.00	339,100.00	78,592.47	116,072.36	144,435.17	
Materials and Supplies	65,200.00	65,200.00	28,704.95	30,610.81	5,884.24	
Total - Other Expenses	554,300.00	404,300.00	107,297.42	146,683.17	150,319.41	
Recreation and Cultural Affairs:						
Salaries and Wages:						
Personnel Services	2,974,180.00	3,026,180.00	3,026,180.00			
Other Pay	839,612.00	839,612.00	733,024.91		106,587.09	
Total - Salaries and Wages	3,813,792.00	3,865,792.00	3,759,204.91		106,587.09	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

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Sheet #20

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Encumbered	Expended Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEPARTMENT OF NEIGHBORHOOD AND RECREATIONAL SERVICES						
Recreation and Cultural Affairs:						
Other Expenses:						
Service by Contract or Agreement	$ 1,310,700.00	$ 1,235,700.00	$ 920,111.12	$ 310,305.68	$ 5,283.20	$
Materials and Supplies	345,150.00	345,150.00	302,543.47	26,853.88	15,752.65	
Equipment	20,000.00	20,000.00	2,783.44	15,117.96	2,098.60	
Miscellaneous	375,000.00	127,114.00	127,113.99		0.01	
Total - Other Expenses	2,050,850.00	1,727,964.00	1,352,552.02	352,277.52	23,134.46	
Demolition:						
Salaries and Wages:						
Personnel Services	791,890.00	752,267.00	752,266.65		0.35	
Other Pay	37,150.00	37,150.00	22,827.46		14,322.54	
Total - Salaries and Wages	829,040.00	789,417.00	775,094.11		14,322.89	
Demolition:						
Other Expenses:						
Service by Contract or Agreement	1,810,000.00	1,810,000.00	1,634,812.44	175,183.24	4.32	
Material and Supplies	5,000.00	5,000.00	1,839.78	2,959.00	201.22	
Total - Other Expenses	1,815,000.00	1,815,000.00	1,636,652.22	178,142.24	205.54	
Total - Department of Neighborhood and Recreational Services	39,608,662.00	38,479,938.00	34,768,346.73	3,232,102.23	479,489.04	
UNCLASSIFIED PURPOSES						
Salaries and Wages:						
Salary and Wage Personnel Adjustment Program	2,000,000.00	500,000.00	81,364.79		418,635.21	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #21

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
UNCLASSIFIED PURPOSES						
Other Expenses:						
Health Maintenance Organization	$ 24,637,000.00	$ 24,637,000.00	$ 21,231,204.45	$ 2,377,995.99	$ 1,027,799.56	$
City Basic (Hospital/Medical/Surgical)	14,420,000.00	14,420,000.00	12,635,665.61	1,748,772.25	35,562.14	
Major Medical Insurance	7,445,000.00	7,445,000.00	5,447,017.85	1,705,093.03	292,889.12	
Prescription Insurance	15,173,000.00	15,173,000.00	14,084,828.61	1,088,171.39		
Dental Insurance	2,789,000.00	2,789,000.00	2,490,676.50	298,320.96	2.54	
Life Insurance	146,693.00	146,693.00	130,312.60	11,616.00	4,764.40	
General Liability Insurance	3,840,000.00	7,340,000.00	7,340,000.00			
Worker's Compensation Insurance	4,500,000.00	9,190,111.00	9,190,111.00			
Grant Program - Disallowed Cost	200,000.00	200,000.00	46,859.69		153,140.31	
Media Services	1,000,000.00	1,000,000.00	642,499.08	319,020.00	38,480.92	
Home Ownership Program	100,000.00	100,000.00	49,614.43		50,385.57	
Enterprise Business Solutions - Implementation	1,450,000.00	1,450,000.00	1,121,867.88	324,094.09	4,038.03	
People Soft Maintenance (OMB)	540,000.00	540,000.00		540,000.00		
Imaging System	200,000.00					
Essex Vicinage Case Project	33,330.00	33,330.00	24,444.81	8,660.57	224.62	
Emergency Medical Services	4,500,000.00	4,500,000.00	3,750,000.00	750,000.00		
Court Notify	150,000.00	150,000.00	39,948.00	110,052.00		
Nonemergency	550,000.00	550,000.00		550,000.00		
Outsource of Data Center	500,000.00	500,000.00		500,000.00		
Rackspace	20,000.00	20,000.00	12,366.00	6,870.00	764.00	
Compensated Absences	50,000.00	50,000.00			50,000.00	
	82,244,023.00	90,234,134.00	78,237,416.51	10,338,666.28	1,658,051.21	
Total - Unclassified Purposes	84,244,023.00	90,734,134.00	78,318,781.30	10,338,666.28	2,076,686.42	
Total Operations	470,279,954.00	470,879,954.00	428,039,749.94	26,317,052.00	16,523,152.06	
Detail:						
Salaries and Wages	297,951,002.00	288,264,657.00	278,429,019.87		9,835,637.13	
Other Expenses	172,328,952.00	182,615,297.00	149,610,730.07	26,317,052.00	6,687,514.93	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #22

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Encumbered	Expended Reserved	Cancelled
APPROPRIATIONS WITHIN "CAPS"						
DEFERRED CHARGES AND STATUTORY EXPENDITURES						
Deferred Charges:						
Prior Year's Bills	$ 200,000.00	$ 200,000.00	$ 128,478.00	$ 750.00	$	$ 70,772.00
Statutory Expenditures:						
Contribution to:						
Public Employees' Retirement System	4,500,000.00	4,500,000.00	2,845,712.66	440,518.16	1,213,769.18	
Social Security System (OASI)	9,605,400.00	9,005,400.00	8,659,960.30		345,439.70	
Consolidated Police and Firemen's Pension Fund	1,148,000.00	1,148,000.00	833,831.48		314,168.52	
Unemployment Compensation Insurance - (N.J.S.A. 43:21-3 et seq.)	800,000.00	800,000.00	800,000.00			
Pension - Various Divisions	520,000.00	520,000.00	355,273.51		164,726.49	
Total - Statutory Expenditures	16,573,400.00	15,973,400.00	13,494,777.95	440,518.16	2,038,103.89	
Total - Deferred Charges and Statutory Expenditures	16,773,400.00	16,173,400.00	13,623,255.95	441,268.16	2,038,103.89	70,772.00
JUDGMENTS	450,000.00	450,000.00	449,465.05	534.95		
Total General Appropriations Within "CAPS"	487,503,354.00	487,503,354.00	442,112,470.94	26,758,855.11	18,561,255.95	70,772.00
APPROPRIATIONS EXCLUDED FROM "CAPS"						
Maintenance of Free Public Library	14,881,000.00	14,881,000.00	14,084,837.12	115,318.08	680,844.80	
Refund of Tax Appeals	2,000,000.00	2,000,000.00	2,000,000.00			
Business Personal Property Replacement Aid:						
School Portion	1,586,515.00	1,586,515.00	1,586,515.00			
Statutory Expenditures:						
Public Employees' Retirement System	35,383,630.00	35,383,630.00	35,383,630.00			
Police and Firemen's Retirement System	5,729,707.00	5,729,707.00	5,639,579.55		90,127.45	
Recycling Tax	200,000.00	200,000.00			200,000.00	
Sub-Total	59,780,852.00	59,780,852.00	58,694,561.67	115,318.08	970,972.25	

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #23

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Cancelled
APPROPRIATIONS EXCLUDED FROM "CAPS"						
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
New Jersey Department of Health and Human Services:						
Public Health Priority Funding - 1977	$ 117,544.00	$ 117,544.00	$ 117,544.00	$	$	$
Bio-Terrorism Preparedness Program	432,730.00	432,730.00	432,730.00			
Homeless Service Enhancement Project	175,000.00	175,000.00	175,000.00			
Welfare Consolidation Funding Program	150,000.00	150,000.00	150,000.00			
Childhood Lead Poisoning Prevention Control	36,506.00	36,506.00	36,506.00			
Immunization Program	810,000.00	810,000.00	810,000.00			
Public Health Priority Funding	117,544.00	117,544.00	117,544.00			
STD Program	123,642.00	123,642.00	123,642.00			
Sexually Transmitted Disease Program	123,642.00	123,642.00	123,642.00			
Newark Black Infant Mortality Reduction Project	80,000.00	80,000.00	80,000.00			
Newark Black Infant Mortality Reduction Project	75,000.00	75,000.00	75,000.00			
Newark Black Infant Mortality Reduction Project	2,500.00	2,500.00	2,500.00			
Health Emergency Preparedness and Response Program	7,500.00	7,500.00	7,500.00			
Women, Infants and Children	1,294,500.00	1,294,500.00	1,294,500.00			
Diabetes Collaborative	4,000.00	4,000.00	4,000.00			
State of New Jersey Office of Homeland Security and Preparedness:						
GAP Analysis of Newark's Catastrophic Response Planning	56,760.00	56,760.00	56,760.00			
Acquisition of City/County Surveillance Monitoring System	50,000.00	50,000.00	50,000.00			
2007 Urban Areas Security Initiative	3,157,690.51	3,157,690.51	3,157,690.51			
Metropolitan Medical Response System	258,145.00	258,145.00	258,145.00			

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #24

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Encumbered	Expended Reserved	Cancelled
APPROPRIATIONS EXCLUDED FROM "CAPS"						
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
New Jersey State Department of Transportation:						
Resurfacing of Various Streets	$ 1,645,000.00	$ 1,645,000.00	$ 1,645,000.00	$	$	$
Pedestrian Safety Crosswalk Program	100,000.00	100,000.00	100,000.00			
Resurfacing of Various Streets	701,000.00	701,000.00	701,000.00			
UTCS Extension Traffic Signal Centralization	600,000.00	600,000.00	600,000.00			
Chestnut Street/Adam Street Traffic Signal	100,000.00	100,000.00	100,000.00			
New Jersey Department of Environmental Protection:						
Municipal Tonnage	583,779.70	583,779.70	583,779.70			
New Jersey Department of Agriculture:						
Child and Adult Food Program	792,363.00	792,363.00	792,363.00			
Summer Food Service Program (SunUp)	1,301,801.02	1,301,801.02	1,301,801.02			
New Jersey Economic Development Authority:						
Site Remediation:						
Nat Turner Park	37,521.00	37,521.00	37,521.00			
Nat Turner Park	2,962,479.00	2,962,479.00	2,962,479.00			
Former Humble Oil Site Grant Program	29,051.00	29,051.00	29,051.00			
United States Department of Substance Abuse and Mental Health Services Administration:						
Homeless SAMSHA Program	400,000.00	400,000.00	400,000.00			
State of New Jersey, Department of Law and Public Safety:						
Safe and Secure Communities Program	190,762.00	190,762.00	190,762.00			
COPS in Shop	11,100.00	11,100.00	11,100.00			
Law Enforcement Officers Training and Equipment Fund (LEOTEF)	28,905.00	28,905.00	28,905.00			
Comprehensive Traffic Safety Program	69,500.00	69,500.00	69,500.00			
Body Armor Replacement Program	121,048.36	121,048.36	121,048.36			
Body Armor Replacement Program	135,311.86	135,311.86	135,311.86			
Paul Coverdell Program	19,255.00	19,255.00	19,255.00			
Paul Coverdell Program	60,205.00	60,205.00	60,205.00			
Paul Coverdell Program	6,747.00	6,747.00	6,747.00			
County of Essex:						
Truancy Alternative Program	173,574.00	173,574.00	173,574.00			

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #25

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Encumbered	Expended Reserved	Cancelled
APPROPRIATIONS EXCLUDED FROM "CAPS"						
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
New Jersey Department of Labor and Workforce Development:						
Employment and Training Administration:						
WIA ADULT, Youth and Dislocated Worker Program	$ 4,604,213.00	$ 4,604,213.00	$ 4,604,213.00	$	$	$
Workforce Learning Link	368,989.00	368,989.00	368,989.00			
Temporary Assistance for Needy Families (TANF)	1,935,413.00	1,935,413.00	1,935,413.00			
General Assistance (GA) and Food Stamps (FS) Recipients	536,021.00	536,021.00	536,021.00			
Newark Investment Board 2007	10,000.00	10,000.00	10,000.00			
Workforce Investment Board	20,000.00	20,000.00	20,000.00			
Comprehensive Center for Fathers	45,000.00	45,000.00	45,000.00			
Work Verification	70,562.00	70,562.00	70,562.00			
Workforce Learning Link	368,989.00	368,989.00	368,989.00			
County of Essex, Office of Alcoholism, Drug Abuse and Addiction Services:						
Municipal Alliance Program	97,000.00	97,000.00	97,000.00			
Municipal Alliance Program - Match	24,250.00	24,250.00	24,250.00			
United States Department of Justice:						
Newark Prisoner Re-Entry Program	424,815.00	424,815.00	424,815.00			
New Jersey Department of Commerce and Economic Development:						
North Jersey Transportation Planning Authority Inc:						
Subregional Transportation Planning Grant	68,942.00	68,942.00	68,942.00			
Port Authority of NY and NJ:						
Homeless Port Authority Program	552,000.00	552,000.00	552,000.00			
County of Essex - Department of Citizen Services:						
Division on Aging:						
Nutrition Project for the Elderly - Meals on Wheels	67,153.00	67,153.00	67,153.00			
Congregate Meals	660,096.00	660,096.00	660,096.00			
Social Services - Homeless Program	50,000.00	50,000.00	50,000.00			
New Jersey Office of Attorney General:						
Victim Witness Advocacy Program	154,322.00	154,322.00	154,322.00			

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #26

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Cancelled
APPROPRIATIONS EXCLUDED FROM "CAPS"						
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
United States Department of Housing and Urban Development:						
Home Investment Partnership Act Program	$ 3,801,759.00	$ 3,801,759.00	$ 3,801,759.00	$	$	$
American Dream Down Payment Initiative	24,983.00	24,983.00	24,983.00			
Housing Opportunities for Persons with Aids (HOPWA)	5,167,000.00	5,167,000.00	5,167,000.00			
Emergency Shelter Grant	382,870.00	382,870.00	382,870.00			
HUD Lead Hazard Reduction Program	4,000,000.00	4,000,000.00	4,000,000.00			
The Community Foundation of New Jersey:						
Restoration of the Ironbound "B" Field	300,000.00	300,000.00	300,000.00			
Restoration of St. Peter's Park Project	900,000.00	900,000.00	900,000.00			
Restoration of St. Peter's Park Project	50,000.00	50,000.00	50,000.00			
Restoration of the Ironbound "B" Field	500,000.00	500,000.00	500,000.00			
Restoration of First Street - Park 1-11 and Thomas Silk Park	575,000.00	575,000.00	575,000.00			
Restoration of Boys Park	575,000.00	575,000.00	575,000.00			
New Jersey Urban Enterprise Zone Authority:						
Downtown Safety Program Phase 1	288,000.00	288,000.00	288,000.00			
UEZ Fiscal Administration Costs	928,368.00	928,368.00	928,368.00			
Public Archives and Records Infrastructure Support (PARIS):						
Imaging/Electronic Access (PARIS) Grant 2007	200,000.00	200,000.00	200,000.00			
5% Hazardous Waste Receipts Trust:						
Hazardous Materials Projects	130,000.00	130,000.00	130,000.00			
Every Child by Two (ECBT):						
Immunization and Project Vaccinate	30,000.00	30,000.00	30,000.00			
Federal Highway Administration:						
Newark Pedestrian Improvements	127,050.00	127,050.00	127,050.00			
United States Department of Labor:						
Prisoner - Entry Initiative	2,000,000.00	2,000,000.00	2,000,000.00			

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #27

Appropriations	Appropriations Budget	Appropriations Modified Budget	Expended Paid or Charged	Expended Encumbered	Expended Reserved	Cancelled
APPROPRIATIONS EXCLUDED FROM "CAPS"						
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
New Jersey Department of Community Affairs:						
Lead Education and Outreach Program	$ 100,000.00	$ 100,000.00	$ 100,000.00	$	$	$
United States Department of Health and Human Services:						
HIV Emergency Relief Program - Ryan White	12,754,923.00	12,754,923.00	12,754,923.00			
Homeless Health Care Project	24,852.00	24,852.00	24,852.00			
Homeless Health Care	1,471,479.00	1,471,479.00	1,471,479.00			
Minority Aids Initiative Ryan White Program	1,284,886.00	1,284,886.00	1,284,886.00			
Minority Aids Initiative Ryan White Program	1,283,274.00	1,283,274.00	1,283,274.00			
New Jersey Division of Highway Safety:						
Pedestrian Safety Program	45,000.00	45,000.00	45,000.00			
Economic Development Trust Fund:						
Arena Circulation Project	2,800,000.00	2,800,000.00	2,800,000.00			
City of Newark - Trust Fund:						
Law Enforcement Trust Fund:						
Downtown Safety Program - Phase I - Match	72,000.00	72,000.00	72,000.00			
Newark Economic Development Corporation:						
Newark Work's Program	1,500,000.00	1,500,000.00	1,500,000.00			
Matching Funds:						
Safe and Secure Community Policing	709,080.00	709,080.00	709,080.00			
Other Programs	287,937.00	287,937.00	287,937.00			
Total Grants	69,513,332.45	69,513,332.45	69,513,332.45			
Total Operations	129,294,184.45	129,294,184.45	128,207,894.12	115,318.08	970,972.25	
Detail:						
Other Expenses	129,294,184.45	129,294,184.45	128,207,894.12	115,318.08	970,972.25	
DEFERRED CHARGES:						
Special Emergency Authorization	400,000.00	400,000.00	400,000.00			

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #28

Appropriations	Appropriations: Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Cancelled
APPROPRIATIONS EXCLUDED FROM "CAPS"						
CAPITAL IMPROVEMENTS						
Capital Improvement Funds	$ 2,000,000.00	$ 2,000,000.00	$ 2,000,000.00	$	$	$
Genesis System Upgrade	200,000.00	200,000.00		200,000.00		
Accela Project	250,000.00	250,000.00		250,000.00		
Infrastructure Project	380,000.00	380,000.00		380,000.00		
	2,830,000.00	2,830,000.00	2,000,000.00	830,000.00		
MUNICIPAL DEBT SERVICE						
Qualified Bonds:						
Principal	9,570,000.00	9,570,000.00	9,570,000.00			
Interest	5,865,958.00	5,865,958.00	5,865,957.52			0.48
Interest on Notes	3,097,750.00	3,097,750.00	3,097,749.97			0.03
Demolition Bond Loan	109,904.00	109,904.00	109,903.24			0.76
State Trust Loan Program:						
Principal and Interest	290,772.00	290,772.00	290,772.00			
Capital Lease Obligations Approved Prior to July 1, 2007:						
Principal	1,290,000.00	1,290,000.00	1,290,000.00			
Interest	1,249,026.00	1,249,026.00	1,249,025.26			0.74
Total Municipal Debt Service	21,473,410.00	21,473,410.00	21,473,407.99			2.01
Total Appropriations	153,997,594.45	153,997,594.45	152,081,302.11	945,318.08	970,972.25	2.01
FOR LOCAL SCHOOL PURPOSES						
Type I District School Debt Service:						
Qualified - State for Type II:						
Principal on New Issue	8,495,000.00	8,495,000.00	8,495,000.00			
Interest on New Issue	3,844,225.00	3,844,225.00	3,844,224.78			0.22
Interest on Notes	383,442.00	383,442.00	383,441.67			0.33
Total - Type I District School Debt Service	12,722,667.00	12,722,667.00	12,722,666.45			0.55
Total Appropriations Excluded from "CAPS"	166,720,261.45	166,720,261.45	164,803,968.56	945,318.08	970,972.25	2.56
Sub-Total	654,223,615.45	654,223,615.45	606,916,439.50	27,704,173.19	19,532,228.20	70,774.56
Reserve for Uncollected Taxes	28,200,000.00	28,200,000.00	28,200,000.00			
Total Appropriations	$ 682,423,615.45	$ 682,423,615.45	$ 635,116,439.50	$ 27,704,173.19	$ 19,532,228.20	$ 70,774.56
Reference		Sheet #29	Sheet #29	A	A	Reserve

CITY OF NEWARK
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #29

	Ref.	Modified Budget	Paid or Charged
Adopted Budget	A-2	$659,501,498.75	$
Added by N.J.S. 40A:4-87	A-2	22,922,116.70	
Reserve for Uncollected Taxes	A-2		28,200,000.00
Cash Disbursements	A-4		526,812,985.03
Cash Disbursements - Cash Match	A-4		1,021,267.00
Deferred Charge - Master Plan	A-18		400,000.00
Tax Appeals	A-36		2,000,011.02
Due to Insurance Trust Fund	A-32		8,190,111.00
State and Federal Appropriations	A-46		68,492,065.45
	A-3,Sheet #28	$682,423,615.45	$635,116,439.50

See accompanying notes to financial statements.

CITY OF NEWARK
TRUST FUND

COMPARATIVE BALANCE SHEETS

B
Sheet #1

ASSETS	Ref.	Balance Dec. 31, 2008	Balance Dec. 31, 2007
Assessment Fund			
Cash	B-2	$ 556,803.77	$ 693,272.58
Due from Current Fund	B-5	294,942.39	157,205.99
Due from Trust Fund	B-5	39,812.79	39,812.79
Assessments Receivable	B-6	518,977.88	307,464.54
Assessment Liens	B-7	217,378.73	568,700.26
Assessment Lien Interest and Costs	B-7	29,519.58	36,773.62
		1,657,435.14	1,803,229.78
Animal Control Trust Fund			
Cash	B-2	20,674.75	17,490.07
Other Funds			
Cash	B-2	4,349,410.01	2,657,414.49
Cash - Certificates of Deposit	B-3	42,398,086.91	51,354,889.74
Cash Held by Trustee	B-4	1,137,794.29	1,094,218.26
Due from Current Fund	B-5	1,337.70	
Due from State and Federal Funds	B-5	54,576.06	11,696.85
Accounts Receivable	B-8	20,151.07	20,151.07
Protested Checks	B-9	984,414.48	984,414.48
Overpayments Receivable	B-10	19,539.47	19,539.47
Reserve for Salary Increase	B-11	90.00	90.00
		48,965,399.99	56,142,414.36
Insurance Fund			
Cash	B-2	6,337,945.01	18,020,761.51
Cash - Certificates of Deposit	B-3	4,100,000.00	
Due from Current Fund	B-5	8,190,111.00	
Due from Trust - Other	B-5	29,342.57	29,342.57
Due from Water Operating Fund	B-5	28,220.00	
Protested Checks	B-9	305.00	305.00
Vouchers Payable	B-33		10,399.87
		18,685,923.58	18,060,808.95
Grant Fund			
Cash	B-2	4,241,740.20	3,677,507.06
Investments	B-3	3,221,691.15	3,122,954.85
Protested Checks	B-9	25,238.00	25,238.00
Accounts Receivable	B-12	120,000.00	120,000.00
		7,608,669.35	6,945,699.91
Payroll Agency Fund			
Cash	B-2	1,901,608.96	12,022,936.77
Due from Current Fund	B-5	123,635.10	11,670.05
Due from Trust Fund	B-5	10,326.00	10,326.00
Protested Checks	B-9	7,920.00	7,920.00
Unallocated	B-13	22,865.40	
		2,066,355.46	12,052,852.82
		$ 79,004,458.27	$ 95,022,495.89

CITY OF NEWARK
TRUST FUND

COMPARATIVE BALANCE SHEETS

B
Sheet #2

LIABILITIES, RESERVES AND FUND BALANCES	Ref.	Balance Dec. 31, 2008	Balance Dec. 31, 2007
Assessment Fund			
Overpayments	B-14	$ 5,348.50	$ 5,348.50
Assessment Paid in Advance	B-15	1,029.00	1,029.00
Reserve for Assessments and Liens	B-16	736,356.61	876,164.80
Reserve for Assessment Lien Interest and Costs	B-16	29,519.58	36,773.62
Fund Balance	B-1	885,181.45	883,913.86
		1,657,435.14	1,803,229.78
Animal Control Trust Fund			
Due to Current Fund	B-17	4,131.45	241.19
Due to State of New Jersey	B-18	6,851.20	7,643.00
Reserve for Animal Control Expenditures	B-19	9,692.10	9,605.88
		20,674.75	17,490.07
Other Funds			
Due to Assessment Trust Fund	B-17	39,812.79	39,812.79
Due to Payroll Agency Fund	B-17	10,326.00	10,326.00
Due to Insurance Fund	B-17	29,342.57	29,342.57
Due to Current Fund	B-17		575,799.55
Reserve for Void Checks Pending Distribution	B-20	5,070.59	5,070.59
Reserve for Other Funds	B-21	47,719,097.02	54,365,260.67
Vouchers Payable	B-22	23,954.53	22,581.73
Reserve for Inactive Grants	B-22	0.20	0.20
Reserve for Sale of Property	B-23	1,137,794.29	1,094,218.26
Fund Balance	B-1	2.00	2.00
		48,965,399.99	56,142,414.36
Insurance Fund			
Due to Water Operating Fund	B-17		4,144.00
Due to Municipal Court	B-24	50,006.36	50,006.36
Reserve for:			
Workmen's Compensation Fund	B-25	3,976,442.77	2,278,252.14
State Unemployment Fund	B-25	3,658,754.62	3,267,474.80
Liability Fund	B-25	11,000,719.83	12,460,931.65
		18,685,923.58	18,060,808.95
Grant Fund			
Reserve for Municipal Tonnage Grant	B-26	1,753,246.00	1,192,563.55
Reserve for Balanced Housing Grant	B-27	4,660,781.17	4,558,494.18
Reserve for Demolition Liens	B-28	502,632.34	502,632.34
Reserve for Community Development Block Grant	B-29	692,009.84	692,009.84
		7,608,669.35	6,945,699.91
Payroll Agency Fund			
Due to Water Operating Fund	B-17		18,069.90
Reserve for Homestead Rebate	B-31	2,210.08	2,210.08
Payroll Deductions Payable	B-32	2,055,465.61	12,023,886.77
Vouchers Payable	B-33	8,679.77	8,686.07
		2,066,355.46	12,052,852.82
		$ 79,004,458.27	$ 95,022,495.89

See accompanying notes to financial statements.

CITY OF NEWARK
TRUST FUND

STATEMENT OF TRUST FUND BALANCE

B-1

	Ref.	Assessment Trust Fund	Other Trust Fund
Balance December 31, 2007	B	$ 883,913.86	$ 2.00
Increased by:			
Collections - Unpledged Assessments		144,525.42	
Collections - Unpledged Assessment Liens		150,416.97	
	B-16	294,942.39	
		1,178,856.25	2.00
Decreased by:			
Transferred to CDBG for Demolition Costs	B-2	293,674.80	
Balance December 31, 2008	B	$ 885,181.45	$ 2.00

See accompanying notes to financial statements.

CITY OF NEWARK
GENERAL CAPITAL FUND

COMPARATIVE BALANCE SHEETS

C

ASSETS AND DEFERRED CHARGES	Ref.	Balance Dec. 31, 2008	Balance Dec. 31, 2007
Cash	C-2	$ 46,673,077.41	$ 14,722,429.95
Investments	C-3		8,500,000.00
Sub-Total	C-4	46,673,077.41	23,222,429.95
Due from Sewer Capital Fund	C-5	0.10	
Due from Essex County Improvement Authority:			
Lease Purchase Agreements	C-6	2,473,539.25	3,103,882.33
Due from Bank for 1992 Projects Completed	C-7	1,978,610.30	
Public Safety Communication Center	C-7	434,636.54	434,636.54
Due from State of New Jersey for Demolition Bond	C-9	2,500,000.00	
Deferred Charge - Cost of Bond Issue	C-10	355,521.68	355,521.68
Deferred Charges to Future Taxation - Funded	C-11	235,136,960.25	230,646,408.45
Deferred Charges to Future Taxation - Unfunded	C-12	268,219,798.31	259,303,014.00
		$ 557,772,143.84	$ 517,065,892.95

LIABILITIES, RESERVES AND FUND BALANCE			
General Serial Bonds	C-13	$ 159,387,035.25	$ 146,297,035.25
School Serial Bonds	C-14	72,140,000.00	82,843,000.00
State Trust Loan Payable	C-15	3,609,925.00	1,506,373.20
Bond Anticipation Notes Payable - Municipal	C-16	123,862,000.00	86,540,000.00
Bond Anticipation Notes Payable - School	C-16	44,800,000.00	12,925,000.00
Capital Improvement Fund	C-17	2,097,962.00	1,637,462.00
Reserve for Refunds	C-18	266,775.90	266,775.90
Due to Current Fund	C-18		229,714.44
Reserve for Improvement Funded by Essex County Improvement Authority:			
Encumbered			305,210.06
Funded - On File	C-19	2,473,539.25	2,560,198.01
Improvement Authorizations:			
Encumbered	C-20	24,251,504.61	21,697,386.60
Funded	C-20	10,085,742.97	12,218,409.36
Unfunded	C-20	72,353,840.93	91,913,968.33
Unfunded - School	C-20	33,737,914.28	55,125,000.00
Fund Balance	C-1	8,705,903.65	1,000,359.80
		$ 557,772,143.84	$ 517,065,892.95

Bonds and Notes Authorized but Not Issued:			
General		$ 80,657,798.31	$ 109,063,014.00
School		18,900,000.00	50,775,000.00
	C-21	$ 99,557,798.31	$ 159,838,014.00

See accompanying notes to financial statements.

CITY OF NEWARK
GENERAL CAPITAL FUND

STATEMENT OF FUND BALANCE

C-1

	Ref.		
Balance December 31, 2007	C		$ 1,000,359.80
Increased by:			
Balance of 1992 Completed Projects	C-	$ 391,868.82	
Completion of 1992 Projects - Interest Earned	C-8	1,348,267.22	
Premium on Sale of Notes	C-2	1,061,207.12	
Improvement Authorizations Cancelled	C-20	5,734,200.69	
			8,535,543.85
			9,535,903.65
Decreased by:			
Anticipated as Current Fund Revenue	C-2		830,000.00
Balance December 31, 2008	C		$ 8,705,903.65

See accompanying notes to financial statements.

CITY OF NEWARK
WATER UTILITY FUND

COMPARATIVE BALANCE SHEETS

D
Sheet #1

ASSETS AND DEFERRED CHARGES	Ref.	Balance Dec. 31, 2008	Balance Dec. 31, 2007
Operating Section			
Cash	D-5	$ 16,853,867.33	$ 10,731,512.59
Consumers' Accounts Receivable	D-7	12,577,948.42	10,193,295.92
Sundry Accounts Receivable	D-8	165,458.46	89,051.92
Delinquent Water Rents Receivable	D-9	18,203.06	13,190.81
Water Liens Receivable	D-10	204,368.75	277,967.22
Protested Checks	D-11	186,201.67	262,882.19
Petty Cash	D-12	950.00	950.00
Inventory	D-13	607,957.81	607,957.81
Due from Payroll Fund	D-14		18,069.90
Interfunds Receivable	D-15	41,029.02	2,045,348.25
New Jersey Easement Receivable	D-16	86,000.00	86,000.00
		30,741,984.52	24,326,226.61
Capital Section			
Cash	D-5	(443,226.30)	(606,445.37)
Due from State of New Jersey	D-17	968,018.74	968,018.74
Due from State of New Jersey - Waste Water Trust Fund	D-18	19,202,500.00	8,292,500.00
Deferred Charge - Capitalization Interest	D-19	1,886,846.78	2,034,834.74
Cost of Bond Issue	D-20	50,000.00	50,000.00
Fixed Capital	D-21	126,882,509.56	121,540,509.56
Fixed Capital Authorized and Uncompleted	D-22	124,313,186.24	113,313,186.24
		272,859,835.02	245,592,603.91
		$ 303,601,819.54	$ 269,918,830.52

CITY OF NEWARK
WATER UTILITY FUND

COMPARATIVE BALANCE SHEETS

D
Sheet #2

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	Balance Dec. 31, 2008	Balance Dec. 31, 2007
Appropriation Reserves:			
Unencumbered	D-4,23	$ 706,999.43	$ 2,089,060.54
Encumbered	D-4,23	7,236,791.66	2,724,418.18
Accounts Payable	D-24	1,249,369.59	826,063.61
Belleville Flood Control	D-25	994.03	994.03
Accrued Interest on Bonds	D-26	182,208.86	195,190.94
Water Rent Overpayments	D-27	238,566.88	283,965.18
Interfunds Payable	D-28	2,193,775.99	118.79
Reserve for Water Easement	D-29	236,000.00	236,000.00
		12,044,706.44	6,355,811.27
Reserve for:			
Consumers' Accounts Receivable		12,577,948.42	10,193,295.92
Sundry Accounts		165,458.46	89,051.92
Delinquent Water Rents Receivable		18,203.06	13,190.81
Inventory		607,957.81	607,957.81
Petty Cash		950.00	950.00
Protested Checks		186,201.67	262,882.19
Water Liens		204,368.75	277,967.22
	Reserve	13,761,088.17	11,445,295.87
Fund Balance	D-1	4,936,189.91	6,525,119.47
		30,741,984.52	24,326,226.61
Capital Fund			
Bond Anticipation Notes Payable	D-30	5,600,000.00	3,800,000.00
State Water Supply Loan Payable	D-31	5,523,186.53	2,647,680.13
State Water Supply Bond Loan Payable	D-32	13,942,500.00	6,037,500.00
Improvement Authorizations:			
Encumbered	D-33	14,785,974.21	8,736,200.83
Funded	D-33	5,404,373.95	1,643,108.26
Unfunded	D-33	3,898,424.04	4,375,924.04
Capital Improvement Fund	D-34	1.87	1.87
Reserve for Refunds	D-35	85,965.67	85,965.67
Reserve for Deferred Amortization	D-36	30,509,667.50	30,509,667.50
Reserve for Amortization	D-37	162,331,738.48	155,153,232.84
Reserve for Due from State of New Jersey	D-38	968,018.74	968,018.74
Reserve for Amortization - Revaluation of Watershed	D-39	5,780,431.33	5,780,431.33
Serial Bonds Payable	D-40	23,985,000.00	25,840,000.00
Fund Balance	D-2	44,552.70	14,872.70
		272,859,835.02	245,592,603.91
		$ 303,601,819.54	$ 269,918,830.52
Bonds and Notes Authorized	D-41	$ 5,410,018.74	$ 7,120,018.74

See accompanying notes to financial statements.

CITY OF NEWARK
WATER UTILITY FUND

STATEMENT OF OPERATIONS
AND CHANGES IN FUND BALANCE
OPERATING SECTION

D-1

	Ref.	Year 2008	Year 2007
Revenue and Other Income			
Operating Surplus Anticipated	D-3	$ 2,000,000.00	$
Water Rents	D-3	44,066,980.04	43,252,453.12
Other Credits to Income:			
Nonbudget Revenue	D-3	29,771.92	924,143.57
Reserve for Protested Checks Cancelled	D-11	76,680.52	
Unexpended Balance of Appropriation Reserves	D-23	2,082,222.15	1,130,809.67
Accrued Interest on Bonds Cancelled	D-26	12,982.08	10,870.41
		48,268,636.71	45,318,276.77
Expenditures			
Operating		38,301,094.45	36,145,430.00
Debt Service		3,098,562.47	3,309,750.52
Deferred Charges and Statutory Expenditures		928,596.53	1,506,188.89
Capital Improvements		5,342,354.00	1,200,000.00
	D-4	47,670,607.45	42,161,369.41
Prior Year Refunds	D-5	186,958.82	77,768.51
Reserve for Protested Checks			164,122.28
		47,857,566.27	42,403,260.20
Statutory Excess to Operating Fund Balance		411,070.44	2,915,016.57
Fund Balance			
Balance January 1	D	6,525,119.47	3,610,102.90
		6,936,189.91	6,525,119.47
Decreased by:			
Utilized as Anticipated Revenue	Above	2,000,000.00	
Balance December 31	D	$ 4,936,189.91	$ 6,525,119.47

See accompanying notes to financial statements.

CITY OF NEWARK
WATER UTILITY FUND

STATEMENT OF CAPITAL FUND BALANCE
CAPITAL SECTION

D-2

	Ref.	
Balance December 31, 2007	D	$ 14,872.70
Increased by:		
Premium on Bond Sale	D-5	29,680.00
Balance December 31, 2008	D	$ 44,552.70

See accompanying notes to financial statements.

CITY OF NEWARK
WATER UTILITY FUND

STATEMENT OF REVENUE

D-3

	Ref.	Anticipated Budget	Realized	Excess (Deficit)
Operating Surplus Anticipated	D-1	$ 2,000,000.00	$ 2,000,000.00	$
Rents	D-1,Below	47,708,725.00	44,066,980.04	(3,641,744.96)
Nonbudget Revenue	D-1,Below		29,771.92	29,771.92
	D-4	$ 49,708,725.00	$ 46,096,751.96	$(3,611,973.04)

Analysis of Water Rents

Collections:		
Consumers' Accounts Receivable	D-7	$ 42,936,844.13
Sundry Accounts Receivable	D-8	1,010,438.69
Delinquent Water Rents	D-9	119,924.09
Sewer Rent Liens	D-10	10,116.20
		44,077,323.11
Less: Refunds	D-5	10,343.07
	Above	$ 44,066,980.04

Nonbudget Revenues

Interest on Investments		$ 20,125.57
Interest and Cost on Taxes		3,044.39
Miscellaneous		500.00
Void Checks		2,520.64
	D-5	26,190.60
Interest and Cost on Taxes	D-15	3,581.32
	Above	$ 29,771.92

See accompanying notes to financial statements.

CITY OF NEWARK
WATER UTILITY FUND

STATEMENT OF EXPENDITURES

D-4
Sheet #1

Appropriations	Appropriations: Adopted Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Unexpended Balance Cancelled
Director's Office:						
Salaries and Wages:						
Personnel Services	$ 171,161.00	$ 171,161.00	$ 170,362.83	$	$ 798.17	$
Other Pay	1,000.00	1,000.00	999.68			0.32
Total Salaries and Wages	172,161.00	172,161.00	171,362.51		798.17	0.32
Other Expenses:						
Service by Contract or Agreement	3,700.00	3,700.00				3,700.00
Materials and Supplies	2,200.00	2,200.00		348.02		1,851.98
Total Other Expenses	5,900.00	5,900.00		348.02		5,551.98
Water Billing and Customer Service:						
Salaries and Wages:						
Personnel Services	993,720.00	993,720.00	903,788.65		29,931.35	60,000.00
Other Pay	30,600.00	30,600.00	11,635.71	147.00	18,817.29	
Total Salaries and Wages	1,024,320.00	1,024,320.00	915,424.36	147.00	48,748.64	60,000.00
Operating:						
Water Billing and Customer Service:						
Other Expenses:						
Service by Contract or Agreement	327,700.00	327,700.00	187,309.23	63,452.71		76,938.06
Materials and Supplies	47,680.00	47,680.00	15,619.23	20,083.92	228.30	11,748.55
Total Other Expenses	375,380.00	375,380.00	202,928.46	83,536.63	228.30	88,686.61
Division of Water Supply:						
Salaries and Wages:						
Personnel Services	4,539,696.00	4,539,696.00	3,724,897.57		114,798.43	700,000.00
Other Pay	337,750.00	337,750.00	287,752.71		49,997.29	
Total Salaries and Wages	4,877,446.00	4,877,446.00	4,012,650.28		164,795.72	700,000.00

CITY OF NEWARK
WATER UTILITY FUND

STATEMENT OF EXPENDITURES

D-4
Sheet #2

Appropriations	Appropriations: Adopted Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Unexpended Balance Cancelled
Operating:						
Division of Water Supply:						
Other Expenses						
Service by Contract or Agreement	$ 12,617,284.00	$ 12,617,284.00	$ 9,854,745.26	$ 2,502,050.14	$ 167,083.16	$ 93,405.44
Materials and Supplies	518,300.00	518,300.00	313,507.26	166,321.60	1,680.94	36,790.20
Miscellaneous	3,610,000.00	3,610,000.00	2,904,953.42	628,795.00	30,248.86	46,002.72
Total Other Expenses	16,745,584.00	16,745,584.00	13,073,205.94	3,297,166.74	199,012.96	176,198.36
Wanaque-Ramapo Maintenance and Operations:						
Contract for Newark Share	9,166,648.00	9,166,648.00	9,166,647.20			0.80
Wanaque South	4,720,395.00	4,720,395.00	4,503,283.72			217,111.28
Workmen's Compensation Insurance Fund	287,618.00	287,618.00	287,618.00			
General Liability, Auto, Property Insurance	603,248.00	603,248.00	603,248.00			
Medical, Dental, Prescription and Life	1,554,183.00	1,554,183.00	1,422,507.70	89,684.13	41,663.97	327.20
	16,332,092.00	16,332,092.00	15,983,304.62	89,684.13	41,663.97	217,439.28
Unclassified:						
Salary and Wages and Personnel Adjustment Program	16,088.00	16,088.00			16,088.00	
Total Operating:	39,548,971.00	39,548,971.00	34,358,876.17	3,470,882.52	471,335.76	1,247,876.55
Capital Outlay:						
Service by Contract or Agreement	3,122,020.00	3,122,020.00		3,122,020.00		
Equipment	1,220,334.00	1,220,334.00	528,594.39	490,763.69	200,975.92	
Water System Construction	1,000,000.00	1,000,000.00	846,874.55	153,125.45		
	5,342,354.00	5,342,354.00	1,375,468.94	3,765,909.14	200,975.92	

CITY OF NEWARK
WATER UTILITY FUND

STATEMENT OF EXPENDITURES

D-4
Sheet #3

Appropriations	Appropriations: Adopted Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Unexpended Balance Cancelled
Debt Service:						
Qualified Bonds - Water:						
Principal	$ 1,855,000.00	$ 1,855,000.00	$ 1,855,000.00	$	$	$
Interest	985,000.00	985,000.00	984,993.76			6.24
State Water Loan	143,000.00	143,000.00	142,452.88			547.12
Interest on Notes	220,400.00	220,400.00	116,115.83			104,284.17
NJEIT	89,000.00	89,000.00				89,000.00
Total Debt Service	3,292,400.00	3,292,400.00	3,098,562.47			193,837.53
Deferred Charges:						
Prior Year Bills	100,000.00	100,000.00	8,596.53			91,403.47
Statutory Expenditures:						
Contribution to:						
Public Employees' Retirement System	300,000.00	300,000.00				300,000.00
Social Security System (OASI)	520,000.00	520,000.00	385,312.25		34,687.75	100,000.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	500,000.00	500,000.00	500,000.00			
Noncontributory Pensions	55,000.00	55,000.00				55,000.00
Public Employees' Retirement System - State	50,000.00	50,000.00				50,000.00
Total Deferred Charges and Statutory Expenditures	1,425,000.00	1,425,000.00	885,312.25		34,687.75	505,000.00
Total Water Utility Appropriations	$ 49,708,725.00	$ 49,708,725.00	$ 39,726,816.36	$ 7,236,791.66	$ 706,999.43	$ 2,038,117.55
		D-3	D-4	D	D	Reserve

See accompanying notes to financial statements.

CITY OF NEWARK
SEWER UTILITY FUND

COMPARATIVE BALANCE SHEETS

E
Sheet #1

ASSETS	Ref.	Balance Dec. 31, 2008	Balance Dec. 31, 2007
Operating Section			
Cash	E-4	$ 1,368,022.12	$ 5,316,867.48
Consumers' Accounts Receivable	E-6	12,252,053.77	11,271,433.12
Sewer Connection Arrears	E-7	4,940.00	4,940.00
Delinquent Sewer Rents Receivable	E-8	36,057.33	30,223.83
Sewer Liens Receivable	E-9	1,338,237.09	880,886.68
Due from Current Fund	E-10	145,945.96	4,311.52
Due from Water Operating Fund	E-10	2,165,437.20	
		17,310,693.47	17,508,662.63
Sewer Capital Section			
Due to General Capital Fund	E-10	0.10	
Due from State of New Jersey	E-11	55,626,003.00	59,243,413.00
Fixed Capital Authorized and Uncompleted	E-12	110,753,500.00	102,753,500.00
State Grant Receivable	E-13	9,585,841.91	9,585,841.91
		175,965,345.01	171,582,754.91
		$ 193,276,038.48	$ 189,091,417.54

CITY OF NEWARK
SEWER UTILITY FUND

COMPARATIVE BALANCE SHEETS

E
Sheet #2

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	Balance Dec. 31, 2008	Balance Dec. 31, 2007
Operating Section			
Appropriation Reserves:			
Appropriation Reserves	E-3,15	$ 934,729.51	$ 803,578.62
Encumbered	E-3,15	1,096,315.32	473,354.88
Due to Water Operating Fund	E-14		2,035,699.79
Due From/To Tax Collector (Current Fund)	E-14	7.67	7.67
Commitments Payable	E-16	338,365.14	16,637.02
Sewer Rent Overpayments	E-17	298,602.71	229,289.09
Accrued Payroll	E-18	28,737.10	28,737.10
		2,696,757.45	3,587,304.17
Reserve for:			
Consumers' Accounts Receivable		12,252,053.77	11,271,433.12
Delinquent Sewer Rents Receivable		36,057.33	30,223.83
Sewer Liens Receivable		1,338,237.09	880,886.68
Sewer Connection Arrears		4,940.00	4,940.00
		13,631,288.19	12,187,483.63
Fund Balance	E-1	982,647.83	1,733,874.83
		17,310,693.47	17,508,662.63
Sewer Capital Fund			
Cash Overdraft	E-4	13,520,803.87	5,865,391.15
Reserve for State Grant:			
Sewer Improvement	E-19	2,554,834.80	5,587,586.50
Vouchers Payable	E-20	0.77	0.77
Deferred Reserve for Amortization	E-21	24,382,554.02	21,346,873.36
State Loan Payable - Waste Water Treatment Fund:			
Trust Loan	E-22	23,418,940.71	24,591,058.87
Fund Loan	E-22	45,171,654.37	47,035,216.87
Improvement Authorizations:			
Funded	E-25	39,579,811.47	49,252,046.73
Unfunded	E-25	17,196,232.19	9,196,232.19
Encumbrances	E-25	10,140,512.81	8,708,348.57
		175,965,345.01	171,582,755.01
		$ 193,276,038.48	$ 189,091,417.64
Bonds and Notes Authorized but Not Issued	E-26	$ 17,780,351.00	$ 9,780,351.00

See accompanying notes to financial statements.

CITY OF NEWARK
SEWER UTILITY FUND

STATEMENT OF OPERATIONS
OPERATING SECTION

E-1

	Ref.	Year 2008	Year 2007
Revenue and Other Income			
Operating Surplus Anticipated	E-1,Below	$ 1,584,500.00	$
Sewer Rents	E-2	51,242,069.54	46,814,773.63
East Orange Passaic Valley Sewer Commission	E-2	3,182,724.05	3,581,921.88
Southside Interceptor Lease			909,407.62
New Jersey Waste Water Treatment	E-2	1,837,512.00	
Storm Water Regulation Program	E-2	20,619.00	
Other Credits to Income:			
Nonbudget Revenue	E-2	68,909.90	341,302.46
Outstanding Checks Cancelled			23,526.75
Appropriation Reserve Cancelled	E-15	803,826.37	
		58,740,160.86	51,670,932.34
Expenditures			
Operating		53,972,844.15	45,297,258.00
Debt Service		3,407,782.53	3,439,799.51
Capital Outlay			650,000.00
Statutory Expenditures		526,261.18	550,000.00
	E-3	57,906,887.86	49,937,057.51
Statutory Excess in Operations		833,273.00	1,733,874.83
Fund Balance			
Balance January 1	E	1,733,874.83	
		2,567,147.83	1,733,874.83
Decreased by:			
Surplus Anticipated	Above	1,584,500.00	
Balance December 31	E	$ 982,647.83	$ 1,733,874.83

See accompanying notes to financial statements.

CITY OF NEWARK
SEWER UTILITY FUND

STATEMENT OF REVENUE

E-2

	Ref.	Anticipated Budget	Realized	Excess (Deficit)
Dedicated Revenues from Sewer Utility				
Operating Surplus Anticipated	E-1	$ 1,584,500.00	$ 1,584,500.00	$
Rents	E-1,Below	50,710,068.00	51,242,069.54	532,001.54
East Orange Passaic Valley Sewer Commission	E-1,4	3,761,784.00	3,182,724.05	(579,059.95)
Southside Interceptor Lease		909,407.00		(909,407.00)
New Jersey Waste Water Treatment	E-1,3	1,837,512.00	1,837,512.00	
Storm Water Regulations Program	E-1,3	20,619.00	20,619.00	
Total Sewer Utility Revenues	E-3	58,823,890.00	57,867,424.59	(956,465.41)
Nonbudget Revenue	E-1,Below		68,909.90	68,909.90
		$ 58,823,890.00	$ 57,936,334.49	$ (887,555.51)

	Ref.	
Analysis of Rents		
Consumer Accounts Receivable	E-6	$ 51,096,123.58
Delinquent Accounts Receivable	E-8	140,158.58
Sewer Liens Receivable	E-9	5,787.38
	Above	$ 51,242,069.54

Nonbudget Revenue		
Interest on Investments	E-4,Above	$ 68,909.90

See accompanying notes to financial statements.

CITY OF NEWARK
SEWER UTILITY FUND

STATEMENT OF EXPENDITURES

E-3
Sheet #1

Appropriations	Appropriations: Adopted Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Unexpended Balance Cancelled
Operating						
Billings and Customer Service:						
Salaries and Wages:						
Personnel Services	$ 591,857.00	$ 591,857.00	$ 470,334.96	$	$ 41,522.04	$ 80,000.00
Other Pay	21,400.00	21,400.00	1,698.85		19,701.15	
Total - Salaries and Wages	613,257.00	613,257.00	472,033.81		61,223.19	80,000.00
Other Expenses:						
Services by Contract or Agreement	103,200.00	103,200.00	102,286.26	701.77		211.97
Materials and Supplies	12,500.00	12,500.00	8,602.00	172.26		3,725.74
Total - Other Expenses	115,700.00	115,700.00	110,888.26	874.03		3,937.71
Sewer Supply:						
Salaries and Wages:						
Personnel Service	317,284.00	317,284.00	240,471.68		36,812.32	40,000.00
Other Pay	52,500.00	52,500.00	29,935.03		22,564.97	
Total - Salaries and Wages	369,784.00	369,784.00	270,406.71		59,377.29	40,000.00
Other Expenses:						
Service by Contract or Agreement	5,152,775.00	5,152,775.00	3,642,131.21	934,977.30	535,275.77	40,390.72
Materials and Supplies	25,000.00	25,000.00	5,466.94	19,383.83		149.23
Total - Other Expenses	5,177,775.00	5,177,775.00	3,647,598.15	954,361.13	535,275.77	40,539.95
Unclassified:						
Miscellaneous Ch. 10, P.L. 1977:						
Passaic Valley Sewer Maintenance	42,848,652.00	42,848,652.00	42,835,932.81			12,719.19
Joint Meeting Sewer Maintenance	727,429.00	727,429.00	726,393.84	1,035.16		
General Liability Insurance	100,000.00	100,000.00	100,000.00			
Hospital/Medical/Surgical Insurance	225,050.00	225,050.00	212,520.96	9,294.90	3,234.14	
Workmen's Compensation	52,088.00	52,088.00	52,088.00			
	43,953,219.00	43,953,219.00	43,926,935.61	10,330.06	3,234.14	12,719.19
Salaries and Wages and Personnel Adjustment Program	6,024.00	6,024.00			6,024.00	

CITY OF NEWARK
SEWER UTILITY FUND

STATEMENT OF EXPENDITURES

E-3
Sheet #2

Appropriations	Appropriations: Adopted Budget	Appropriations: Modified Budget	Expended: Paid or Charged	Expended: Encumbered	Expended: Reserved	Unexpended Balance Cancelled
Special Items of Appropriations:						
New Jersey Waste Water Treatment Grant	$ 1,837,512.00	$ 1,837,512.00	$ 1,837,512.00	$	$	$
Storm Water Regulations Program	20,619.00	20,619.00	20,619.00			
Service by Contract or Agreement	700,000.00	700,000.00	519,249.90	130,750.10		50,000.00
Passaic Valley Sewer Commission	600,000.00	600,000.00	600,000.00			
Joint Meeting Sewer Commission	900,000.00	900,000.00	806,151.00			93,849.00
	2,200,000.00	2,200,000.00	1,925,400.90	130,750.10		143,849.00
Debt Service:						
Sewer Utility State Loans:						
Principal - Trust Loan	3,080,000.00	3,080,000.00	2,989,314.61			90,685.39
Interest - Trust Loan	900,000.00	900,000.00	418,467.92			481,532.08
Total Debt Service	3,980,000.00	3,980,000.00	3,407,782.53			572,217.47
Statutory Expenditures:						
Contribution to:						
Public Employees' Retirement System	200,000.00	200,000.00			200,000.00	
Social Security System (OASI)	100,000.00	100,000.00	56,666.06		19,595.12	23,738.82
Unemployment Compensation Insurance	200,000.00	200,000.00	200,000.00			
Employees' Retirement Fund	50,000.00	50,000.00			50,000.00	
	550,000.00	550,000.00	256,666.06		269,595.12	23,738.82
Total Sewer Utility Appropriations	$ 58,823,890.00	$ 58,823,890.00	$ 55,875,843.03	$ 1,096,315.32	$ 934,729.51	$ 917,002.14
Reference		E-2	Below	E	E	Reserve

		Ref.	
	State Grant	E-2	$ 1,858,131.00
	Cash Disbursements	E-4	54,017,712.03
		Above	$ 55,875,843.03

See accompanying notes to financial statements.

CITY OF NEWARK
BOND AND INTEREST FUND

COMPARATIVE BALANCE SHEETS

G

ASSETS	Ref.	Balance Dec. 31, 2008	Balance Dec. 31, 2007
Cash - Special Account	G-1	$	$ 1,044.00
Investments - ECIA Issue	G-2	30,849.01	30,263.60
		$ 30,849.01	$ 31,307.60
LIABILITIES AND RESERVES			
Reserve for Special Coupon 1938 and Prior	G-3	$	$ 1,044.00
Due to Current Fund	G-4	30,849.01	30,263.60
		$ 30,849.01	$ 31,307.60

See accompanying notes to financial statements.

CITY OF NEWARK
COUNTY OF ESSEX

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008

Schedule A
Sheet #1

Department or Division		Programs	Catalog Number	2008 Cash Received	2008 Program Expenditures	Total Expenditures
Administration						
	2007	Trailblazer Grant		$ 5,500.00	$ 3,906.48	$ 3,906.48
		TOTAL ADMINISTRATION		5,500.00	3,906.48	3,906.48
Agriculture						
	2008	WIC Program	10.557	994,446.00	1,210,283.16	1,210,283.16
	2008	WIC	10.557		215,527.61	215,527.61
	2007	WIC Program	10.557	759,050.00	42,385.05	42,385.05
	2006	WIC	10.557		3,626.30	3,626.30
		WIC Total		1,753,496.00	1,471,822.12	1,471,822.12
	2008	Congregate	10.570	418,340.00	459,811.77	4,103,000.97
	2007	Meals on Wheels	10.570	141,201.00	77,918.10	330,870.87
	2006	Meals on Wheels	10.570	26,080.00	999.99	999.99
		Meals on Wheels Total		167,281.00	78,918.09	331,870.86
	2008	Child Care Food Program	10.558		27,358.45	27,358.45
	2008	Child Care Food Program	10.558	618,549.72	485,193.21	485,193.21
	2007	Child and Adult Food Program	10.558		111,325.70	2,561,395.50
		Child Care Food Program Total		618,549.72	623,877.36	3,073,947.16
		TOTAL AGRICULTURE		2,957,666.72	2,634,429.34	8,980,641.11
Engineering						
	2006	NWK ROW MGT Assess and Priority			180,000.00	180,000.00
		TOTAL ENGINEERING		-	180,000.00	180,000.00

CITY OF NEWARK
COUNTY OF ESSEX

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008

Schedule A
Sheet #2

Department or Division		Programs	Catalog Number	2008 Cash Received	2008 Program Expenditures	Total Expenditures
Health and Human Services						
	2007	Rental Rehabilitation Program		$	$ 14,066.10	$ 14,066.10
		Rental Rehabilitation Program Total		-	14,066.10	14,066.10
	2008	Homeless Health Care Project	93.151	1,014,225.58	29,948.30	6,853,501.93
	2007	Homeless Health Care Project	93.151	263,854.29	232,664.53	232,664.53
	2008	Homeless HRSA	93.151		1,326,192.23	1,326,192.23
	2008	Homeless Port Authority	93.151		265,680.13	265,680.13
	2007	Homeless Port Authority Program	93.151		1,019.64	1,019.64
	2008	Homeless SAMSHA	93.151		58,409.82	58,409.82
	2007	Homeless SAMSHA	93.151	222,418.96	265,164.72	265,164.72
	2006	Homeless SAMSHA	93.151		46,338.85	46,338.85
	2008	Homeless Service Enhancement	93.151	70,000.00	143,727.45	143,727.45
	2006	Homeless Service Enhancement	93.151		1,961.30	1,961.30
		Homeless Health Care Project Total		1,570,498.83	2,371,106.97	9,194,660.60
	2007	HIV Emergency Relief Formula Grant	93.915	7,421,085.98	7,176,289.09	75,139,303.83
	2008	HIV Emergency Relief Program	93.915	5,091,067.81	5,731,755.94	5,731,755.94
	2007	HIV Emergency Relief - Special Care	93.915	123,106.05	117,816.72	117,816.72
	2006	HIV Emergency Relief Program - Ryan White	93.915	595,819.15	66,662.50	66,662.50
	2006	HIV Emergency Relief Program - Ryan White	93.915	168,452.00	168,452.00	168,452.00
	2008	Ryan White Special Care Clinic	93.915	122,033.31	135,439.76	135,439.76
	2008	Minority AID Initiative for Ryan White	93.915	15,549.96	1,183,147.96	1,183,147.96
		HIV Emergency Relief Formula Grant Total		13,537,114.26	14,579,563.97	82,542,578.71
	2006	Metropolitan MED Response Response SYS	97.071		210,655.97	210,655.97
	2005	Metropolitan MED Response Response SYS	97.071		25,092.59	25,092.59
	2008	Metropolitan MED Response Response	97.071		45,305.83	45,305.83
		Metropolitan MED Response Response Total		-	281,054.39	281,054.39

CITY OF NEWARK
COUNTY OF ESSEX

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008

Schedule A
Sheet #3

Department or Division		Programs	Catalog Number	2008 Cash Received	2008 Program Expenditures	Total Expenditures
Health and Human Services						
	2004	Infant Mortality Reduction Program	93.926	$ 39,893.00	$	$ 142,245.06
	2007	Black Infant Mortality Reduction	93.926	28,398.00		
		Infant Mortality Reduction Total		68,291.00	-	142,245.06
	2008	Immunization	93.268	113,299.00	400,822.91	400,822.91
	2007	Immunization	93.268	500,232.00	160,699.62	601,295.13
	2006	Immunization	93.268		3,048.81	605,540.16
	2005	Immunization	93.268		23,716.70	594,439.78
		Immunization Total		613,531.00	588,288.04	2,202,097.98
		TOTAL HEALTH AND HUMAN SERVICES		15,789,435.09	17,834,079.47	94,376,702.84
Labor						
	2008	Comprehensive Fatherhood WIB 2007			27,079.32	27,079.32
		Comprehensive Fatherhood WIB 2007 Total		-	27,079.32	27,079.32
	2008	WIA Adult	17.258		506,636.54	7,413,278.01
	2008	WIA Adult	17.258		351,851.90	351,851.90
	2008	WIA Dislocated Worker	17.260		213,445.51	3,215,875.64
	2007	WIA Adult	17.258		1,215,400.36	1,215,400.36
	2007	WIA YOUTH	17.259		276,864.36	6,487,905.34
	2007	WIA Dislocated Worker	17.260		495,938.82	495,938.82
	2006	WIA FY 2006 Audit Admin.			165,145.25	165,145.25
	2006	WIA Youth Program Summer	17.259		326,994.10	326,994.10
	2006	WIA Dislocated Worker	17.260		75,900.65	75,900.65
	2005	WIA FY 05	17.259		709.72	1,175,210.07
		WIA Total		-	3,628,887.21	20,923,500.14
	2007	Disability Program Monitor			24,441.64	24,441.64
		Disability Program Monitor Total		-	24,441.64	24,441.64
		TOTAL LABOR		-	3,680,408.17	20,975,021.10

CITY OF NEWARK
COUNTY OF ESSEX

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008

Schedule A
Sheet #4

Department or Division		Programs	Catalog Number	2008 Cash Received	2008 Program Expenditures	Total Expenditures
Housing and Urban Development						
	2007	Childhood Lead Poison Prevention	93.197	$	$ 5,964.05	$ 5,964.05
	2007	Childhood Lead Poison Prevention	93.197	743,013.00	532,645.97	532,645.97
	2008	Childhood Lead Poisoning	93.197	35,402.00	35,863.85	35,863.85
	2007	Childhood Lead Poisoning	93.197		213,852.18	213,852.18
	2006	Childhood Lead Poisoning	93.197		22,562.46	22,562.46
		Childhood Lead Poisoning Total		778,415.00	810,888.51	810,888.51
	2008	Lead Hazard Reduction Program	14.900	252,437.00	660,087.23	660,087.23
	2004	Lead Hazard Control Program	14.900	1,276,970.00	1,055,708.87	3,673,841.47
		Lead Hazard Control Program Total		1,529,407.00	1,715,796.10	4,333,928.70
	2008	Housing Opportunities for People with Aids	14.241	36,774.69	12,630.21	25,805,650.24
	2007	Housing Opportunities for People with Aids	14.241	2,066,553.21	1,930,384.80	1,930,384.80
	2007	Housing Opportunities for People with Aids	14.241	2,608,662.01	2,828,352.10	2,828,352.10
		Housing Opportunities for People with Aids Total		4,711,989.91	4,771,367.11	30,564,387.14
	2008	Community Development Block Grant	14.218		8,494,966.14	429,479,197.17
	2007	American Dream Down Payment Initiative	14.239	50,000.00	41,831.98	41,831.98
	2006	American Dream Down Payment Initiative	14.239	3,726.00	(4,274.00)	(4,274.00)
	2006	American Dream Down Payment Initiative	14.239		1,084.00	1,084.00
	2005	American Dream Down Payment Initiative	14.239	10,651.75		
	2006	American Dream Down Payment Initiative	14.239	10,000.00	(10,000.00)	638,992.16
		American Dream Down Payment Initiative Total		74,377.75	28,641.98	677,634.14
	2007	ESG	14.231	455.33	7,748.74	7,748.74
	2007	Emergency Shelter Grant	14.231	106,998.00	212,513.00	1,687,247.97
		Emergency Shelter Grant Total		107,453.33	220,261.74	1,694,996.71

CITY OF NEWARK
COUNTY OF ESSEX

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008

Schedule A
Sheet #5

Department or Division		Programs	Catalog Number	2008 Cash Received	2008 Program Expenditures	Total Expenditures
Housing and Urban Development						
	2007	Home Investment Partnership	14.239	$ 328,697.04	$	$ 24,138,663.31
	2008	Home Investment	14.239	43,337.39	7,464.90	7,464.90
	2007	Home	14.239	2,041,678.55	2,001,619.65	2,001,619.65
	2007	Home Investment Partnership	14.239		347,782.17	347,782.17
	2006	Home Investment Partnership ACT Program	14.239	1,068,667.98	1,056,328.84	1,056,328.84
	2005	Home Investment Partnership ACT	14.239	478,984.52	530,359.72	530,359.72
	2004	Home Investment Partnership Plan	14.239	553,717.39	520,965.72	520,965.72
	2002	Home Investment Partnership ACT	14.239	273,035.99	295,755.97	295,755.97
	2001	Home Program	14.239	92,623.09	97,978.70	97,978.70
	2000	Home Investment Part. Acct. Program	14.239	137,822.65	154,874.71	154,874.71
	1999	Home Investment Partnership	14.239	24,966.30	17,303.25	17,303.25
		Home Investment Partnership Total		5,043,530.90	5,030,433.63	29,169,096.94
		TOTAL HOUSING AND URBAN DEVELOPMENT		12,245,173.89	21,072,355.21	496,730,129.31
Justice						
	2005	COPS Universal Hiring Program	16.710	1,516,119.77	301,056.85	5,195,692.06
	2007	Justice Assistance Program	16.732	232,826.00	129,533.75	1,080,758.45
	2005	Justice Assistance Program	16.732		28,259.19	
		Justice Assistance Program Total		232,826.00	157,792.94	1,080,758.45
	2006	Law Enforcement Technology Grant	16.592	98,368.85	21,046.45	98,368.85
		TOTAL JUSTICE		1,847,314.62	479,896.24	6,374,819.36
Department of Homeland Security						
	2007	Cease Fire Enhancement Project			316,317.46	316,317.46
		TOTAL DEPARTMENT OF HOMELAND SECURITY		-	316,317.46	316,317.46

CITY OF NEWARK
COUNTY OF ESSEX

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008

Schedule A
Sheet #6

Department or Division		Programs	Catalog Number	2008 Cash Received	2008 Program Expenditures	Total Expenditures
Law and Public Safety						
	2007	Urban Areas Security Initiative	97.008	$ 248,355.00	$ 710,879.17	$ 710,879.17
	2008	Urban Areas Security Initiative	97.008		62,773.98	62,773.98
	2004	Urban Areas Security Initiative	97.008		(11,609.44)	(11,609.44)
		TOTAL LAW AND PUBLIC SAFETY		248,355.00	762,043.71	762,043.71
		Total Expenditures of Federal Awards		$ 33,093,445.32	$ 46,963,436.08	$ 628,699,581.37

The accompanying notes are an integral part of this schedule.

CITY OF NEWARK
COUNTY OF ESSEX, NEW JERSEY
SUMMARY SCHEDULE OF PRIOR YEARS AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2008

Section IV - Schedule of Prior Years Audit Findings

Federal Awards

Home Investment Partnership (CFDA 14.239):

Finding #SA-2007-02:

Matching:

Condition:

The matching reports and running logs were not maintained as required by *HOME Match Report* (HUD-40102A) 24 CFR Sections 92.218 through 92.220, 92.222, and 92.508. We were therefore unable to determine whether the 25 percent matching contribution was provided.

Recommendation:

That matching reports and running logs be maintained as required by *HOME Match Report* (HUD-40107-A) (24 CFR Sections 92.218 through 92.220, 92.222, and 92.508).

Status:

Unchanged.

Section IV - Schedule of Prior Years Audit Findings (Continued)

Federal Awards (Continued)

Home Investment Partnership (CFDA 14.239): (Continued)

Special Tests and Provisions:

Finding #SA-2007-03:

Condition:

As part of our examination, we reviewed project files for the year ended December 31, 2007. We were not provided with any performance reports for two (2) of the projects.

Recommendation:

That performance reports be filed and maintained as required by HUD 60002 (24 CFR Sections 135.3(a) and 135.90).

Status:

Resolved.

Section IV - Schedule of Prior Years Audit Findings (Continued)

Federal Awards (Continued)

Community Development Block Grant:

Finding #SA-2007-04 and SA-2006-3:

Condition:

The City did not perform fiscal monitoring on several subgrantees as required under the terms of the grant agreement and compliance supplement.

Recommendation:

That the City document all periodic fiscal and programmatic monitoring of subrecipients.

Status:

Unchanged.

Section IV - Schedule of Prior Years Audit Findings (Continued)

Federal Awards (Continued)

Community Development Block Grant (CFDA 14.218): (Continued)

Finding #SA-2007-05 and SA-2006-05:

Program Income:

Condition:

We were unable to determine the amount of program income received.

Recommendation:

That management establish policies and procedures to properly record and apply program income.

Status:

Resolved.

Section IV - Schedule of Prior Years Audit Findings (Continued)

Federal Awards (Continued)

Lead Hazard Control:

Finding #SA-2007-06:

Allowed Services:

Condition:

We were unable to verify that an annual review was performed at two properties.

Recommendation:

That annual reviews be performed and documented.

Status:

Unresolved.

SAMUEL KLEIN AND COMPANY
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INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members
of the Municipal Council
City of Newark
City Hall
Newark, New Jersey 07102

We have audited the accompanying statutory basis financial statements of the various funds of the

CITY OF NEWARK
COUNTY OF ESSEX

as of and for the year ended December 31, 2008 as listed in the foregoing table of contents and for the year ended December 31, 2007. These statutory basis financial statements are the responsibility of the management of the City of Newark, County of Essex. Our responsibility is to express an opinion 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; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

These statutory basis financial statements have been prepared in conformity with accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. These practices differ in certain respects, which in some instances may be material, from generally accepted accounting principles applicable to local government units. The more significant of these practices are described in Note 1 to the financial statements.

The statutory basis financial statements referred to above do not include the financial activities of the Public Assistance Trust Fund nor the Capital Fixed Assets, which should be included in order to conform with accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. The amounts that should be recorded in the Public Assistance Trust Fund and the Capital Fixed Assets are not known.

In our opinion, because of the City's policy to prepare its financial statements on the basis of accounting discussed in the third paragraph of this report, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Newark, as of December 31, 2008 and 2007 or the results of its operations for the years then ended.

However, in our opinion, except for the effect on the financial statements of the omission of the Public Assistance Trust Fund and the Capital Fixed Assets, the statutory basis financial statements referred to above present fairly, in all material respects, the financial position of the City of Newark in the County of Essex, as of December 31, 2008 and December 31, 2007, and the results of operations of such funds for the years then ended, in accordance with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and described in Note 1 to the financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated November 18, 2009 on our consideration of the City of Newark's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the statutory basis financial statements that collectively comprise the City of Newark's basic financial statements. The accompanying supplemental schedules presented in the "Supplementary" sections are not required parts of the basic financial statements and are presented for purposes of additional analysis as required by New Jersey State Division of Local Government Services. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Samuel Klein and Company

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Joseph J. Faccone

JOSEPH J. FACCONE, RMA, PA

Newark, New Jersey
November 18, 2009

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH FEDERAL OMB CIRCULAR A-133 AND STATE OF NEW JERSEY OMB CIRCULAR 04-04

The Honorable Mayor and Members of the Municipal Council
City of Newark
City Hall
Newark, New Jersey 07102

Compliance

We have audited the compliance of the City of Newark, in the County of Essex, State of New Jersey, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement,* and the *New Jersey State Aid/Grant Compliance Supplement* that are applicable to each of its major federal and state programs for the year ended December 31, 2008. The City of Newark's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the City of Newark's management. Our responsibility is to express an opinion on the City of Newark's compliance based on our audit.

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 Division of Local Government Services, Department of Community Affairs, State of New Jersey; OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations;* and State of New Jersey OMB's Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid.* Those standards, Federal OMB Circular A-133 and State of New Jersey OMB Circular 04-04, 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 or state program occurred. An audit includes examining, on a test basis, evidence about the City of Newark'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. Our audit does not provide a legal determination of the City of Newark's compliance with those requirements.

In our opinion, the City of Newark, in the County of Essex, State of New Jersey, complied in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with Federal OMB Circular A-133 and State of New Jersey OMB Circular 04-04 which are described in the accompanying schedule of findings and questioned costs as items SA-2008-01 to SA-2008-08.

Internal Control Over Compliance

The management of the City of Newark is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City of Newark's internal control over compliance with the requirements that could have a direct and material effect on each major program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 City of Newark's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We did not consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the City of Newark as of and for the year ended December 31, 2008 and have issued our report thereon dated February 19, 2010, which are presented in the preceding section of this report. Our report was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards of the City of Newark is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, the City of Newark, the Division of Local Government Services, Department of Community Affairs, State of New Jersey and other federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Samuel Klein and Company

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Newark, New Jersey
February 19, 2010

SAMUEL KLEIN AND COMPANY
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF STATUTORY BASIS FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Mayor and Members
of the Municipal Council
City of Newark
City Hall
Newark, New Jersey 07102

We have audited the statutory basis financial statements of the various funds of the City of Newark, County of Essex, as of and for the years ended December 31, 2008 and December 31, 2007, and have issued our report thereon dated November 18, 2009, which was qualified because of the omission of Capital Fixed Assets and as a result of the Municipality's policy to prepare its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with the modified accrual basis, with certain exceptions, and the budget laws of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Municipality's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Municipality's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph of this report and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Municipality's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Municipality's financial statements that is more than inconsequential will not be prevented or detected by the Municipality's internal control. We consider finding number 2008-3, 2008-04, 2008-06, 2008-09 and 2008-24 described in Part II of the accompanying "Report on Examination of Accounts" to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Municipality's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this report and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Municipality's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants 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 that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported and described in Part II of the accompanying "Report on Examination of Accounts".

This report is intended solely for the information and use of the Municipality's governing body and management, State and Federal awarding agencies and the Division of Local Government Services, Department of Community Affairs, State of New Jersey. It is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Samuel Klein and Company

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Newark, New Jersey
November 18, 2009

CITY OF NEWARK
COUNTY OF ESSEX, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2008

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Qualified	
Internal control over financial reporting:		
Material weakness(es) identified?	____ Yes	√ No
Significant deficiencies identified not considered to be material weaknesses?	√ Yes	____ None Reported
Noncompliance material to financial statements noted?	____ Yes	√ No

Federal Awards

Internal control over major federal programs:		
Material weakness(es) identified?	____ Yes	√ No
Significant deficiencies identified not considered to be material weaknesses?	√ Yes	____ None Reported
Type of auditor's report issued on compliance for major programs:	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	√ Yes	____ No

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
14.218	Community Development Block Grant
17.250	Workforce Investment Act
14.239	Home Investment Partnership
93.914	HIV Emergency Relief Formula Grant
14.241	Housing Opportunities for People with Aids
93.151	Homeless Health Care
14.900	Lead Hazard Control Program
93.918	Ryan White Program

Dollar threshold used to distinguish between Type A and Type B programs:	$1,498,903.09	
Auditee qualified as low-risk auditee?	____ Yes	√ No

CITY OF NEWARK
COUNTY OF ESSEX, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2008
(Continued)

Section I - Summary of Auditor's Results (Continued)

State Awards

Internal control over major state programs:

Material weakness(es) identified?	____ Yes	__√__ No
Significant deficiencies identified not considered to be material weaknesses?	____ Yes	__√__ None Reported
Type of auditor's report issued on compliance for major programs:	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with OMB Circular 04-04 and listed in Section III of the Schedule?	__√__ Yes	____ No

Identification of major state programs:

Account Number(s)	Name of State Program or Cluster
Funded by the City	Emergency Medical Services
100-022-8020-086-022960	Project Live/Home Investment Partnership
763-020-2830-004	NJ Urban Enterprise Zone Authority
	Sun-Up
	Wilson Avenue Reconstruction
	Various Street Resurfacing Projects
	WFNJ
	Remedial Inv. and Action - Nat Turner Project
	Restoration of St. Peters Park Project

Dollar threshold used to distinguish between Type A and Type B programs: $749,199.17

Auditee qualified as low-risk auditee? ____ Yes __√__ No

Section II - Financial Statement Audit - Reported Findings Under *Government Auditing Standards*

NONE

Section III - Federal Awards and State Financial Assistance Findings and Questioned Costs

Federal Awards

Internal Control:

Finding #SA-2008-01:

Condition:

The 2007 Single Audit Corrective Action Plan was not filed within sixty days of receipt of the 2007 audit as promulgated by OMB A-133 and New Jersey OMB 98-07 (as amended by New Jersey OMB 04-04).

Criteria:

A Corrective Action Plan is to be filed within 60 days of receipt of the Audit Report by the City.

Cause:

Management's failure to implement procedures to ensure that OMB A-133 and New Jersey OMB 04-04 regulations regarding submission of a Corrective Action Plan are met.

Effect:

Late submission of the Corrective Action Plan may result in punitive action by both the Federal Government and the State of New Jersey.

Recommendation:

That the 2007 Corrective Action Plan be prepared and submitted to the appropriate Federal and State Agencies.

Section III - Federal Awards and State Financial Assistance Findings and Questioned Costs (Continued)

Federal Awards (Continued)

Internal Control:

Finding #SA-2008-02:

Condition:

We found twelve (12) Projects that did not have any project numbers and fourteen (14) Projects that we were unable to determine whether they were State or Federal projects on the Receivable Activity Report for 2008. We therefore could not complete the Cash Received portion of our Schedule of Expenditure of State Financial Assistance and Schedule of Expenditures of Federal Awards for the year ending 2008.

Criteria:

Client should provide all necessary information needed to complete our Schedule of Expenditures of State Financial Assistance and Schedule of Expenditures of Federal Awards.

Cause:

Management failed to provide us with the needed information to complete our Schedule of Expenditures of State Financial Assistance and Schedule of Expenditures of Federal Awards.

Effect:

The Schedule of Expenditures of State Financial Assistance and Schedule of Expenditures of Federal Awards do not accurately reflect the amount of cash received during 2008.

Recommendation:

That all cash receipts be identified as to source and grant year.

Section III - Federal Awards and State Financial Assistance Findings and Questioned Costs (Continued)

Federal Awards (Continued)

Community Development Block Grant (CFDA 14.218):

Finding #SA-2008-03:

Special Tests and Provisions:

Condition:

We were unable to determine whether the grantee has developed and implemented a citizen participation plan and the obligating and expending of program funds only after HUD's approval of the Request for Release of Funds (RROF).

Criteria:

1. Citizen Participation

Prior to the submission to HUD for its annual grant, the grantee must certify to HUD that it has met the citizen participation requirements in 24 CFR Sections 91, 570.301 and 570.431, as applicable.

2. Required Certifications and HUD Approvals

CDBG funds (and local funds to be repaid with CDBG funds) cannot be obligated or expended before receipt of HUD's approval of a Request for Release of Funds (RROF) and environmental certification, except for exempt activities under 24 CFR Section 58.34 and categorically excluded activities under Section 58.35(b) (24 CFR Section 58.22).

Cause:

Failure of management to implement procedures and controls to ensure that Citizen Participation Plans and Request for Release of Funds are maintained

Effect:

Failure to maintain proper documentation may result in a withholding of grant funds.

Recommendation:

That Citizen Participation Plans and Request for Release of Funds are maintained.

Section III - Federal Awards and State Financial Assistance Findings and Questioned Costs (Continued)

Federal Awards (Continued)

Community Development Block Grant (CFDA 14.218): (Continued)

Finding #SA-2008-04:

Subrecipient Monitoring:

Condition:

Fiscal monitoring was not performed for fifteen (15) subrecipients examined and the programmatic monitoring was not performed for fourteen (14) of the subrecipients.

Criteria:

Monitoring the subrecipient's use of Federal Awards through reporting, site visits, regular contact or other means provides reasonable assurance that the subrecipient administers Federal Awards in compliance with laws, regulations and the provision of contracts or grant agreements and that performance goals are achieved.

Cause:

Failure of management to implement procedures and controls to ensure fiscal and programmatic monitoring is performed for all subrecipients.

Effect:

The City, as a pass-through entity, is unable to determine subrecipient compliance with laws, regulations, and the provision of contracts or grant agreements.

Recommendation:

That the City should implement procedures and controls regarding its in-house monitoring to ensure fiscal and programmatic monitoring is performed for all subrecipients.

Section III - Federal Awards and State Financial Assistance Findings and Questioned Costs (Continued)

Federal Awards (Continued)

Community Development Block Grant (CFDA 14.218): (Continued)

Finding #SA-2008-05:

Subrecipient Monitoring:

Condition:

Monthly Site Monitoring reports were not provided for four (4) subrecipients examined and nine (9) of the subrecipients were missing one or more of the monthly reports.

Criteria:

Monitoring the subrecipient's use of Federal Awards through reporting, site visits, regular contact or other means provides reasonable assurance that the subrecipient administers Federal Awards in compliance with laws, regulations and the provision of contracts or grant agreements and that performance goals are achieved.

Cause:

Failure of management to implement procedures and controls to ensure Monthly Site Monitoring is performed for all subrecipients.

Effect:

The City, as a pass-through entity, is unable to determine subrecipient compliance with laws, regulations, and the provision of contracts or grant agreements.

Recommendation:

That the City should implement procedures and controls regarding its in-house monitoring to ensure Monthly Site Monitoring is performed for all subrecipients.

Section III - Federal Awards and State Financial Assistance Findings and Questioned Costs (Continued)

Federal Awards (Continued)

Community Development Block Grant (CFDA 14.218): (Continued)

Finding #SA-2008-06:

Subrecipient Monitoring:

Condition:

We were not provided with one (1) subrecipient's audit report and twenty (20) of the subrecipients' audit reports provided were dated prior to 2007.

Criteria:

Monitoring the subrecipient's use of Federal Awards through reporting, site visits, regular contact or other means provides reasonable assurance that the subrecipient administers Federal Awards in compliance with laws, regulations and the provision of contracts or grant agreements and that performance goals are achieved.

Cause:

Failure of management to implement procedures and controls to ensure the most recent audit reports are available for review for all subrecipients.

Effect:

The City, as a pass-through entity, is unable to determine subrecipient compliance with laws, regulations, and the provision of contracts or grant agreements.

Recommendation:

That the City should implement procedures and controls regarding its in-house monitoring to ensure the most recent audit reports are maintained and available for each subrecipient.

Section III - Federal Awards and State Financial Assistance Findings and Questioned Costs (Continued)

Federal Awards (Continued)

Community Development Block Grant (CFDA 14.218): (Continued)

Finding #SA-2008-07:

Subrecipient Monitoring:

Condition:

We were not provided with eighteen (18) subrecipients' files. We were therefore unable to perform any audit testing on compliance.

Criteria:

Monitoring the subrecipients' use of Federal Awards through reporting, site visits, regular contact or other means provides reasonable assurance that the subrecipient administers Federal Awards in compliance with laws, regulations and the provision of contracts or grant agreements and that performance goals are achieved.

Cause:

Failure of management to provide the necessary information to perform any audit testing of compliance.

Effect:

The City, as a pass-through entity, is unable to determine subrecipient compliance with laws, regulations, and the provision of contracts or grant agreements.

Recommendation:

That the City should implement procedures and controls to ensure that documents are maintained and available for review for each subrecipient.

Section III - Federal Awards and State Financial Assistance Findings and Questioned Costs (Continued)

Federal Awards (Continued)

Lead Hazard:

Finding #SA-2008-08:

Condition:

We were not provided with the CFDA number for this program at the time of the audit. We therefore were unable to perform any audit test since we were unable to determine the applicable compliance requirements.

Criteria:

The CFDA numbers for all grants are to be provided.

Cause:

Management failed to provide us with the CFDA number.

Effect:

We were unable to determine which audit procedures to perform and compliance requirements to check.

Recommendation:

That management provide the applicable CFDA numbers for all requested grants.

CITY OF NEWARK

CORRECTIVE ACTION PLAN

2008 SINGLE AUDIT

Recommendation #SA-2008-01 (Page 18)

That the 2007 Corrective Action Program be prepared and submitted to the appropriate Federal and State agencies.

Corrective Action and Explanation:

The City of Newark Finance Department will comply with the auditor's recommendation in accordance with OMB Circular A-133 regarding Corrective Action Program procedures.

Implementation Date:

10/31/11

Recommendation #SA-2008-02 (Page 19)

That all cash receipts be identified as to source and grant year.

Corrective Action and Explanation:

The City of Newark Finance Department will comply with the auditor's recommendation and establish accounting internal controls over cash receipts for the grants.

Implementation Date:

9/30/11

Recommendation #SA-2008-03 (Page 20)

That Citizen Participation Plans and Request for Release of Funds are maintained.

Corrective Action and Explanation:

The City of Newark will comply with the auditor's recommendation and ensure the above documentation are maintained within the appropriate department(s) and made available to the auditors.

Implementation Date:

10/31/11

Recommendation #SA-2008-04 (Page 21)

That the City should implement procedures and controls regarding its in-house monitoring to ensure fiscal and programmatic monitoring is performed for all subrecipients.

Corrective Action and Explanation:

The City of Newark will the procedures currently in place within various departments responsible for documenting all periodic fiscal and programmatic monitoring of subrecipients and take appropriate action to ensure the activities are documented.

Implementation Date:

11/30/11

Recommendation #SA-2008-05 (Page 22)

That the City should implement procedures and controls regarding its in-house monitoring to ensure Monthly Site Monitoring is performed for all subrecipients.

Corrective Action and Explanation:
The City of Newark will comply with the auditor's recommendation.

Implementation Date:

11/30/11

Recommendation #SA-2008-06 (Page 23)

That the City should implement procedures and controls regarding its in-house monitoring to ensure the most recent audit reports are maintained and available for each subrecipients.

Corrective Action and Explanation:

The City will review the procedures currently in place within various departments responsible for obtaining / maintaining audit reports and make certain that administrative controls are place to resolve this finding.

Implementation Date:

11/30/11

Recommendation #-SA-2008-07 (Page 24)

That the City should implement procedures and controls to ensure that documents are maintained and available for review for each subrecipient.

Corrective Action and Explanation:

The City of Newark will comply with the auditor's recommendation and establish administrative procedures and controls to make certain that all subrecipient files are maintained and made available to the external auditors.

Implementation Date:

11/30/11

Recommendation #-SA-2008-08 (Page 25)

That management provides the applicable CFDA numbers for all requested grants.

Corrective Action and Explanation:

The City of Newark will comply with the auditor's recommendation and establish administrative procedures and controls to make certain that all applicable CFDA numbers are available for the auditors.

Implementation Date:

12/30/10