

**CITY OF CAMDEN
SCHOOL DISTRICT
CAMDEN, NEW JERSEY**



**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2015**

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INTRODUCTORY SECTION



January 30, 2016

Members of the Advisory Board of Education
Camden School District
County of Camden, New Jersey

Dear Advisory Board Members:

The comprehensive annual financial report of the City of Camden School District for the year ended June 30, 2015, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the Advisory Board of Education. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The comprehensive annual financial report is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter, the District's organizational chart and a list of principal officials. The financial section includes the basic financial statements and schedules, management's discussion and analysis as well as the auditor's report thereon. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133 Revised, "Audits of States, Local Governments, and Non-Profit Organizations" and the State OMB Circular 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." Information related to this single audit, including the auditor's report on the internal control structure and compliance with applicable laws and regulations and findings and recommendations, are included in the single audit section of this report.

1. REPORTING ENTITY AND ITS SERVICES:

The City of Camden School District is an independent reporting entity within the criteria adopted by the GASB as established by NCGA Statement No. 3. All funds of the District are included in this report. The City of Camden Board of Education and all its schools constitute the District's reporting entity.

The District provides a full range of educational services appropriate to grade levels Pre-school through Grade 12. These include regular, vocational as well as special education for handicapped students. The District completed the 2014-2015 year with an average daily enrollment of 11,253 students, which is 3.74% students below the previous year's average daily enrollment. The following details the changes in the student enrollment of the District over the last five years.



Year	Average Daily Student Enrollment	Percent Change %
2014-15	11,253	-3.74%
2013-14	11,690	-2.50%
2012-13	11,990	-4.23%
2011-12	12,520	0.10%
2010-11	12,507	-2.76%
2009-10	12,862	2.68%
2008-09	12,526	-3.40%

2. CCSD MISSION AND VISION STATEMENT:

Mission: To ensure that all of Camden’s students have access to an excellent school.

Vision: Our nation will know Camden, New Jersey as a thriving city of world-class public education.

3. CCSD THEORY OF CHANGE & CORE VALUES:

We believe that *all* students can achieve and that great schools change lives, educators should operate schools, families should choose amongst these schools, and the School District should regulate this system of schools.

In order to support this work, CCSD staff operate and make decisions in alignment with 5 core values:

- *Equity for All Students:* We make decisions and implement policies that honor all students’ needs and empower our students and their families. We believe in equality of opportunity—all students deserve a fair shot.
- *Respect and Humility:* We serve our community by recognizing the strengths, experiences, and perspectives of others. We humbly recognize our own limitations and incorporate lessons we gain from our reflective practice.
- *Evidence-based:* We use evidence to inform decisions and to ensure that we are accountable to our students and families.
- *Communication & Collaboration:* We communicate openly and work collaboratively, recognizing that getting to the best possible decisions requires input from others. Honest communications build trust and establish a community that assumes best intentions.
- *Solutions-oriented:* With respect for the complexity of this work and the history that precedes us, we focus on persistence, resourcefulness, and inclusiveness to drive toward solutions.



4. 2015-2016 ORGANIZATIONAL PRIORITIES AND GOALS:

During late 2015 CCSD's Senior Leadership Cabinet convened to determine Organizational Priorities and Goals for the upcoming 2015-2016 school year. These goals are as follows:

1. Advance school improvement strategies

- Strategically utilize staff evaluation tools through better coordination with School Support, Talent, and Finance & Operations
- Effectively introduce a new curriculum in math and literacy for K-12
- Provide differentiated coaching support to school leaders
- Develop better aligned opportunities to increase college and career readiness, especially in career and technical education
- Develop a method for systematizing future portfolio actions

2. Develop an equity agenda

- Create a common enrollment system that levels the playing field in accessing Camden public schools
- Release an updated Code of Conduct that emphasizes restorative justice and helps ensure schools are safe places where students feel welcome
- Pilot a program using a trauma-informed care approach to improve our work with our most vulnerable students and families

3. Transition to an organization that actively pushes resources to schools and students

- Implement tight financial controls to reduce wasteful spending
- Align spending to District priorities
- Develop a plan to transition to a variable cost organization

4. Develop positive culture and increased capacity

- Improve the efficacy of the Staff Development Cycle
- Invest colleagues in organization-wide core values
- Modernize our physical workspace so our environment supports our work
- Continually monitor progress toward the aforementioned priorities and goals

These goals and priorities drive the work happening in the CCSD Central Office, and are reflected in the public strategic plan: The Camden Commitment.

5. THE CAMDEN COMMITMENT

The Camden Commitment, initially released in January 2014, outlined the Camden City School District's top priorities for dramatically improving our schools. Thanks to the hard work of students, educators, families, and community members, we made real progress.



- Teachers received regular feedback to strengthen their instruction, and school leaders received more coaching, including during the summer;
- More students enrolled in pre-school than ever before, giving them a strong start to their education;
- Our high school graduation rate rose six points;
- The Safe Corridors program returned, and students, staff, and families all reported feeling safer;
- A parent coordinator was added to every school, and parent centers were created throughout the city;
- Three schools led by high-achieving non-profit organizations began to serve Camden students;
- Renaissance schools and the state each partnered with the School District to plan significant renovations
- for five schools; and, among many other steps forward,
- School Information Cards were created through community feedback and then released for the first time.

Full text of the Camden Commitment and all of our progress reports are available at:

www.camden.k12.nj.us/camdencommitment

6. The Camden Commitment—Phase II:

The results from the first year of School Information Cards confirmed what we already know—we have a lot of work to do to ensure that all of our students attend excellent schools. In 2014-15, the majority of our students—nearly 70 percent—attended schools in the lowest two categories of performance, and nearly half of our students—44 percent—attended schools in the lowest category. Only 14 percent of students attended schools that were in the second-highest category, and no students attended schools that were in the highest category.

During summer 2015 we surveyed over 500 Camden students, parents, educators, and residents, and hosted five community meetings to learn how we can continue to improve our schools. From that feedback, we've developed Phase II of the Camden Commitment, a follow-up to the original strategic plan. Within Phase II outlined new ideas and programs to meet the 5 promises we outlined in the original plan.

Promise 1: Safe Students, Safe Schools

Goal: Increase the number of students who feel safe in and around their school by at least 10 percent.

What we'll do:

- Create more positive classroom environments, beginning in the earliest grades
- Reduce out-of-school suspensions and ensure that they are used only for the most severe discipline cases
- Partner with community groups, the City, and the Camden County Police Department to prevent gang violence



Promise 2: 21st Century School Buildings

Goal: Twice as many students will attend school in a building that has been constructed or significantly renovated since 2000.

What we'll do:

- Reduce response time to schools for support with technology
- Partner with renaissance schools and the New Jersey Schools Development Authority to significantly renovate District buildings most in need of improvement
- Ensure renaissance school partners complete construction on the two state-of-the-art planned neighborhood schools in Whitman Park and Cramer Hill that will include green space, science labs, and athletic facilities

Promise 3: Excellent Schools

Goal: More than twice as many students will attend high-achieving schools.

What we'll do:

- Support teachers with weekly coaching, including training on data-driven instruction and on how to best advance learners with different needs
- Partner with successful renaissance school organizations to expand the number of high-quality neighborhood schools
- Lead regular and differentiated coaching for school leaders throughout the calendar year
- Provide updated curriculum for science and social studies, including learning strategies for all types of learners
- Update the student grading policy to more accurately reflect students' readiness for the next grade
- Collaborate with all Camden public schools to offer more shared professional development opportunities for educators
- Increase the number of students completing vocational programs, and introduce new vocational pathways tied to fast-growing careers and local industries
- Launch a pilot based on a trauma-informed care approach to cut chronic absenteeism
- Increase and improve college and career advising and application supports for students

Promise 4: Parent Engagement

Goal: Increase the number of parents who say they have what they need to help their children succeed by at least 10 percent.

What we'll do:

- Create a new, family-friendly enrollment system that ensures all families have a fair way to access public schools



- Empower parents to access more information by asking questions and receiving updates from the District and their school via text message
- Relaunch the District’s website as a family-friendly resource with accurate and accessible information

Promise 5: Central Office Effectiveness

Goal: School community members will have a 90 percent satisfaction rate with the Central Office.

What we’ll do:

- Reduce costs at the Central Office so more resources go to schools
- Give preference to Camden businesses on purchase requests whenever possible
- Establish a welcoming environment where phone calls are answered promptly and all questions are addressed within two business days

The goal of the steps contained in Phase II of the Camden Commitment is to move Camden closer to becoming a system of schools where all students can get an excellent education. More to the point, by 2019-2020 Camden should reverse its current situation—instead of 14 percent of students attending a high-achieving school and 85 percent of students not, in five years 85 percent of students will attend a high-achieving school.

7. INTERNAL ACCOUNTING CONTROLS:

Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP).

The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

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

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



8. BUDGETARY CONTROLS:

In addition to internal accounting controls, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the voters of the municipality. Annual appropriated budgets are adopted for the general fund, the special revenue fund, and the debt service fund. Project-length budgets are approved for the capital improvements accounted for in the capital projects fund. The final budget amount as amended for the year is reflected in the financial section.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as assignments of fund balance at June 30, 2015. An on-line requisition system has been established to ensure accuracy of account numbers and prevent encumbrances in accounts with insufficient funds.

9. ACCOUNTING SYSTEM AND REPORTS:

The District's accounting records reflect accounting principles generally accepted in the United States of America, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds. These funds are explained in "Notes to the Financial Statements," Note 1.

10. FINANCIAL INFORMATION AT FISCAL YEAR END:

As demonstrated by the various statements and schedules included in the financial section of this report, the School District continues to meet its responsibility for sound financial management.

11. DEBT ADMINISTRATION:

As of June 30, 2014, the District paid off all outstanding debt. Currently, the School District has no new bonding for the 2014-2015 school year.

12. CASH MANAGEMENT:

The investment policy of the District is guided in large part by state statute as detailed in "Notes to the Financial Statements," Note 2. The District has adopted a cash management plan that requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey. The Governmental Unit Deposit Protection Act ("GUDPA") is a supplemental insurance program set forth by the New Jersey Legislature to protect the deposits of municipalities and local government agencies. The program is administered by the Commissioner of the New Jersey Department of Banking and Insurance. The law requires governmental units to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the Act.



13. RISK MANAGEMENT:

The Camden Board of Education carries various forms of insurance, included but not limited to general liability, automobile liability and comprehensive/collision, hazard and theft insurance on property and contents, and fidelity bonds.



14. OTHER INFORMATION:

A) Independent Audit - State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Bowman & Company, LLP, was selected by the Board of Education. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Single Audit Act of 1996 and the related OMB Circular A-133 revised and state OMB Circular 15-08. The auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditor's reports related specifically to the single audit are included in the single audit section of this report.

15. ACKNOWLEDGMENTS:

We would like to express our appreciation to the members of the City of Camden Advisory School Board for their concern in providing fiscal accountability to the citizens and taxpayers of the school district and thereby contributing their full support to the development and maintenance of our financial operation. The preparation of this report could not have been accomplished without the efficient and dedicated services of our financial and accounting staff.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "P. Rouhanifard", written over a faint, larger signature.

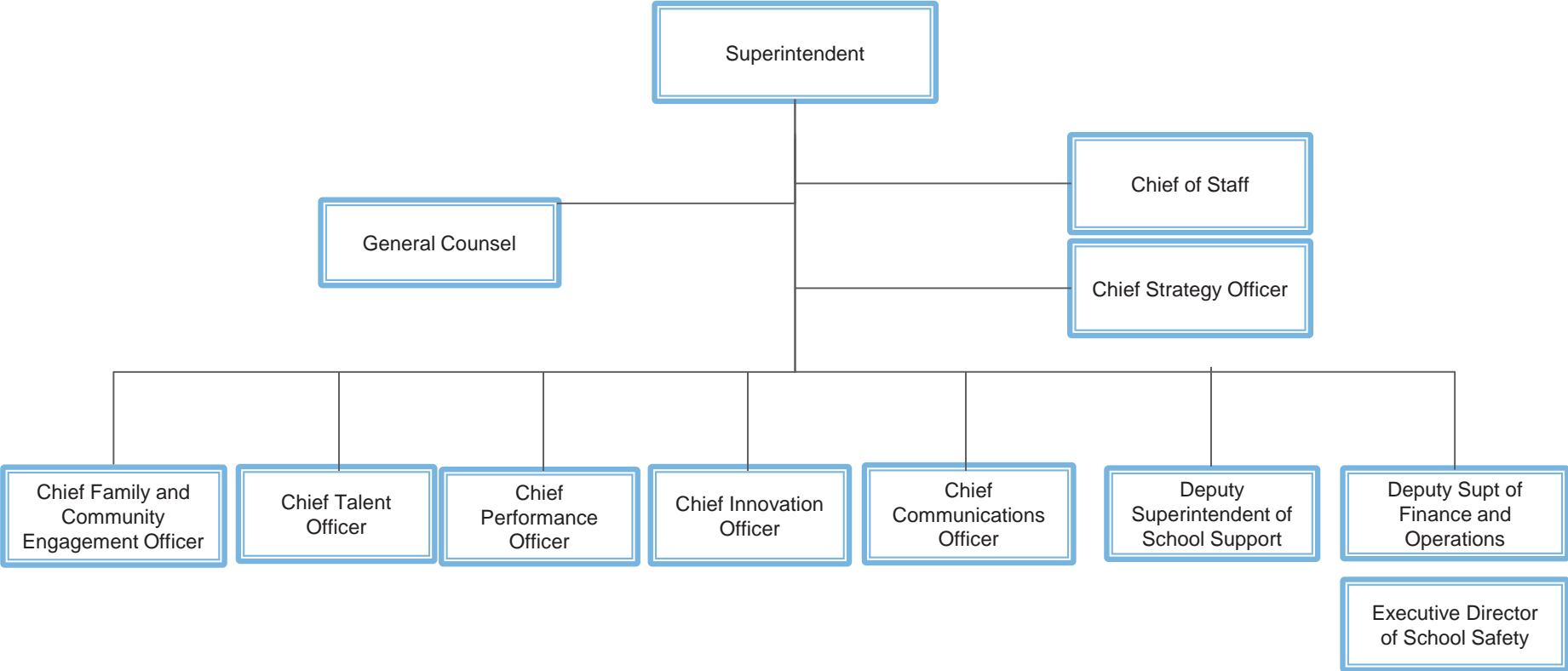
Paymond Rouhanifard
State District Superintendent of Schools

A handwritten signature in black ink, appearing to read "Regina Robinson", written over a faint, larger signature.

Regina Robinson
School Business Administrator/Board Secretary

Central Office Overview

Superintendent's Cabinet



Camden City School District

Camden, New Jersey

Roster of Officials

June 30, 2015

<u>Members of the Advisory Board</u>	<u>Term Expires</u>
Ms. Kathryn Blackshear (President)	2016
Mrs. Martha F. Wilson (Vice President)	2017
Mr. Jose M. Brito-Bueno	2016
Ms. Dorothy A. Burley	2016
Ms. Taisha E. Minier	2017
Mr. Wasim Muhammad	2017
Ms. Theresa D. Atwood	2018
Mrs. Felisha Reyes-Morton	2018
Mr. Joshua Cole	2018

Other Officials

Mr. Paymon Rouhanifard, State District Superintendent

Regina Robinson, School Business Administrator/ Board Secretary

Ms. Michelle Richardson, Custodian of School Monies/Treasurer

Mr. Lester Taylor, Board Solicitor

Camden City School District

Consultants and Advisors

Audit Firm

Bowman & Company LLP
601 White Horse Road
Voorhees, NJ 08043-2492

Solicitor

Florio, Perrucci, Steinhardt & Fader, LLC
218 Route 17 North, Suite 300
Rochelle Park, NJ 07662

Labor Attorney/Negotiator

Brown & Connery, LLP
360 Haddon Avenue
Westmont, NJ 08108

Official Depository

TD Bank
1701 Marlton Pike East
Cherry Hill, NJ 08003

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

The State District Superintendent and
Members of the Advisory Board of Education
City of Camden School District
Camden, New Jersey 08102

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Camden School District, in the County of Camden, State of New Jersey, as of and for the fiscal year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in compliance with audit requirements as prescribed by the Division of Administration and Finance, Department of Education, 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 from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Camden School District in the County of Camden, State of New Jersey, as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter*Adoption of New Accounting Principles*

As discussed in note 1 to the financial statements, during the fiscal year ended June 30, 2015, the School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. Our opinion is not modified with respect to this matter.

Prior Period Restatement

Because of the implementation of GASB Statements No. 68 and No. 71, net position as of June 30, 2014 on the statement of activities has been restated, as discussed in note 19 to the financial statements. Our opinion is not modified with respect to this matter.

Other Matters*Required Supplementary Information*

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Camden School District's basic financial statements. The introductory section, combining statements and related major fund supporting statements and schedules, and statistical section are presented for purposes of additional analysis, as required by the Division of Administration and Finance, Department of Education, State of New Jersey, and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, are also presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Matters (Cont'd)

Other Information (Cont'd)

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2016 on our consideration of the City of Camden School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Camden School District's internal control over financial reporting and compliance.

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Kirk N. Applegate

Kirk N. Applegate
Certified Public Accountant
Public School Accountant No. 20CS00223300

Voorhees, New Jersey
January 29, 2016

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

INDEPENDENT AUDITOR'S REPORT

The State District Superintendent and
Members of the Advisory Board of Education
City of Camden School District
Camden, New Jersey 08102

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial statement audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and in compliance with audit requirements as prescribed by the Division of Administration and Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Camden School District, in the County of Camden, State of New Jersey, as of and for the fiscal year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated January 29, 2016. Our report on the financial statements included an emphasis of matter paragraph describing the restatement of the prior period financial statements resulting from the adoption of new accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Camden School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Camden School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying *Schedule of Findings and Questioned Costs and Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance*, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School District's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying *Schedule of Findings and Questioned Costs and Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance* to be material weaknesses as findings no. 2015-001, 2015-003, 2015-004, 2015-005 and 2015-008.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying *Schedule of Findings and Questioned Costs and Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance* to be significant deficiencies as findings no. 2015-002, 2015-006, 2015-007, 2015-009, 2015-010 and 2015-011.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Camden School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the Division of Administration and Finance, Department of Education, State of New Jersey, and which are described in the accompanying *Schedule of Findings and Questioned Costs* and *Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance* as findings no.: 2015-001, 2015-002, 2015-003, 2015-004, 2015-005, 2015-007, 2015-008, 2015-009, 2015-11 and 2015-012.

The City of Camden School District's Response to Findings

The City of Camden School District's response to the findings identified in our audit is described in the accompanying *Schedule of Findings and Questioned Costs*. The School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and audit requirements as prescribed by the Division of Administration and Finance, Department of Education, State of New Jersey, and federal and state awarding agencies and pass-through entities, in considering the School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Kirk N. Applegate
Certified Public Accountant
Public School Accountant No. 20CS00223300

Voorhees, New Jersey
January 29, 2016

REQUIRED SUPPLEMENTARY INFORMATION
PART I

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
UNAUDITED**

The discussion and analysis of the City of Camden School District's financial performance provides an overall review of the School District's financial activities for the fiscal year ended June 30, 2015. The intent of this discussion and analysis is to look at the School District's financial performance as a whole; readers should also review the basic financial statements and notes to enhance their understanding of the School District's financial performance.

The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34 - Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments issued in June 1999.

Financial Highlights

Key financial highlights for 2015 are as follows:

- During the fiscal year ended June 30, 2015, the School District was required to implement Governmental Accounting Standard Board (GASB) Statement No. 68 – Accounting and Financial Reporting for Pensions and GASB Statement No. 71 - Pension Transition for Contributions Made Subsequent to the Measurement Date, see below discussion. In addition, the notes to the financial statements provide a more thorough discussion of the implementation of GASB 68 and the effects to the financial statements.
- In total, net position increased \$225,656.92 which represents a .10 percent increase from 2014, mainly attributable the results of fiscal year operations in the General Fund.
- General revenues accounted for \$302,572,347.67 in revenue or 74.18 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions and capital grants accounted for \$105,309,078.61 or 25.82 percent of total revenues of \$407,881,426.28.
- For governmental and business-type activities, cash and cash equivalents increased by \$2,965,874.52, receivables decreased by \$2,715,988.16, accounts payable increased \$4,477,003.96 and capital assets increased by \$4,559,058.56.
- The School District had \$406,952,148.36 in expenses; \$105,309,078.61 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$302,572,647.67 consisted primarily of federal and state aid.
- Among governmental funds, the General Fund had \$315,370,334.26 in revenues and \$319,011,760.87 in expenditures (excluding transfers). The General Fund's fund balance increased \$26,835.89 from 2014.

Using this Comprehensive Annual Financial Report (CAFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand City of Camden School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2015
UNAUDITED (CONTINUED)**

Using this Comprehensive Annual Financial Report (CAFR) (Continued)

The Statement of Net Position and Statement of Activities provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the School District's most significant funds with all other non-major funds presented in total in one column. In the case of the School District, the General Fund is by far the most significant fund.

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the large number of funds used by the School District to provide programs and activities, the view of the School District, as a whole looks at all financial transactions and ask the question, "How did we do financially during 2015?". The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, deferred outflows of resources, liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by most private-sector businesses. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the School District's net position and changes in net position. This change in net position is important because it tells the reader that, for the school district as a whole, the financial position of the School district have improved or diminished. The causes of this change may be the result of many factors, some financial and some not. Non-financial factors include the School District's property tax base, current laws in New Jersey restricting revenue growth, facility condition, required educational programs and other factors.

In the Statement of Net Position and the Statement of Activities, the School District is divided into two distinct kinds of activities:

- Governmental Activities - All of the School District's programs and services are reported here including instruction, support services, operation and maintenance of plant facilities, pupil transportation and extracurricular activities.
- Business-Type Activity - This service is provided on a charge for goods or services basis to recover all the expenses of the goods or services provided. The Food Service enterprise fund is reported as a business activity.

Reporting the School District's Most Significant Funds

Fund Financial Statements

Fund financial reports provide detailed information about the School District's funds. The School District uses many funds to account for a multitude of financial transactions. The School District's governmental funds are the General Fund, Special Revenue Fund and Capital Projects Fund.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2015
UNAUDITED (CONTINUED)**

Reporting the School District's Most Significant Funds (Continued)

Governmental Funds

The School District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in the future years. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School District's general government operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Enterprise Fund

The enterprise fund uses the same basis of accounting as business-type activities; therefore, these statements are essentially the same.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-wide and fund financial statements. The notes to the financial statements can be found after the "Fund Financial Statements" of this report.

The School District as a Whole

Recall that the Statement of Net Position provides the perspective of the School District as a whole. Net position may serve over time as a useful indicator of a government's financial position.

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2015
UNAUDITED (CONTINUED)**

The School District as a Whole (Continued)

Table 1 provides a summary of the School District's net position for 2015, in accordance with GASB Statement 34. Net position comparisons of fiscal year 2015 to fiscal year 2014 are presented as follows:

**Table 1
Net Position**

	2015	2014
Assets		
Current and Other Assets	\$ 46,919,986.65	\$ 46,609,944.30
Capital Assets	326,603,862.37	322,044,803.81
 Total Assets	 373,523,849.02	 368,654,748.11
Deferred Outflows of Resources Related to Pensions	6,766,806.00	-
Liabilities		
Long-Term Liabilities	95,042,029.01	5,164,968.25
Other Liabilities	39,383,512.62	29,304,562.39
 Total Liabilities	 134,425,541.63	 34,469,530.64
Deferred Inflows of Resources Related to Pensions	8,677,561.00	-
Net Position		
Net Investment in Capital Assets	325,349,176.45	320,041,191.53
Restricted	13,786,415.81	22,109,359.32
Unrestricted	(101,948,039.87)	(7,965,333.38)
 Total Net Position	 237,187,552.39	 334,185,217.47
Restatement: To Record Net Pension Liability and Pension Related Deferred Outflows of Resources per GASB 68	-	(97,223,322.00)
	\$ 237,187,552.39	\$ 236,961,895.47

The District's combined net position was \$237,187,552.39 on June 30, 2015. This was an increase of .10% from the prior year mainly attributable the results of fiscal year operations in the General Fund.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2015
UNAUDITED (CONTINUED)**

The School District as a Whole (Continued)

The following provides the impact of the School District's Net Position for the implementation of GASB 68.

	2015	2014
Effect of Pension Related Items for Implementation of GASB 68:		
Deferred Outflows Related to Pensions	\$ 6,766,806.00	
Less:		
Net Pension Liability	(91,503,767.00)	\$ (97,223,322.00)
Deferred Inflows Related to Pensions	(8,677,561.00)	
	\$ (93,414,522.00)	\$ (97,223,322.00)

Table 2 shows changes in net position for year 2015. The District has prepared financial statements in accordance with GASB Statement 34. Revenue and expense comparisons from year 2015 to year 2014 of government-wide data are as follows:

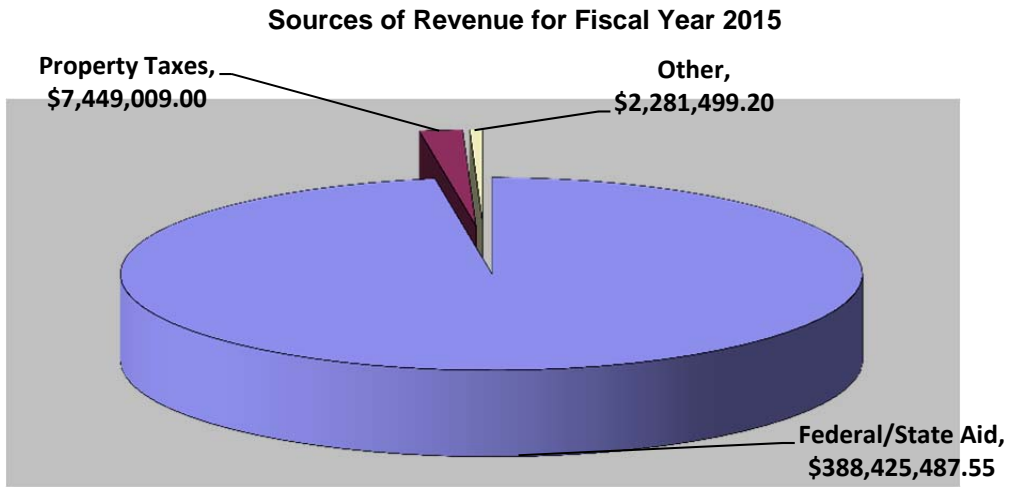
**Table 2
Changes in Net Position**

	2015	2014
Revenues		
Program Revenues:		
Charges for Services	\$ 611,063.09	\$ 1,120,386.52
Operating Grants and Contributions	104,128,806.77	78,641,994.22
Capital Grants and Contributions	569,208.75	884,676.34
General Revenues:		
Property Taxes	7,449,009.00	7,449,009.00
Grants and Entitlements	292,841,839.47	288,050,153.52
Other	2,281,499.20	2,372,107.46
Other	(703,621.00)	(10,167,037.90)
Total Revenues & Transfers	407,177,805.28	368,351,289.16
Program Expenses		
Instruction	98,989,041.81	121,062,881.21
Support Services:		
Tuition	18,559,119.33	16,755,428.87
Related Services - Pupils and Instructional Staff	51,824,447.15	53,403,538.29
School, General and Business Administration	18,632,136.24	24,112,374.94
Plant Operations and Maintenance	28,757,780.04	32,205,541.72
Pupil Transportation	11,659,844.30	10,191,420.83
Special Schools	27,712.40	31,389.81
Charter Schools	65,204,824.81	54,902,533.00
Unallocated Benefits	95,818,071.83	71,639,269.77
Unallocated Depreciation	8,179,633.61	9,743,468.54
Interest on Long-Term Debt	8,140.96	1,066.22
Food Service	9,291,395.88	9,108,108.66
Total Expenses	406,952,148.36	403,157,021.86
Increase (Decrease) in Net Position	\$ 225,656.92	\$ (34,805,732.70)

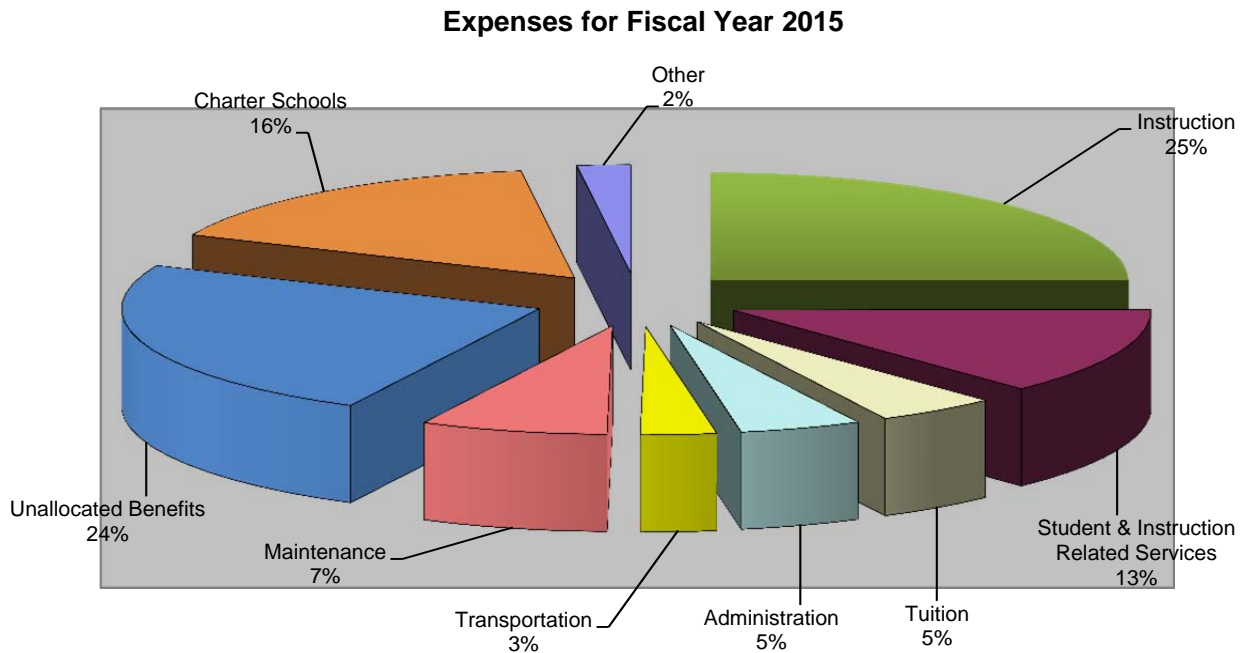
**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2015
UNAUDITED (CONTINUED)**

Governmental Activities

The District's total revenues were \$398,155,995.75 for the year ended June 30, 2015. Property taxes made up 1.87% percent of revenues for governmental activities for the School District for year 2015.



The total cost of all program and services was \$397,660,752.48. Instruction comprises 25 % percent of District expenses.



**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2015
UNAUDITED (CONTINUED)**

Governmental Activities

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows the total cost of services and the net cost of services. The net cost shows the financial burden that was placed on the District's taxpayers by each of these functions.

Table 3

	<u>Total Cost of Services 2015</u>	<u>Net Cost of Services 2015</u>	<u>Total Cost of Services 2014</u>	<u>Net Cost of Services 2014</u>
Instruction	\$ 98,989,041.81	\$ 83,396,389.37	\$ 121,062,881.21	\$ 102,328,125.41
Support Services:				
Tuition	18,559,119.33	18,559,119.33	16,755,428.87	16,755,428.87
Pupils and Instructional Staff	51,824,447.15	25,420,037.22	53,403,538.29	27,631,718.37
Administration	18,632,136.24	18,632,136.24	24,112,374.94	24,112,374.94
Plant Operations and Maintenance	28,757,780.04	28,757,780.04	32,205,541.72	32,205,541.72
Pupil Transportation	11,659,844.30	11,657,614.30	10,191,420.83	10,181,306.31
Special Schools	27,712.40	27,712.40	31,389.81	31,389.81
Charter Schools	65,204,824.81	65,204,824.81	54,902,533.00	54,902,533.00
Interest on Long-Term Debt	8,140.96	8,140.96	1,066.22	1,066.22
Other Unallocated	<u>103,997,705.44</u>	<u>50,413,349.73</u>	<u>81,382,738.31</u>	<u>54,313,666.75</u>
Total Expenses	<u>\$ 397,660,752.48</u>	<u>\$ 302,077,104.40</u>	<u>\$ 394,048,913.20</u>	<u>\$ 322,463,151.40</u>

Instruction expenses include activities directly dealing with the teaching of pupils and the interaction between teacher and student, including extracurricular activities.

Pupils and instructional staff include the activities involved with assisting staff with the content and process of teaching to students, including curriculum and staff development.

General administration, school administration, and business include expenses associated with administrative and financial supervision of the District.

Operation and maintenance of facilities involve keeping the school grounds, buildings, and equipment in an effective working condition.

Pupil transportation includes activities involved with the conveyance of students to and from school, as well as to and from school activities, as provided by State law.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2015
UNAUDITED (CONTINUED)**

Business-Type Activities

Revenues for the District's business-type activities (Food Service Program) were comprised of charges for services and federal and state reimbursements.

- Food service revenues exceeded expenses by \$434,034.65.
- Charges for food services represent \$447,302.92 of revenue. This represents amounts paid by patrons for daily food service.
- Food Service federal and state reimbursements for meals, including payments for free and reduced lunches, breakfasts and snack programs, adult and child care dinners and donated commodities were \$9,278,127.61.

The School District's Funds

All governmental funds (i.e., general fund, special revenue fund and capital projects fund presented in the fund-based statements) are accounted for using the modified accrual basis of accounting. Total revenues amounted to \$370,879,997.75 and expenditures were \$376,353,099.37. After adding other financing sources and uses, the net change in fund balance for the fiscal year was a decrease of \$6,176,722.62.

As demonstrated by the various statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management. The following schedules present a summary of the revenues of the governmental funds for the year ended June 30, 2015, and the amount and percentage of increases and decreases in relation to prior year revenues.

Revenue	Amount	Percent of Total	Increase (Decrease) from 2014	Percent of Increase (Decrease)
Local Sources	\$ 9,900,092.25	2.7%	\$ (375,764.58)	-3.7%
State Sources	339,903,827.76	91.6%	8,912,847.22	2.7%
Federal Sources	<u>21,076,077.40</u>	<u>5.7%</u>	<u>(7,114,117.01)</u>	<u>-25.2%</u>
Total	<u>\$ 370,879,997.41</u>	<u>100.0%</u>	<u>\$ 1,422,965.63</u>	<u>0.4%</u>

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2015
UNAUDITED (CONTINUED)**

The School District's Funds (Continued)

The following schedule represents a summary of general fund, special revenue fund and capital projects fund expenditures for the year ended June 30, 2015, and the percentage of increases and decreases in relation to prior year amounts.

Expenditures	Amount	Percent of Total	Increase (Decrease) from 2014	Percent of Increase (Decrease)
Current expense:				
Instruction	\$ 98,239,265.47	26.10%	\$ (22,023,198.75)	-18.31%
Support Services	197,621,926.21	52.51%	(10,638,398.73)	-5.11%
Capital Outlay	14,678,410.43	3.90%	(4,668,566.91)	-24.13%
Debt Service	580,960.05	0.15%	580,960.05	100.00%
Special and Charter Schools	<u>65,232,537.21</u>	<u>17.33%</u>	<u>10,298,614.40</u>	<u>18.75%</u>
Total	<u>\$ 376,353,099.37</u>	<u>100.00%</u>	<u>\$ (26,450,589.94)</u>	<u>-6.57%</u>

Changes in expenditures were the results of varying factors. Current expenditures decreased vs a year ago, due to budget cost associated with a decline in enrollment. The decrease in Capital Outlay in the District resulted from school improvements that are 100% funded by the State of New Jersey. There was a decrease in the NJSDA related capital expenditures in fiscal year 2015. Charter and Renaissance school expenditures increased due to the opening of a new renaissance school.

General Fund Budgeting Highlights

The School District's budget is prepared according to New Jersey law, and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

Over the course of the year, the District revised the annual operating budget several times. Revisions in the budget were made to prevent over-expenditures in specific line item accounts. Several of these revisions bear notation:

- During the course of fiscal year 2015, the District modified the General Fund Budget as needed in an effort to ensure no line item was projected to be over-expended.
- The District continues to adopt prudent fiscal management by continuously implementing policies and procedures to ensure the reliability of the monthly financial reports.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2015
UNAUDITED (CONTINUED)**

Capital Assets

At the end of the year 2015, the School District had \$326,603,862.37 invested in land, building, furniture and equipment, and vehicles, net of depreciation. Table 4 shows year 2015 balances compared to 2014.

**Table 4
Capital Assets (Net of Depreciation) at June 30,**

	<u>2015</u>	<u>2014</u>
Land and Land Improvements	\$ 22,546,611.44	\$ 22,413,618.37
Construction in Progress	87,015,315.73	76,434,529.03
Buildings and Improvements	311,688,449.72	309,823,318.58
Furniture, Machinery and Equipment	<u>23,090,019.90</u>	<u>20,612,144.38</u>
 Total	 444,340,396.79	 429,283,610.36
 Less: Accumulated Depreciation	 <u>(117,736,534.42)</u>	 <u>(107,238,806.55)</u>
	 <u>\$ 326,603,862.37</u>	 <u>\$ 322,044,803.81</u>

Overall capital assets increased \$4,559,058.56 from \$322,044,803.81 for fiscal year 2014 to \$326,603,862.37 for fiscal year 2015. For more detailed information, please refer to the Notes to the Financial Statements.

Long-Term Liabilities Administration

At June 30, 2015, the School District had \$95,827,699.92 of outstanding obligations, consisting of \$3,069,247.00 for compensated absences, \$1,153,588.95.00 for capital leases, \$101,096.97 for loans payable and \$91,503,767.00 for the net pension liability.

Factors Bearing on the District's Future

State Funding – a crucial element to maintaining Districts improved financial condition is directly linked to sustaining an adequate level of State support. Historically, State funding to the District accounted for over ninety six percent (96%) of the total general fund operating budget. This funding level is necessary to ensure that the District can continue to provide a thorough and efficient education to the students in the City of Camden.

Contacting the School District's Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional information, contact the School Business Administrator/Board Secretary at the City of Camden School District Administrative Office located at: 201 N, Front St., Camden, New Jersey 08102.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF CAMDEN SCHOOL DISTRICT
Statement of Net Position
As of June 30, 2015

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Cash and Cash Equivalents	\$ 26,388,044.16	\$ 1,515,493.72	\$ 27,903,537.88
Receivables, net	17,121,253.33	1,835,038.45	18,956,291.78
Inventories		60,155.99	60,155.99
Restricted Assets:			
Capital Reserve Account - Cash	1.00		1.00
Capital Assets, net	<u>325,520,784.41</u>	<u>1,083,077.96</u>	<u>326,603,862.37</u>
Total Assets	<u>369,030,082.90</u>	<u>4,493,766.12</u>	<u>373,523,849.02</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Related to Pensions	<u>6,766,806.00</u>	<u>-</u>	<u>6,766,806.00</u>
LIABILITIES:			
Accounts Payable	22,108,896.38	1,823,274.44	23,932,170.82
Other Current Liabilities	2,680,693.25		2,680,693.25
Internal Balances	185,491.89	(185,491.89)	
Interfund Accounts Payable	297,340.08	2,342.04	299,682.12
Accrued Interest Payable	9,207.18		9,207.18
Intergovernmental Payable	2,165,589.88	6,230.12	2,171,820.00
Unearned Revenue	9,449,240.54	55,027.80	9,504,268.34
Noncurrent Liabilities:			
Due within One Year	720,795.54	64,875.37	785,670.91
Due beyond One Year	<u>95,005,807.41</u>	<u>36,221.60</u>	<u>95,042,029.01</u>
Total Liabilities	<u>132,623,062.15</u>	<u>1,802,479.48</u>	<u>134,425,541.63</u>
DEFERRED INFLOWS OF RESOURCES:			
Related to Pensions	<u>8,677,561.00</u>	<u>-</u>	<u>8,677,561.00</u>
NET POSITION:			
Net Investment in Capital Assets	324,367,195.46	981,980.99	325,349,176.45
Restricted for:			
Debt Service			
Capital Projects	4,564,839.81		4,564,839.81
Other Purposes	9,221,576.00		9,221,576.00
Unrestricted (Deficit)	<u>(103,657,345.52)</u>	<u>1,709,305.65</u>	<u>(101,948,039.87)</u>
Total Net Position	<u>\$ 234,496,265.75</u>	<u>\$ 2,691,286.64</u>	<u>\$ 237,187,552.39</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

CITY OF CAMDEN SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2015

Functions / Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Instruction:							
Regular	\$ 68,302,236.61		\$ 14,859,683.52	\$ 569,208.75	\$ (52,873,344.34)		\$ (52,873,344.34)
Special Education	20,092,806.63	\$ 163,760.17			(19,929,046.46)		(19,929,046.46)
Other Special Instruction	5,174,069.26				(5,174,069.26)		(5,174,069.26)
Other Instruction	4,978,994.98				(4,978,994.98)		(4,978,994.98)
Community Services Programs/Operations	440,934.33				(440,934.33)		(440,934.33)
Support Services:							
Tuition	18,559,119.33				(18,559,119.33)		(18,559,119.33)
Student and Instruction Related Services	51,824,447.15		26,404,409.93		(25,420,037.22)		(25,420,037.22)
School Administrative Services	6,943,806.78				(6,943,806.78)		(6,943,806.78)
General and Business Administrative Services	11,688,329.46				(11,688,329.46)		(11,688,329.46)
Plant Operations and Maintenance	28,757,780.04				(28,757,780.04)		(28,757,780.04)
Pupil Transportation	11,659,844.30		2,230.00		(11,657,614.30)		(11,657,614.30)
Unallocated Benefits	95,818,071.83		53,584,355.71		(42,233,716.12)		(42,233,716.12)
Special Schools	27,712.40				(27,712.40)		(27,712.40)
Charter Schools	65,204,824.81				(65,204,824.81)		(65,204,824.81)
Interest on Long-Term Debt	8,140.96				(8,140.96)		(8,140.96)
Unallocated Depreciation	8,179,633.61				(8,179,633.61)		(8,179,633.61)
Total Governmental Activities	397,660,752.48	163,760.17	94,850,679.16	569,208.75	(302,077,104.40)	-	(302,077,104.40)
Business-Type Activities:							
Food Service	9,291,395.88	447,302.92	9,278,127.61			\$ 434,034.65	434,034.65
Total Business-Type Activities:	9,291,395.88	447,302.92	9,278,127.61			434,034.65	434,034.65
Total Primary Government	\$ 406,952,148.36	\$ 611,063.09	\$ 104,128,806.77	\$ 569,208.75	(302,077,104.40)	434,034.65	(301,643,069.75)
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes, net					7,449,009.00		7,449,009.00
Federal and State Aid Not Restricted					287,163,070.97		287,163,070.97
Federal and State Aid Restricted					5,678,768.50		5,678,768.50
Investment Earnings					4,783.52		4,783.52
Miscellaneous Income Not Restricted					2,276,715.68		2,276,715.68
Audit Recovery - Federal Programs					(703,621.00)		(703,621.00)
Total General Revenues and Transfers					301,868,726.67	-	301,868,726.67
Change in Net Position					(208,377.73)	434,034.65	225,656.92
Net Position -- July 1					331,927,965.48	2,257,251.99	334,185,217.47
Prior Period Adjustment					(97,223,322.00)	-	(97,223,322.00)
Net Position -- July 1 (Restated)					234,704,643.48	2,257,251.99	236,961,895.47
Net Position -- June 30					\$ 234,496,265.75	\$ 2,691,286.64	\$ 237,187,552.39

The accompanying Notes to Financial Statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

CITY OF CAMDEN SCHOOL DISTRICT
GOVERNMENTAL FUNDS
 Balance Sheet
 As of June 30, 2015

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS:					
Cash and Cash Equivalents	\$ 11,349,935.20	\$ 15,038,108.96			\$ 26,388,044.16
Interfund Accounts Receivable	14,345,426.05		\$ 160,579.18		14,506,005.23
Receivables from Other Governments	2,147,007.33	10,557,724.03	4,404,259.63		17,108,990.99
Other Accounts Receivable		12,262.34			12,262.34
Restricted Cash and Cash Equivalents	<u>1.00</u>				<u>1.00</u>
Total Assets	<u><u>\$ 27,842,369.58</u></u>	<u><u>\$ 25,608,095.33</u></u>	<u><u>\$ 4,564,838.81</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 58,015,303.72</u></u>
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable	\$ 14,899,117.41	\$ 3,320,342.97			\$ 18,219,460.38
Judgments Payable	2,526,810.50				2,526,810.50
Accrued Salaries and Benefits	153,882.75				153,882.75
Interfund Accounts Payable	457,919.26	14,530,917.94			14,988,837.20
Payable to Federal Government		1,006,805.96			1,006,805.96
Payable to State Government		208,725.92			208,725.92
Payable to Other Government	950,058.00				950,058.00
Unearned Revenue		<u>9,449,240.54</u>			<u>9,449,240.54</u>
Total Liabilities	<u><u>18,987,787.92</u></u>	<u><u>28,516,033.33</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>47,503,821.25</u></u>
Fund Balances (Deficit):					
Restricted for:					
Capital Projects			\$ 4,564,838.81		4,564,838.81
Capital Reserve	1.00				1.00
Emergency Reserve	1,000,000.00				1,000,000.00
Excess Surplus--Designated for Subsequent Year's Expenditures	8,221,576.00				8,221,576.00
Assigned:					
Other Purposes	152,552.80				152,552.80
Designated for Subsequent Year's Expenditures	1,587,056.40				1,587,056.40
Unassigned:					
Special Revenue Fund		(2,907,938.00)			(2,907,938.00)
General Fund	<u>(2,106,604.54)</u>				<u>(2,106,604.54)</u>
Total Fund Balances (Deficit)	<u><u>8,854,581.66</u></u>	<u><u>(2,907,938.00)</u></u>	<u><u>4,564,838.81</u></u>	<u><u>-</u></u>	<u><u>10,511,482.47</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 27,842,369.58</u></u>	<u><u>\$ 25,608,095.33</u></u>	<u><u>\$ 4,564,838.81</u></u>	<u><u>\$ -</u></u>	

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GOVERNMENTAL FUNDS
 Balance Sheet
 As of June 30, 2015

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
Amounts reported for <i>governmental activities</i> in the statement of net position (A-1) are different because:					
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$441,567,765.75, and the accumulated depreciation is \$116,046,981.34.					\$ 325,520,784.41
Interest on long-term debt in the statement of activities is accrued, regardless of when due.					(9,207.18)
Long-term liabilities, including bonds, capital leases and compensated absences payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.					(4,222,835.95)
Net Pension Liability					(91,503,767.00)
Accounts Payable related to the April 1, 2016 Required PERS pension contribution that is not to be liquidated with current financial resources.					(3,889,436.00)
Deferred Outflows of Resources - Related to Pensions					6,766,806.00
Deferred Inflows of Resources - Related to Pensions					<u>(8,677,561.00)</u>
Net position of governmental activities					<u>\$ 234,496,265.74</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

CITY OF CAMDEN SCHOOL DISTRICT
GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2015

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES:				
Local Tax Levy	\$ 7,449,009.00			\$ 7,449,009.00
Tuition	163,760.17			163,760.17
Rents and Royalties	23,160.08			23,160.08
Miscellaneous	2,258,339.12	\$ 5,823.88		2,264,163.00
State Sources	303,910,600.19	30,202,023.26	\$ 5,791,204.31	339,903,827.76
Federal Sources	1,565,465.70	19,510,612.04		21,076,077.74
Total Revenues	315,370,334.26	49,718,459.18	5,791,204.31	370,879,997.75
EXPENDITURES:				
Current:				
Regular Instruction	52,692,776.75	14,859,683.52		67,552,460.27
Special Education Instruction	20,092,806.63			20,092,806.63
Other Special Instruction	5,174,069.26			5,174,069.26
Other Instruction	4,978,994.98			4,978,994.98
Community Services Programs/Operations	440,934.33			440,934.33
Support Services and Undistributed Costs:				
Tuition	18,559,119.33			18,559,119.33
Student and Instruction Related Services	26,111,288.73	25,713,158.42		51,824,447.15
School Administrative Services	6,943,806.78			6,943,806.78
Other Administrative Services	10,410,926.19			10,410,926.19
Plant Operations and Maintenance	28,158,814.30	533,525.01		28,692,339.31
Pupil Transportation	11,552,549.12	2,230.00		11,554,779.12
Unallocated Benefits	65,858,367.35	3,778,140.98		69,636,508.33
Special Schools	27,712.40			27,712.40
Transfer to Charter Schools	65,204,824.81			65,204,824.81
Debt Service:				
Lease Purchase Agreements - Principal	580,960.05			580,960.05
Capital Outlay	2,223,809.86	569,208.75	11,885,391.82	14,678,410.43
Total Expenditures	319,011,760.87	45,455,946.68	11,885,391.82	376,353,099.37
Excess (Deficiency) of Revenues over Expenditures	(3,641,426.61)	4,262,512.50	(6,094,187.51)	(5,473,101.62)

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2015

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers Out:				
Transfer to Special Revenue Fund--Preschool Programs	\$ (1,310,956.00)	\$ 1,310,956.00		
Transfer to Capital Projects Fund--Capital Outlay Transfer	4,071.00		\$ (4,071.00)	
Operating Transfers In:				
Contribution to School-Based Budgets--Special Revenue	5,678,768.50	(5,678,768.50)		
Audit Recovery - Federal Programs	(703,621.00)			\$ (703,621.00)
Total Other Financing Sources and Uses	<u>3,668,262.50</u>	<u>(4,367,812.50)</u>	<u>(4,071.00)</u>	<u>(703,621.00)</u>
Net Change in Fund Balances	26,835.89	(105,300.00)	(6,098,258.51)	(6,176,722.62)
Fund Balance (Deficit) -- July 1	<u>8,827,745.77</u>	<u>(2,802,638.00)</u>	<u>10,663,097.32</u>	<u>16,688,205.09</u>
Fund Balance (Deficit) -- June 30	<u>\$ 8,854,581.66</u>	<u>\$ (2,907,938.00)</u>	<u>\$ 4,564,838.81</u>	<u>\$ 10,511,482.47</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

CITY OF CAMDEN SCHOOL DISTRICT
 Reconciliation of the Statement of Revenues, Expenditures,
 and Changes in Fund Balances of Governmental Funds
 to the Statement of Activities
 For the Fiscal Year Ended June 30, 2015

Total Net Change in Fund Balances - Governmental Funds		\$ (6,176,722.62)
<p>Amounts reported for governmental activities in the statement of activities (A-2) are different because:</p> <p>Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which actual capital outlays exceeded depreciation in the period.</p>		
Depreciation Expense	\$(10,377,319.13)	
Capital Asset Additions	<u>14,678,410.43</u>	
Capital Lease Retirements		4,301,091.30
<p>Repayment of capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and is not reported in the statement of activities.</p>		
		580,960.05
<p>Interest on long-term debt in the statement of activities is accrued, regardless of when due. In the governmental funds, interest is reported when due. This amount is the net effect of the difference in the treatment of interest on long-term debt.</p>		
		(8,140.96)
<p>In the statement of activities, certain operating expenses are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is a reduction in the reconciliation; when the paid amount exceeds the earned amount, the difference is an addition to the reconciliation. This amount is the net effect of the difference in treatment of compensated absences.</p>		
		1,175,070.50
<p>Governmental funds report School District pension contributions as expenditures. However in the statement of activities, the cost of pension benefits earned is reported as pension expense. This is the amount by which pension benefits earned exceeded the School District's pension contributions in the current period.</p>		
		<u>(80,636.00)</u>
Change in Net Position of Governmental Activities		<u>\$ (208,377.73)</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

CITY OF CAMDEN SCHOOL DISTRICT
PROPRIETARY FUNDS
 Business-Type Activities - Enterprise Funds
 Statement of Net Position
 As of June 30, 2015

	<u>Food Service</u>
ASSETS:	
Current Assets:	
Cash and Cash Equivalents	\$ 1,515,493.72
Intergovernmental Accounts Receivable:	
State	61,543.11
Federal	1,761,361.02
Interfund Accounts Receivable:	
Due Special Revenue Fund	185,491.89
Other Accounts Receivable	12,134.32
Inventory	<u>60,155.99</u>
Total Current Assets	<u>3,596,180.05</u>
Noncurrent Assets:	
Furniture, Machinery and Equipment	2,772,631.04
Less Accumulated Depreciation	<u>(1,689,553.08)</u>
Total Noncurrent Assets	<u>1,083,077.96</u>
Total Assets	<u>4,679,258.01</u>
LIABILITIES:	
Current Liabilities:	
Accounts Payable	1,823,274.44
Unearned Revenue	55,027.80
Loans Payable	64,875.37
Interfund Accounts Payable:	
Due Student Activity Fund	2,342.04
Intergovernmental Accounts Payable:	
Federal	<u>6,230.12</u>
Total Current Liabilities	<u>1,951,749.77</u>
Noncurrent Liabilities:	
Loans Payable	<u>36,221.60</u>
Total Noncurrent Liabilities	<u>36,221.60</u>
Total Liabilities	<u>1,987,971.37</u>
NET POSITION:	
Net Investment in Capital Assets	981,980.99
Unrestricted	<u>1,709,305.65</u>
Total Net Position	<u><u>\$ 2,691,286.64</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

CITY OF CAMDEN SCHOOL DISTRICT
PROPRIETARY FUNDS
 Business-Type Activities - Enterprise Funds
 Statement of Revenue, Expenses and Changes in Fund Net Position
 For the Fiscal Year Ended June 30, 2015

	<u>Food Service</u>
OPERATING REVENUES:	
Charges for Services:	
Daily Sales-Non-reimbursable Programs	\$ 378,409.03
Vending	473.93
Miscellaneous	3,907.78
Special Functions	<u>64,512.18</u>
Total Operating Revenues	<u>447,302.92</u>
OPERATING EXPENSES:	
Salaries	2,961,923.15
Employee Benefits	788,346.47
Purchased Professional Services	779,153.34
Repairs and Maintenance	126,913.51
Other Purchased Services	438,242.32
Supplies and Materials	459,040.32
Food Supplies	3,610,416.70
Miscellaneous Expenditures	6,951.33
Depreciation	<u>120,408.74</u>
Total Operating Expenses	<u>9,291,395.88</u>
Operating Loss	<u>(8,844,092.96)</u>
NONOPERATING REVENUE (EXPENSES):	
State Sources:	
State School Lunch Program	97,847.37
Federal Sources:	
Adult and Child Care Food Program	107,339.99
School Breakfast Program	2,913,747.30
National School Lunch Program	5,443,871.58
Snack Program	122,580.98
Food Distribution Program	471,122.81
Fresh Fruits and Vegetables Program	<u>121,617.58</u>
Total Nonoperating Revenues (Expenses)	<u>9,278,127.61</u>
Change in Net Position	<u>434,034.65</u>
Net Position - July 1	<u>2,257,251.99</u>
Net Position - June 30	<u><u>\$ 2,691,286.64</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

CITY OF CAMDEN SCHOOL DISTRICT
PROPRIETARY FUNDS
 Business-Type Activities - Enterprise Funds
 Statement of Cash Flows
 For the Fiscal Year Ended June 30, 2015

	<u>Food Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from Customers	\$ 481,839.52
Payments to Employees	(2,961,923.15)
Payments for Employee Benefits	(788,346.47)
Payments to Suppliers	<u>(5,386,822.29)</u>
Net Cash Provided by (used for) Operating Activities	<u>(8,655,252.39)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
State Sources	102,494.54
Federal Sources	9,219,551.93
Transfers to Other Funds	<u>(59,471.00)</u>
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>9,262,575.47</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of Capital Assets	(378,376.00)
Loan Proceeds	315,460.00
Payment of Loans	<u>(483,426.31)</u>
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>(546,342.31)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>60,980.77</u>
Cash and Cash Equivalents - July 1	<u>1,454,512.95</u>
Cash and Cash Equivalents - June 30	<u><u>\$ 1,515,493.72</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating Loss	\$(8,844,092.96)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:	
Depreciation and Net Amortization	120,408.74
(Increase) Decrease in Other Accounts Receivable	37,961.28
(Increase) Decrease in Inventory	(60,155.99)
Increase (Decrease) in Accounts Payable	94,051.22
Increase (Decrease) in Loan Payable	
Increase (Decrease) in Unearned Revenue	<u>(3,424.68)</u>
Total Adjustments	<u>188,840.57</u>
Net Cash Provided by (used for) Operating Activities	<u><u>\$ (8,655,252.39)</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
Statement of Fiduciary Net Position
As of June 30, 2015

	Private-Purpose Trust Fund	Agency Funds	
	Unemployment Compensation <u>Trust</u>	Student <u>Activity</u>	<u>Payroll</u>
ASSETS:			
Cash and Cash Equivalents	\$ 53,866.41	\$ 17,172.53	\$ 340,648.94
Intergovernmental Accounts Receivable:			
State	6,800.45		
Other Accounts Receivable			
Intrafund Accounts Receivable			15,081.62
Interfund Accounts Receivable:			
Due General Fund	147,357.04	176.50	149,806.54
Due Food Service Fund		2,342.04	
	<u>208,023.90</u>	<u>\$ 19,691.07</u>	<u>\$ 505,537.10</u>
Total Assets			
LIABILITIES:			
Accounts Payable	117,942.28		
Intrafund Accounts Payable	15,081.62		
Payroll Deductions and Withholdings Payable to Student Groups		<u>\$ 19,691.07</u>	<u>\$ 505,537.10</u>
	<u>133,023.90</u>	<u>\$ 19,691.07</u>	<u>\$ 505,537.10</u>
Total Liabilities			
NET POSITION:			
Held in Trust for Unemployment Claims and Other Purposes	<u>75,000.00</u>		
Total Net Position	<u>\$ 75,000.00</u>		

The accompanying Notes to Financial Statements are an integral part of this statement.

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
 Statement of Changes in Fiduciary Net Position
 For the Fiscal Year Ended June 30, 2015

	Private-Purpose Trust Fund
	Unemployment Compensation Trust
ADDITIONS:	
Employee Salary Deductions	\$ 221,860.07
Board Contributions	1,647,357.04
Total Additions	1,869,217.11
DEDUCTIONS:	
Unemployment Compensation Claims	2,464,623.43
Total Deductions	2,464,623.43
Change in Net Position	(595,406.32)
Net Position -- July 1	670,406.32
Net Position -- June 30	\$ 75,000.00

The accompanying Notes to Financial Statements are an integral part of this statement.

CITY OF CAMDEN SCHOOL DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2015

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Camden School District (the "School District") have been prepared to conform with accounting principles generally accepted in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant of these policies.

Description of the Financial Reporting Entity

The School District is a Type I district located in the County of Camden, State of New Jersey. On June 25, 2013, the State of New Jersey took control of the School District. Consequently, the School District currently operates as a local education agency under N.J.S.A. 18A:7A-34 to 52, "State Operated School District." The State District Superintendent is responsible for the fiscal control of the District. The Superintendent is appointed by the Commissioner of the New Jersey Department of Education and is responsible for the administrative control of the District.

The Board of Education currently serves as an Advisory Board. The Board is comprised of nine members who serve three-year terms. These terms are staggered so that three member's terms expire each year. Board members are appointed by the City of Camden Mayor. They review policy and make suggestions for changes for the School District. They meet each month to review activities and services presented by the State District Superintendent. The purpose of the School District is to educate students in grades Preschool through 12 within the School District. The School District had an approximate enrollment at June 30, 2015 of 11,213.

The primary criterion for including activities within the School District's reporting entity, as set forth in Section 2100 of the Governmental Accounting Standards Board Codification of Governmental Accounting and Financial Reporting Standards, is the degree of oversight responsibility maintained by the School District. Oversight responsibility includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters. The combined financial statements include all funds of the School District over which the Board exercises operating control. There were no additional entities required to be included in the reporting entity under the criteria as described above, in the current fiscal year. Furthermore, the School District is not includable in any other reporting entity on the basis of such criteria.

Component Units

In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include any potential component units in the financial reporting entity was made by applying the criteria set forth in GASB Statements No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and No. 34*. Blended component units, although legally separate entities, are in-substance part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**Component Units (Cont'd)**

The basic-but not the only-criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and / or its citizens.

A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Finally, the nature and significance of a potential component unit to the primary government could warrant its inclusion within the reporting entity.

Based upon the application of these criteria, the School District has no component units, and is not a component unit of another governmental agency.

Government-wide and Fund Financial Statements

The School District's basic financial statements consist of government-wide statements, and fund financial statements which provide a more detailed level of financial information.

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. It is the policy of the School District to not allocate indirect expenses to functions in the statement of activities. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Property taxes and other items not properly included among program revenues are reported instead as general revenues.

In regards to the fund financial statements, the School District segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Fund financial statements report detailed information about the School District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a single column. Fiduciary funds are reported by fund type.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**Measurement Focus, Basis of Accounting and Financial Statement Presentation (Cont'd)**

Property taxes are recognized as revenues in the year for which they are levied. The Camden County Board of Taxation is responsible for the assessment of properties, and the respective municipal tax collector is responsible for the collection of property taxes. Assessments are certified and property taxes are levied on January 1. Property tax payments are due February 1, May 1, August 1 and November 1. Unpaid property taxes are considered delinquent the following January 1 and are then subject to municipal lien. In accordance with New Jersey State Statute, the School District is entitled to receive moneys under an established payment schedule, and any unpaid amount is considered as an accounts receivable. The governing body of each municipality is required to pay over to the School District, within forty (40) days after the beginning of the school year, twenty percent (20%) of the moneys from school tax due. Thereafter, but prior to the last day of the school year, the municipality must pay the balance of moneys from school tax due for school purposes in such amounts as requested, with certain limitations, from time to time by the School District, within thirty days after each request.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are deemed both available and measurable. Available means when revenues are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal year. Measurable means that the amount of revenue can be determined. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, tuition, reimbursable-type grants, and interest associated with the current fiscal year are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenue items are considered to be measurable and available only when cash is received by the School District.

The School District reports the following major governmental funds:

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

As required by the New Jersey State Department of Education, the School District includes budgeted capital outlay in this fund. Accounting principles generally accepted in the United States of America, as they pertain to governmental entities, state that general fund resources may be used to directly finance capital outlays for long-lived improvements as long as the resources in such cases are derived exclusively from unrestricted revenues.

Resources for budgeted capital outlay purposes are normally derived from State of New Jersey aid, ad valorem tax revenues, and appropriated fund balance. Expenditures are those which result in the acquisition of or additions to capital assets for land, existing buildings, improvements of grounds, construction of buildings, additions to, or remodeling of buildings, and the purchase of built-in equipment.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**Measurement Focus, Basis of Accounting and Financial Statement Presentation (Cont'd)**

The School District reports the following major governmental funds (cont'd):

General Fund (Cont'd) – The blended resource fund (fund 15), a subfund of the general fund, was created to allow budgeting of school-level appropriations and accounting for school level expenditures. Revenues are recorded in fund 15 as operating transfers from the general fund (fund 11) and the special revenue fund. The general fund includes funds 11-13, which collectively represent the operating fund of the School District, and a fund 15 for each school. Fund 15 is a school-level accounting while funds 11-13 are district-level accounting.

Special Revenue Fund - The special revenue fund is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Capital Projects Fund - The capital projects fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets, other than those financed by proprietary funds. The financial resources are derived from New Jersey Economic Development Authority grants, temporary notes, serial bonds which are specifically authorized by the voters as a separate question on the ballot either during the annual election or at a special election, or from the general fund by way of transfers from capital outlay or the capital reserve account.

Debt Service Fund - The debt service fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest.

Proprietary funds are used to account for the School District's ongoing organizations and activities, which are operated and financed in a manner similar to those found in the private sector. The measurement focus is upon the determination of net income. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All items not meeting this definition are reported as nonoperating revenues and expenses.

The School District reports the following major proprietary funds:

Food Service Fund - This fund accounts for the financial transactions related to the food service operations of the School District.

Fiduciary funds are used to account for assets held by the School District on behalf of outside related organizations or on behalf of other funds within the School District. The fiduciary fund category is split into two classifications: private-purpose trust funds and agency funds.

The School District maintains the following fiduciary funds:

Agency Funds - Agency funds are used to account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, other governments, and / or other funds (i.e., payroll and student activities). The School District retains no equity interest in these funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The School District maintains the following agency funds: student activity fund and payroll fund.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**Measurement Focus, Basis of Accounting and Financial Statement Presentation (Cont'd)**

The School District maintains the following fiduciary funds (cont'd):

Private-Purpose Trust Funds - Private-purpose trust funds are used to account for the principal and income for all other trust arrangements that benefit individuals, private organizations, or other governments. The School District maintains the following private-purpose trust funds:

New Jersey Unemployment Compensation Insurance Trust Fund - Revenues consist of contributions that have been included in the annual budget of the School District, employee payroll withholdings, and interest income. Expenditures represent claims incurred for unemployment.

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

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

Budgets / Budgetary Control

Annual appropriated budgets are prepared in the spring of each fiscal year for the general, special revenue, and debt service funds, and are submitted to the county office of education. The board of school estimate fixes and determines by official action taken at a public meeting the amount of money necessary to be appropriated for the use of the public schools in the School District. Budgets are prepared using the modified accrual basis of accounting. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23A-16.2(f)1. Transfers of appropriations may be made by school board resolution at any time during the fiscal year in accordance with N.J.A.C. 6A:23A-13.3.

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds there are no substantial differences between the budgetary basis of accounting and generally accepted accounting principles, with the exception of the legally mandated revenue recognition of the one or more June state aid payments for budgetary purposes only, and the special revenue fund. N.J.S.A. 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, school districts must record the delayed one or more June state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year-end.

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

The budget, as detailed on exhibits C-1, C-1a, C-2 and D-3, includes all amendments to the adopted budget, if any.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**Budgets / Budgetary Control (Cont'd)**

Exhibit C-3 presents a reconciliation of the general fund revenues and special revenue fund revenues and expenditures from the budgetary basis of accounting, as presented in the general fund budgetary comparison schedule and the special revenue fund budgetary comparison schedule, to the GAAP basis of accounting as presented in the statement of revenues, expenditures and changes in fund balances - governmental funds. Note that the School District does not report encumbrances outstanding at fiscal year-end as expenditures in the general fund since the general fund budget follows the modified accrual basis of accounting, with the exception of the aforementioned revenue recognition policy for the one or more June state aid payments.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded to assign a portion of the applicable appropriation, is utilized for budgetary control purposes. Encumbrances are a component of fund balance at fiscal year-end as they do not constitute expenditures or liabilities, but rather commitments related to unperformed contracts for goods and services. Open encumbrances in the governmental funds, other than the special revenue fund, which have not been previously restricted, committed, or assigned, should be included within committed or assigned fund balance, as appropriate.

Open encumbrances in the special revenue fund, however, for which the School District has received advances of grant awards, are reflected on the balance sheet as unearned revenues at fiscal year-end.

The encumbered appropriation authority carries over into the next fiscal year. An entry will be made at the beginning of the next fiscal year to increase the appropriation reflected in the certified budget by the outstanding encumbrance amount as of the current fiscal year end.

Cash, Cash Equivalents and Investments

Cash and cash equivalents, for all funds, include petty cash, change funds, cash in banks and all highly liquid investments with a maturity of three months or less at the time of purchase and are stated at cost plus accrued interest. Such is the definition of cash and cash equivalents used in the statement of cash flows for the proprietary funds. U.S. treasury and agency obligations and certificates of deposit with maturities of one year or less when purchased are stated at cost. All other investments are stated at fair value.

New Jersey school districts are limited as to the types of investments and types of financial institutions they may invest in. N.J.S.A. 18A:20-37 provides a list of permissible investments that may be purchased by New Jersey school districts.

N.J.S.A. 17:9-41 et seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Governmental Unit Deposit Protection Act ("GUDPA"), a multiple financial institutional collateral pool, which was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey. Public depositories include State or federally chartered banks, savings banks or associations located in or having a branch office in the State of New Jersey, the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of governmental units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the amount of their deposits to the governmental units.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**Inventories**

Inventories are valued at cost, which approximates market. The costs are determined on a first-in, first-out method.

The cost of inventories in the governmental fund financial statements is recorded as expenditures when purchased rather than when consumed.

Inventories recorded on the government-wide financial statements and in the proprietary fund types are recorded as expenses when consumed rather than when purchased.

Tuition Receivable

Tuition charges were established by the School District based on estimated costs. The charges are subject to adjustment when the final costs are determined.

Prepaid Expenses

Prepaid expenses recorded on the government-wide financial statements and in the proprietary fund types represent payments made to vendors for services that will benefit periods beyond June 30, 2015.

In the governmental fund financial statements, however, payments for prepaid items are fully recognized as expenditures in the fiscal year of payment. No asset for the prepayment is created, and no expenditure allocation to future accounting periods is required (*non-allocation method*). This is consistent with the basic governmental concept that only expendable financial resources are reported by a specific fund.

Short-Term Interfund Receivables / Payables

Short-term interfund receivables / payables (internal balances) represent amounts that are owed, other than charges for goods or services rendered to / from a particular fund within the School District, and that are due within one year. Such balances are eliminated in the statement of net position to minimize the grossing up of internal balances, thus leaving a net amount due between the governmental and business-type activities that are eliminated in the total government column. Balances with fiduciary activities are not considered to be internal balances; therefore, such balances appear on the statement of net position.

Capital Assets

Capital assets represent the cumulative amount of capital assets owned by the School District. Purchased capital assets are recorded as expenditures in the governmental fund financial statements and are capitalized at cost on the government-wide statement of net position and proprietary fund statement of net position. In the case of gifts or contributions, such capital assets are recorded at fair market value at the time received.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**Capital Assets (Cont'd)**

The School District's capitalization threshold is \$2,000.00. Other costs incurred for repairs and maintenance is expensed as incurred. All reported capital assets, except land and construction in progress, are depreciated. Depreciation is computed using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Land Improvements	5-20 Years
Buildings and Improvements	5-50 Years
Furniture, Machinery and Equipment	5-20 Years

The School District does not possess any infrastructure assets.

Deferred Outflows and Deferred Inflows of Resources

The Statement of Net Position reports separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources, reported after Total Assets, represents a reduction of net position that applies to a future period(s) and will be recognized as an outflow of resources (expense) at that time. Deferred inflows of resources, reported after Total Liabilities, represents an acquisition of net position that applies to a future period(s) and will be recognized as an inflow of resources (revenue) at that time.

Transactions are classified as deferred outflows of resources and deferred inflows of resources only when specifically prescribed by the Governmental Accounting Standards Board (GASB) standards. The School District is required to report the following as deferred outflows of resources and deferred inflows of resources:

Defined Benefit Pension Plans – The difference between expected (actuarial) and actual experience, changes in actuarial assumptions, net difference between projected (actuarial) and actual earnings on pension plan investments, changes in the School District's proportion of expenses and liabilities to the pension as a whole, differences between the School District's pension contribution and its proportionate share of contributions, and the School District's pension contributions subsequent to the pension valuation measurement date.

Tuition Payable

Tuition charges for the fiscal years ended June 30, 2015 and 2014 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been determined.

Unearned Revenue

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied and is recorded as a liability until the revenue is both measurable and the School District is eligible to realize the revenue.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**Compensated Absences**

Compensated absences are payments to employees for accumulated time such as paid vacation, paid holidays, sick pay, and sabbatical leave. A liability for compensated absences that is attributable to services already rendered, and that are not contingent on a specific event that is outside the control of the School District and its employees, is accrued as the employees earn the rights to the benefits. Compensated absences that relate to future services, or that are contingent on a specific event that is outside the control of the School District and its employees, are accounted for in the period in which such services are rendered or in which such events take place.

The School District uses the termination method to calculate the compensated absences amount. The entire compensated absence liability is reported on the government-wide financial statements. The portion related to employees in the proprietary funds is recorded at the fund level. The current portion is the amount estimated to be used in the following fiscal year. Expenditures are recognized in the governmental funds as payments come due each period, for example, as a result of employee resignations and retirements. Compensated absences not recorded at the fund level represent a reconciling item between the fund level and government-wide presentations.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities, and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner, and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds, are reported as a liability in the fund financial statements only to the extent that they are normally expected to be paid with expendable available financial resources. Bonds are recognized as a liability on the governmental fund financial statements when due.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teachers' Pension and Annuity Fund ("TPAF") and the Public Employees' Retirement System ("PERS"), and additions to/deductions from TPAF's and PERS's fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Position

Net position represents the difference between the summation of assets and deferred outflows of resources, and the summation of liabilities and deferred inflows of resources. Net position is classified into the following three components:

Net Investment in Capital Assets - This component represents capital assets, net of accumulated depreciation, net of outstanding balances of borrowings used for the acquisition, construction, or improvement of those assets.

Restricted - Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**Net Position (Cont'd)**

Unrestricted - Net position is reported as unrestricted when it does not meet the criteria of the other two components of net position.

The School District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance

The School District reports fund balance in classifications that comprise a hierarchy based primarily on the extent to which the School District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The School District's classifications, and policies for determining such classifications, are as follows:

Nonspendable - The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, such as inventories and prepaid amounts.

Restricted - The restricted fund balance classification includes amounts that are restricted to specific purposes. Such restrictions, or constraints, are placed on the use of resources either by being (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the School District's highest level of decision-making authority, which, for the School District, is the State District Superintendent. Such formal action is memorialized by the adoption of a resolution. Once committed, amounts cannot be used for any other purpose unless the State District Superintendent removes, or changes, the specified use by taking the same type of action (resolution) it employed to previously commit those amounts.

Assigned - The assigned fund balance classification includes amounts that are constrained by the School District's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by either the State District Superintendent or by the business administrator, to which the State District Superintendent has delegated the authority to assign amounts to be used for specific purposes. Such authority of the business administrator is established by way of a formal job description for the position.

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

When expenditures are incurred for purposes for which both restricted and unrestricted fund balances are available, it is the policy of the School District to spend restricted fund balances first. Moreover, when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, it is the policy of the School District to spend fund balances, if appropriate, in the following order: committed, assigned, then unassigned.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**Interfund Activity**

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Exchange transactions between funds are reported as revenues in the seller funds and as expenditures / expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources / uses in governmental funds and after non-operating revenues / expenses in proprietary funds. Reimbursements from funds responsible for particular expenditures / expenses to the funds that initially paid for them are not presented on the financial statements.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Impact of Recently Issued Accounting Principles**Recently Issued and Adopted Accounting Pronouncements**

For the fiscal year ended June 30, 2015, the School District adopted GASB 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, and GASB 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. As a result of adopting such Statements, the School District was required to measure and recognize liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to their defined benefit pensions. The cumulative effect of adopting GASB Statements No. 68 and No. 71 totaled \$97,223,322.00, and was recognized as a restatement of the School District's June 30, 2014 net position on the statement of activities (see note 19).

Recently Issued Accounting Pronouncements

The GASB has issued the following Statements which will become effective in future fiscal years as shown below:

Statement No. 72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The Statement will become effective for the School District in fiscal year 2016. Management has not yet determined the impact of this Statement on the financial statements.

Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. The Statement will become effective for the School District in fiscal year 2016. Management does not expect this Statement will have an impact on the financial statements.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**Impact of Recently Issued Accounting Principles****Recently Issued Accounting Pronouncements (Cont'd)**

Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. The Statement will become effective for the School District in fiscal year 2017. Management does not expect this Statement will have an impact on the financial statements.

Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. The Statement will become effective for the School District in fiscal year 2018. Management has not yet determined the impact of this Statement on the financial statements.

Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to identify, in the context of the current governmental financial reporting environment, the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The Statement will become effective for the School District in fiscal year 2016. Management does not expect this Statement will have an impact on the financial statements.

Statement No. 77, *Tax Abatement Disclosures*. This Statement requires governments that enter into tax abatement agreements to disclose certain information about the agreements. The Statement will become effective for the School District in fiscal year 2017. Management does not expect this Statement will have an impact on the notes to the financial statements.

Note 2: CASH AND CASH EQUIVALENTS

Custodial Credit Risk Related to Deposits - Custodial credit risk is the risk that, in the event of a bank failure, the School District's deposits might not be recovered. Although the School District does not have a formal policy regarding custodial credit risk, N.J.S.A. 17:9-41 et seq. requires that governmental units shall deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act (GUDPA). Under the Act, the first \$250,000.00 of governmental deposits in each insured depository is protected by the Federal Deposit Insurance Corporation (FDIC). Public funds owned by the School District in excess of FDIC insured amounts are protected by GUDPA. However, GUDPA does not protect intermingled agency funds such as salary withholdings, and student activity funds, or funds that may pass to the School District relative to the happening of a future condition. Such funds are classified as uninsured and uncollateralized.

Note 2: CASH AND CASH EQUIVALENTS (CONT'D)

As of June 30, 2015, the School District's bank balances of \$31,923,993.80 were exposed to custodial credit risk as follows:

Insured by FDIC	\$ 500,000.00
Insured by GUDPA	28,465,641.50
Uninsured and uncollateralized	<u>2,958,352.30</u>
Total	<u>\$ 31,923,993.80</u>

Note 3: CAPITAL RESERVE ACCOUNT

A capital reserve account was established by the School District by inclusion of \$1.00 on October 12, 2000 for the accumulation of funds for use as capital outlay expenditures in subsequent fiscal years. The capital reserve account is maintained in the general fund and its activity is included in the general fund annual budget.

Funds placed in the capital reserve account are restricted to capital projects in the School District's approved Long Range Facilities Plan ("LRFP"). Upon submission of the LRFP to the Department, a school district may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes or by transfer by board resolution at fiscal year-end (June 1 to June 30) of any unanticipated revenue or unexpended line-item appropriation amounts, or both. A school district may also appropriate additional amounts when the express approval of the voters has been obtained by either a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant to N.J.S.A. 19:60-2. Pursuant to N.J.A.C. 6A:23A-14.1(g), the balance in the account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP. As of June 30, 2015, the balance of the capital reserve account was \$1.00.

Note 4: ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2015 consisted of accounts (fees and refunds) and intergovernmental awards / grants. All receivables are considered collectible in full due to the stable condition of state programs, the current fiscal year guarantee of federal funds, and the regulated budgetary control of governmental entities in New Jersey.

<u>Fund</u>	<u>Inter- Governmental</u>	<u>Other</u>	<u>Total</u>
Governmental Activities:			
General	\$ 2,147,007.33		\$ 2,147,007.33
Special Revenue	10,557,724.03	\$ 12,262.34	10,569,986.37
Capital Projects	<u>4,404,259.63</u>		<u>4,404,259.63</u>
Total Governmental Activities	<u>17,108,990.99</u>	<u>12,262.34</u>	<u>17,121,253.33</u>
Business-Type Activities:			
Proprietary	<u>1,822,904.13</u>	<u>12,134.32</u>	<u>1,835,038.45</u>
Total Business-Type Activities	<u>1,822,904.13</u>	<u>12,134.32</u>	<u>1,835,038.45</u>
	<u>\$ 18,931,895.12</u>	<u>\$ 24,396.66</u>	<u>\$ 18,956,291.78</u>

Note 5: CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2015 is as follows:

	<u>Balance</u> <u>June 30, 2014</u>	<u>Additions</u>	<u>Adjustments/</u> <u>(Deletions)</u>	<u>Balance</u> <u>June 30, 2015</u>
Governmental Activities:				
Land	\$ 13,510,700.00			\$ 13,510,700.00
Construction in Progress	76,434,529.03	\$ 10,580,786.70		87,015,315.73
Total Capital Assets not being Depreciated	89,945,229.03	10,580,786.70	-	100,526,015.73
Land Improvements	8,902,918.37	132,993.07		9,035,911.44
Buildings and Improvements	309,823,318.58	1,865,131.14		311,688,449.72
Furniture, Machinery and Equipment	18,217,889.34	2,099,499.52		20,317,388.86
Totals at Historical Cost	<u>426,889,355.32</u>	<u>14,678,410.43</u>	-	<u>441,567,765.75</u>
Less Accumulated Depreciation:				
Land Improvements	(4,467,208.54)	(321,320.08)		(4,788,528.62)
Buildings and Improvements	(90,469,908.66)	(7,800,252.36)		(98,270,161.02)
Furniture, Machinery and Equipment	(10,732,545.01)	(2,255,746.69)		(12,988,291.70)
Total Accumulated Depreciation	<u>(105,669,662.21)</u>	<u>(10,377,319.13) *</u>	-	<u>(116,046,981.34)</u>
Governmental Activities Capital Assets, Net	<u>\$ 321,219,693.11</u>	<u>\$ 4,301,091.30</u>	<u>\$ -</u>	<u>\$ 325,520,784.41</u>
Business-Type Activities:				
Furniture, Machinery and Equipment	\$ 2,394,255.04	\$ 378,376.00		\$ 2,772,631.04
Less Accumulated Depreciation	(1,569,144.34)	(120,408.74)		(1,689,553.08)
Business-Type Activities Capital Assets, Net	<u>\$ 825,110.70</u>	<u>\$ 257,967.26</u>	<u>\$ -</u>	<u>\$ 1,083,077.96</u>

* Depreciation expense was charged to specific governmental functions as follows:

Instruction Regular Programs	\$ 749,776.34
Support Services General Administration	1,277,403.27
Support Services Plant Operations and Maintenance	65,440.73
Support Services Pupil Transportation	105,065.18
Unallocated	<u>8,179,633.61</u>
	<u>\$ 10,377,319.13</u>

Capital asset additions recorded as Construction in Progress represent capital expenditures made from NJSDA grants by the New Jersey School Development Authority on behalf of the District.

Note 6: LONG-TERM LIABILITIES

During the fiscal year ended June 30, 2015, the following changes occurred in long-term obligations for governmental activities:

	(Restated) Principal Outstanding <u>June 30, 2014</u>	<u>Additions</u>	<u>Reductions</u>	Principal Outstanding <u>June 30, 2015</u>	Due Within <u>One Year</u>
Governmental Activities:					
Compensated Absences	\$ 4,244,317.50		\$ (1,175,070.50)	\$ 3,069,247.00	\$ 146,825.00
Obligations under Capital Lease	1,734,549.00		(580,960.05)	1,153,588.95	573,970.54
Net Pension Liability	97,223,322.00		(5,719,555.00)	91,503,767.00	
	<u>\$ 103,202,188.50</u>	<u>\$ -</u>	<u>\$ (7,475,585.55)</u>	<u>\$ 95,726,602.95</u>	<u>\$ 720,795.54</u>

The compensated absences, obligations under capital lease and net pension liability are liquidated by the general fund.

During the fiscal year ended June 30, 2015, the following changes occurred in long-term obligations for business-type activities:

	Principal Outstanding <u>June 30, 2014</u>	<u>Additions</u>	<u>Reductions</u>	Principal Outstanding <u>June 30, 2015</u>	Due Within <u>One Year</u>
Business-Type Activities:					
Loans Payable	\$ 269,063.28	\$ 315,460.00	\$ (483,426.31)	\$ 101,096.97	\$ 64,875.37

Loans payable are liquidated by the food service fund.

Loans Payable - As of June 30, 2015, the School District had loans payable, recorded in the Food Service Enterprise Fund, totaling \$101,096.97. The loans are the result of the Food Service Management Company purchasing equipment on behalf of the School District. The loans are interest free, recorded at historical cost of the equipment and are amortized over estimated useful life of the equipment. Amortization of the loans is included in the monthly invoice paid by the School District in accordance with the Food Service Management Contract. During the fiscal year ended June 30, 2015, the monthly amortization amount was \$45,543.21. \$64,875.37 is scheduled to be paid during fiscal year ending June 30, 2016, with the balance of \$36,221.60 to be paid during fiscal year ending June 30, 2017.

Bonds Authorized but not Issued - As of June 30, 2015, the School District had no authorizations to issue additional bonded debt.

Compensated Absences - As previously stated, compensated absences will be paid from the fund from which the employees' salaries are paid. Refer to note 13 for a description of the School District's policy.

Note 6: LONG-TERM LIABILITIES (CONT'D)

Obligations under Capital Lease – On June 9, 2014, the School District entered into a lease purchase agreement in the amount of \$1,734,549.00 to finance the cost of security and technology equipment throughout the School District. The term of the capital lease is three years with an interest rate of .98%. The following is a schedule of the future minimum lease payments under this capital lease as of June 30, 2015:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 573,970.54	\$ 11,351.32	\$ 585,321.86
2017	579,618.41	5,703.45	585,321.86
	<u>\$ 1,153,588.95</u>	<u>\$ 17,054.77</u>	<u>\$ 1,170,643.72</u>

Net Pension Liability - For details on the net pension liability, refer to note 8. The School District's annual required contribution to the Public Employees' Retirement System are budgeted and paid from the general fund on an annual basis.

Note 7: OPERATING LEASES

At June 30, 2015, the School District had operating lease agreements in effect for copy machines. The present value of the future minimum rental payments under the operating lease agreements are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Amount</u>
2016	\$ 582,361.20
2017	575,317.20
2018	575,317.20
2019	120,278.52
2020	50,116.05
	<u>\$ 1,903,390.17</u>

Rental payments under operating leases for the fiscal year ended June 30, 2015 were \$532,245.15.

Note 8: PENSION PLANS

A substantial number of the School District's employees participate in one of the following defined benefit pension plans: the Teachers' Pension and Annuity Fund ("TPAF") and the Public Employees' Retirement System ("PERS"), which are administered by the New Jersey Division of Pensions and Benefits. In addition, several School District employees participate in the Defined Contribution Retirement Program, which is a defined contribution pension plan. This plan is administered by Prudential Financial for the New Jersey Division of Pensions and Benefits. Each plan has a Board of Trustees that is primarily responsible for its administration.

Note 8: PENSION PLANS (CONT'D)

The Division issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

State of New Jersey
 Division of Pensions and Benefits
 P.O. Box 295
 Trenton, New Jersey 08625-0295
<http://www.state.nj.us/treasury/pensions>

General Information about the Pension Plans**Plan Descriptions**

Teachers' Pension and Annuity Fund - The Teachers' Pension and Annuity Fund is a cost-sharing multiple-employer defined benefit pension plan, with a special funding situation, which was established as of January 1, 1955, under the provisions of N.J.S.A. 18A:66. The State of New Jersey (the "State") is responsible to fund 100% of the employer contributions, excluding any local employer early retirement incentive (ERI) contributions. The TPAF's designated purpose is to provide retirement benefits, death, disability and medical benefits to certain qualified members. Membership in the TPAF is mandatory for substantially all teachers or members of the professional staff certified by the State Board of Examiners, who have titles that are unclassified, professional and certified. The TPAF's Board of Trustees is primarily responsible for the administration of the TPAF.

Public Employees' Retirement System - The Public Employees' Retirement System is a cost-sharing multiple-employer defined benefit pension plan which was established as of January 1, 1955, under the provisions of N.J.S.A. 43:15A. The PERS's designated purpose is to provide retirement, death, disability and medical benefits to certain qualified members. Membership in the PERS is mandatory for substantially all full-time employees of the School District, provided the employee is not required to be a member of another state-administered retirement system or other state pensions fund or local jurisdiction's pension fund. The PERS's Board of Trustees is primarily responsible for the administration of the PERS.

Defined Contribution Retirement Program - The Defined Contribution Retirement Program is a multiple-employer defined contribution pension fund established on July 1, 2007 under the provisions of Chapter 92, P.L. 2007, and Chapter 103, P.L. 2007 (N.J.S.A. 43:15C-1 et seq.). The DCRP is a tax-qualified defined contribution money purchase pension plan under Internal Revenue Code (IRC) § 401(a) et seq., and is a "governmental plan" within the meaning of IRC § 414(d). The DCRP provides retirement benefits for eligible employees and their beneficiaries. Individuals covered under DCRP are employees enrolled in TPAF or PERS on or after July 1, 2007, who earn salary in excess of established "maximum compensation" limits; employees otherwise eligible to enroll in TPAF or PERS on or after November 2, 2008, who do not earn the minimum annual salary for a certain enrollment tier but who earn salary of at least \$5,000.00 annually; and employees otherwise eligible to enroll in TPAF or PERS after May 21, 2010 who do not work the minimum number of hours per week required for certain enrollment tiers, but who earn salary of at least \$5,000.00 annually.

Vesting and Benefit Provisions

Teachers' Pension and Annuity Fund - The vesting and benefit provisions are set by N.J.S.A. 18A:66. TPAF provides retirement, death and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of TPAF. Members are always fully vested for their own contributions and, after three years of service credit, become vested for 2% of related interest earned on the contributions. In the case of death before retirement, members' beneficiaries are entitled to full interest credited to the members' accounts.

Note 8: PENSION PLANS (CONT'D)**General Information about the Pension Plans (Cont'd)****Vesting and Benefit Provisions (Cont'd)**

Teachers' Pension and Annuity Fund (Cont'd) - The following represents the membership tiers for TPAF:

Tier Definition

- 1 Members enrolled before July 1, 2007
- 2 Members eligible for enrollment on or after July 1, 2007 and before November 2, 2008
- 3 Members eligible for enrollment on or after November 2, 2008 and on or before May 21, 2010
- 4 Members eligible for enrollment after May 21, 2010 and before June 28, 2011
- 5 Members eligible for enrollment on or after June 28, 2011

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 before age 62 with 25 or more years of service credit and tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

Public Employees' Retirement System - The vesting and benefit provisions are set by N.J.S.A. 43:15A and 43:3B. The PERS provides retirement, death and disability benefits. All benefits vest after 8 to 10 years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of the PERS.

The membership tiers for PERS are the same as previously noted for TPAF.

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 before age 62 with 25 or more years of service credit and tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

Note 8: PENSION PLANS (CONT'D)**General Information about the Pension Plans (Cont'd)****Vesting and Benefit Provisions (Cont'd)**

Defined Contribution Retirement Program - Eligible members are provided with a defined contribution retirement plan intended to qualify for favorable Federal income tax treatment under IRC Section 401(a), a noncontributory group life insurance plan and a noncontributory group disability benefit plan. A participant's interest in that portion of his or her defined contribution retirement plan account attributable to employee contributions shall immediately become and shall at all times remain fully vested and nonforfeitable. A participant's interest in that portion of his or her defined contribution retirement plan account attributable to employer contributions shall be vested and nonforfeitable on the date the participant commences the second year of employment or upon his or her attainment of age 65, while employed by an employer, whichever occurs first.

Contributions

Teachers' Pension and Annuity Fund - The contribution policy is set by N.J.S.A. 18A:66 and requires contributions by active members and contributing employers. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years beginning in July 2012. The member contribution rate was 6.78% in State fiscal year 2014. The phase-in of the additional incremental member contribution rate takes place in July of each subsequent State fiscal year. The State's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. For fiscal year 2014 and 2013, the State's pension contribution was less than the actuarial determined amount.

Under current statute, all employer contributions are made by the State of New Jersey on-behalf of the School District and all other related non-contributing employers. No normal or accrued liability contribution by the School District has been required over several preceding fiscal years. These on-behalf contributions by the State of New Jersey are considered a special funding situation, under the definition of GASB 68, *Accounting and Financial Reporting for Pensions*.

The School District's contractually required contribution rate for the fiscal year ended June 30, 2015 was 5.67% of the School District's covered-employee payroll, of which 0.00% of payroll was required from the School District and 100.00% of payroll was required from the State of New Jersey. The School District was not required to make any contributions to the pension plan during the fiscal year ended June 30, 2015 because of the 100.00% special funding situation with the State of New Jersey.

Public Employees' Retirement System - The contribution policy is set by N.J.S.A. 43:15A and requires contributions by active members and contributing employers. Members contribute at a uniform rate. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years beginning in July 2012. The member contribution rate was 6.78% in State fiscal year 2014. The phase-in of the additional incremental member contribution rate takes place in July of each subsequent State fiscal year. The rate for members who are eligible for the Prosecutors Part of PERS (Chapter 366, P.L. 2001) increased from 8.5% of base salary to 10%. Employers' contribution amounts are based on an actuarially determined rate. The School District's contribution amounts are based on an actuarially determined rate which included the normal cost and unfunded accrued liability.

Note 8: PENSION PLANS (CONT'D)**General Information about the Pension Plans (Cont'd)****Contributions (Cont'd)**

Public Employees' Retirement System (Cont'd) - The School Districts' contractually required contribution rate for the fiscal year ended June 30, 2015 was 13.30% of the School District's covered-employee payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the School District were \$3,889,436.00 for the fiscal year ended June 30, 2015. Employee contributions were \$2,081,813.82 for the fiscal year ended June 30, 2015.

Defined Contribution Retirement Program - The contribution policy is set by N.J.S.A. 43:15C-3 and requires contributions by active members and contributing employers. In accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. In addition to the employee contributions, the School District's contribution amounts for each pay period, 3% of the employees' base salary, are transmitted to Prudential Financial not later than the fifth business day after the date on which the employee is paid for that pay period.

For the fiscal year ended June 30, 2015, employee contributions totaled \$16,411.01, and the School District recognized pension expense of \$8,951.46. There were no forfeitures during the fiscal year.

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

Teachers' Pension and Annuity Fund - At June 30, 2015, the School District was not required to report a liability for its proportionate share of the net pension liability because of a 100% reduction for State of New Jersey pension support provided to the School District. The State's proportionate share of net pension liability, attributable to the School District is as follows:

School District's Proportionate Share of Net Pension Liability	\$ -
State of New Jersey's Proportionate Share of Net Pension Liability Associated with the School District	<u>621,033,791.00</u>
	<u>\$621,033,791.00</u>

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2013. The total pension liability was calculated through the use of updated procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2014. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers and the State of New Jersey, actuarially determined. At June 30, 2015, the School District proportion was 0.00% due to the 100% special funding situation of the State of New Jersey. For the fiscal year ended June 30, 2015, the School District recognized \$33,417,449.00 in revenue and expense, in the government-wide financial statements, for the State of New Jersey on-behalf TPAF pension contributions.

Note 8: PENSION PLANS (CONT'D)**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Cont'd)**

Public Employees' Retirement System - At June 30, 2015, the School District reported a liability of \$91,503,767.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2013. The total pension liability was calculated through the use of updated procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2014. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2014, the School District's proportion was 0.4887307726%, which was a decrease of 0.0199725987% from its proportion measured as of June 30, 2013.

For the fiscal year ended June 30, 2015, the School District recognized \$4,111,717.00, in the government-wide financial statements, of pension expense for PERS.

At June 30, 2015, the School District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ -	\$ -
Changes of Assumptions	2,877,370.00	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	5,453,127.00
Changes in Proportion and Differences Between School District Contributions and Proportionate Share of Contributions	-	3,224,434.00
School District Contributions Subsequent to the Measurement Date	<u>3,889,436.00</u>	<u>-</u>
	<u>\$ 6,766,806.00</u>	<u>\$ 8,677,561.00</u>

\$3,889,436.00 reported as deferred outflows of resources related to pensions will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2016.

Note 8: PENSION PLANS (CONT'D)**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Cont'd)**

Public Employees' Retirement System (Cont'd) - Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	<u>Ending June 30,</u>	<u>PERS</u>
2015		\$ (1,878,829.98)
2016		(1,878,829.98)
2017		(1,878,829.98)
2018		(1,878,829.98)
2019		1,191,061.25
Thereafter		<u>524,066.95</u>
		<u>\$ (5,800,191.73)</u>

Actuarial Assumptions

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2013. The total pension liability was calculated through the use of updated procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2014. This actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

	<u>TPAF</u>	<u>PERS</u>
Inflation	2.50%	3.01%
Salary Increases:		
2012-2021	Varies Based on Experience	2.15% - 4.40% Based on Age
Thereafter	Varies Based on Experience	3.15% - 5.40% Based on Age
Investment Rate of Return	7.90%	7.90%
Mortality Rate Table	RP-2000	RP-2000
Period of Actuarial Experience		
Study upon which Actuarial Assumptions were Based	July 1, 2009 - June 30, 2012	July 1, 2008 - June 30, 2011

For TPAF, mortality rates were based on the RP-2000 Health Annuitant Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements were based on Scale AA. Pre-retirement mortality improvements for active members are projected using Scale AA from the base year of 2000 until the valuation date plus 15 years to account for future mortality improvement. Post-retirement mortality improvements for non-disabled annuitants are projected using Scale AA from the base year of 2000 for males and 2003 for females until the valuation date plus 7 years to account for future mortality improvement.

Note 8: PENSION PLANS (CONT'D)**Actuarial Assumptions (Cont'd)**

For PERS, mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for females) with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA.

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pension and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of returns for each major asset class included in TPAF's and PERS's target asset allocation as of June 30, 2014 are summarized in the following table:

<u>Asset Class</u>	<u>TPAF</u>		<u>PERS</u>	
	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	6.00%	0.50%	6.00%	0.80%
Core Fixed Income	-	2.19%	-	-
Core Bonds	1.00%	1.38%	1.00%	2.49%
Short-Term Bonds	-	1.00%	-	-
Intermediate-Term Bonds	11.20%	2.60%	11.20%	2.26%
Long-Term Bonds	-	3.23%	-	-
Mortgages	2.50%	2.84%	2.50%	2.17%
High Yield Bonds	5.50%	4.15%	5.50%	4.82%
Non-US Fixed Income	-	1.41%	-	-
Inflation-Indexed Bonds	2.50%	1.30%	2.50%	3.51%
Broad US Equities	25.90%	5.88%	25.90%	8.22%
Large Cap US Equities	-	5.62%	-	-
Mid Cap US Equities	-	6.39%	-	-
Small Cap US Equities	-	7.39%	-	-
Developed Foreign Equities	12.70%	6.05%	12.70%	8.12%
Emerging Market Equities	6.50%	8.90%	6.50%	9.91%
Private Equity	8.25%	9.15%	8.25%	13.02%
Hedge Funds / Absolute Return	12.25%	3.85%	12.25%	4.92%
Real Estate (Property)	3.20%	4.43%	3.20%	5.80%
Real Estate (REITS)	-	5.58%	-	-
Commodities	2.50%	3.60%	2.50%	5.35%
Long Credit Bonds	-	3.74%	-	-
	<u>100.00%</u>		<u>100.00%</u>	

Note 8: PENSION PLANS (CONT'D)**Actuarial Assumptions (Cont'd)**

Discount Rate - The discount rate used to measure the total pension liability was 4.68% and 4.95% for TPAF as of June 30, 2014 and 2013, respectively, and 5.39% and 5.55% for PERS as of June 30, 2014 and 2013, respectively. For TPAF and PERS, these single blended discount rates were based on the long-term expected rate of return on pension plan investments of 7.9%, and a municipal bond rate of 4.29% and 4.63% as of June 30, 2014 and 2013, respectively, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/ Aa or higher. The projection of cash flows used to determine the discount rates for TPAF and PERS assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2027 for TPAF and 2033 for PERS. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2027 for TPAF and 2033 for PERS, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of School District's Proportionate Share of Net Pension Liability to Changes in the Discount Rate

Teachers' Pension and Annuity Fund (TPAF) - As indicated above, TPAF has a special funding situation where the State pays 100% of the School District's annual required contribution. As such, the net pension liability as of June 30, 2014 attributable to the School District is \$0 and the State's net pension liability attributable to the School District using a discount rate of 4.68%, as well as using a discount rate that is 1% lower or 1% higher than the current rates used is as follows:

	TPAF		
	1% Decrease (3.68%)	Current Discount Rate (4.68%)	1% Increase (5.68%)
School District's Proportionate Share of the Net Pension Liability	\$ -	\$ -	\$ -
State's Proportionate Share of the Net Pension Liability Associated with the School District	746,940,516.33	621,033,791.00	516,312,331.68
	<u>\$746,940,516.33</u>	<u>\$621,033,791.00</u>	<u>\$516,312,331.68</u>

Note 8: PENSION PLANS (CONT'D)**Sensitivity of School District's Proportionate Share of Net Pension Liability to Changes in the Discount Rate (Cont'd)**

Public Employees' Retirement System (PERS) - The following presents the School District's proportionate share of the net pension liability at June 30, 2014 calculated using a discount rate of 5.39% for PERS, as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rates used:

	<u>PERS</u>		
	1% Decrease <u>(4.39%)</u>	Current Discount Rate <u>(5.39%)</u>	1% Increase <u>(6.39%)</u>
School District's Proportionate Share of the Net Pension Liability	<u>\$115,114,855.21</u>	<u>\$ 91,503,767.43</u>	<u>\$ 71,676,462.68</u>

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued New Jersey Division of Pension and Benefits financial report. Information on where to obtain the report is indicated at the beginning of this note.

Note 9: STATE POST-RETIREMENT MEDICAL BENEFITS

P.L. 1987, c.384 of P.L. 1990, c.6 required Teachers' Pensions and Annuity Fund ("TPAF") and the Public Employees' Retirement System ("PERS"), respectively, to fund post-retirement medical benefits for those State employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c.103 amended the law to eliminate the funding of postemployment medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of postemployment medical benefits for retired State employees and retired educational employees. As of June 30, 2014, there were 103,432 retirees receiving postemployment educational benefits, and the State contributed \$1.04 billion on their behalf. The cost of these benefits is funded through contributions by the State in accordance with P.L. 1994, c.62. Funding of post-retirement medical premiums changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State is also responsible for the cost attributable to P.L. 1992 c.126, which provides free health benefits to members of PERS and the Alternate Benefit Program who retire from a board of education or county college with 25 years of service. The State paid \$165.8 million toward Chapter 126 benefits for 18,122 eligible retired members in fiscal year 2014.

Note 10: ON-BEHALF PAYMENTS

For the fiscal year ended June 30, 2015, the School District has recognized as revenues and expenditures on-behalf payments made by the State for normal costs and post-retirement medical costs related to TPAF. The amounts recognized as revenues and expenditures for normal costs and post-retirement medical costs were \$6,141,451.00 and \$9,749,557.00, respectively.

Note 11: RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Property and Liability Insurance - The School District maintains commercial insurance coverage for property, liability, student accident, and surety bonds. A complete schedule of insurance coverage can be found in the Statistical Section of this Comprehensive Annual Financial Report.

New Jersey Unemployment Compensation Insurance - The School District has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the School District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The School District is billed quarterly for amounts due to the State.

The following is a summary of the activity of the School District's private-purpose trust fund for the unemployment claims for the current and previous two fiscal years:

<u>Fiscal Year Ended June 30,</u>	<u>Contributions (1)</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2015	\$ 1,869,217.11	\$ 2,464,623.43	\$ 75,000.00
2014	1,706,700.57	1,280,328.70	670,406.32
2013	697,331.73	569,665.55	244,034.45

(1) Contributions include School District contributions, employee salary deductions and interest earned, if any.

Workers' Compensation Insurance – The City of Camden School District is self-insured for workers' compensation insurance. The District acquires a private excess workers' compensation insurance policy. This policy limits the District's liability for a workers compensation claim to \$500,000.00 per occurrence. Claims less than \$500,000.00 per any one injury or illness are not covered by this policy. Consequently, payments required for claims less than \$500,000.00 are funded by the District's budget on a pay-as-you-go basis.

Insurance Pool - The School District is a member of the New Jersey School Boards Association Insurance Group (NJSBAIG). NJSBAIG provides its members with the following coverage: General Liability, Boiler & Machinery, Errors & Omissions, Worker's Compensation, Umbrella Liability, WC Self-Funded Accounts, Automobile Liability, Public Official Bonds, Property Damage, Crime, Discounted Appraisal Services, and WC Group Accounts.

NJSBAIG provides the School District with the following coverage:

Comprehensive General Liability
Automobile Liability and Physical Damage

NJSBAIG publishes its own financial report for the fiscal year ended June 30, 2015, which can be obtained at www.njsig.org.

Note 12: DEFERRED COMPENSATION

The School District offers its employees a choice of eight deferred compensation plans created in accordance with Internal Revenue Code Sections 403(b) and 457. The plans, which are administered by the entities listed below, permit participants to defer a portion of their salary until future years. Amounts deferred under the plans are not available to employees until termination, retirement, death, or unforeseeable emergency. The plan administrators are as follows:

Met Life	VALIC
Midland	Met Life
Equitable Association	Lincoln Investment Planning, Inc.
Syracusa Benefits	NY Life

Note 13: COMPENSATED ABSENCES

The School District accounts for compensated absences (e.g., unused vacation, sick leave) as directed by Governmental Accounting Standards Board Statement No. 16 (GASB 16), *Accounting for Compensated Absences*. A liability for compensated absences attributable to services already rendered and not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits.

All full-time School District employees are entitled to thirteen paid sick leave days per fiscal school year. Unused sick leave may be accumulated and carried forward to the subsequent years. School District employees are entitled to two personal days that, in most instances, may be carried forward to subsequent years' accumulated sick leave. Vacation days not used during the year may not be accumulated and carried forward. Benefits paid in any future year will be calculated according to formulas outlined in the Districts' agreements with the various employee unions and included in the current years' budget.

The liability for vested compensated absences is recorded within those funds as the benefits accrue to employees. At June 30, 2015, the liability for compensated absences reported on the government-wide statement of net position was \$3,069,247.00.

Note 14: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2015 is as follows:

<u>Fund</u>	<u>Interfunds Receivable</u>	<u>Interfunds Payable</u>
General	\$ 14,345,426.05	\$ 457,919.26
Special Revenue		14,530,917.94
Capital Projects	160,579.18	
Proprietary	185,491.89	2,342.04
Fiduciary	299,682.12	
	<u>\$ 14,991,179.24</u>	<u>\$ 14,991,179.24</u>

Note 14: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONT'D)

The interfund receivables and payables above predominately resulted from payments made by certain funds on behalf of other funds. During the fiscal year 2015, the School District expects to liquidate such interfunds, depending upon the availability of cash flow.

Interfund Transfers:

	<u>Transfers In:</u>		
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>
<u>Transfer Out:</u>			
General Fund	\$ (1,310,956.00)	\$ 1,310,956.00	
Special Revenue Fund	5,678,768.50	(5,678,768.50)	
Capital Projects Fund	<u>4,071.00</u>		<u>\$ (4,071.00)</u>
Total Transfers	<u>\$ 4,371,883.50</u>	<u>\$ (4,367,812.50)</u>	<u>\$ (4,071.00)</u>

During the fiscal year ended June 30, 2015, the capital projects fund transferred \$4,071.00 to the general fund for the local share of School District managed projects completed in fiscal year ended June 30, 2015, the general fund transferred \$1,310,956.00 to the special revenue fund as a local contribution to the preschool education program, and the special revenue fund transferred \$5,678,768.50 to the general funds as a contribution to the school-based budgets.

Note 15: CONTINGENCIES

Grantor Agencies - Amounts received or receivable from grantor agencies could be subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the School District expects such amount, if any, to be immaterial.

Contingent Liabilities - Auditors from the Office of the Inspector General (OIG) of the U.S. Department of Education (Department) conducted audits of the School District's administration of Department funds during the period July 1, 2005 through June 30, 2009 and noted deficiencies. The School District received program determination letters from the OIG as a result of these audits which included monetary determinations requesting a total repayment of \$1,592,431.00 from the School District. The District appealed the monetary determinations and as a result of their appeals, settled for an amount of \$703,621.00. The District paid \$351,810.50 during the school year and has recorded an accounts payable as of June 30, 2015 for the remaining \$351,810.50 which was paid in September 2015.

Litigation - The School District is a defendant in several legal proceedings, including a number of workers compensation claims that are in various stages of litigation. It is the opinion of administration and legal counsel, that the outcome, or exposure to the School District, from the workers compensation claims is either unknown or potential losses, if any, would not be material to the financial statements. However, legal counsel has estimated an aggregate potential liability of \$2,175,000.00 resulting from two other legal proceedings. The District has recorded a liability as of June 30, 2015 for this estimated amount.

Note 16: CONCENTRATIONS

The School District depends on financial resources flowing from, or associated with, both the federal government and the State of New Jersey. As a result of this dependency, the School District is subject to changes in specific flows of intergovernmental revenues based on modifications to federal and State laws and federal and State appropriations.

Note 17: DEFICIT FUND BALANCES

The School District has a deficit fund balance of \$2,106,604.54 in the general fund and \$2,907,938.00 in the special revenue fund as of June 30, 2015 as reported in the fund statements (modified accrual basis). N.J.S.A. 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, school districts must record the delayed one or more June state aid payments as revenue, for budget purposes only, in the current school budget year. The statute provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the June state aid payments in the subsequent fiscal year, the School District cannot recognize the June state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the June state aid payments, the general and special revenue fund balance deficit does not alone indicate that the School District is facing financial difficulties.

Pursuant to N.J.S.A. 18A:22-44.2 any negative unassigned general fund balance that is reported as a direct result from a delay in the June payments of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The School District deficits reported in the GAAP funds statements of \$2,106,604.54 in the general fund and \$2,907,938.00 in the special revenue fund are less than the June state aid payments.

Note 18: FUND BALANCES**RESTRICTED**

As stated in note 1, the restricted fund balance classification includes amounts that are restricted to specific purposes. Such restrictions, or constraints, are placed on the use of resources by either of the following: (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation. Specific restrictions of the School District's fund balance are summarized as follows:

General Fund

For Excess Surplus - In accordance with N.J.S.A. 18A:7F-7, as amended, the designation of restricted fund balance - excess surplus is the result of a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve general fund balance at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The excess fund balance at June 30, 2015 for the fiscal year 2014-2015 is \$18,390,835.03 presented on the budgetary basis of accounting (Exhibit C-1). Excluding the last state aid payments not recognized on a GAAP basis, no excess fund balance was generated during fiscal year 2014-2015. Additionally, \$8,221,576.00 of excess fund balance generated during 2013-2014 has been restricted and designated for utilization in the 2015-2016 budget.

For Capital Reserve Account - As of June 30, 2015, the balance in the capital reserve account is \$1.00. These funds are restricted for future capital outlay expenditures for capital projects in the School District's approved Long Range Facilities Plan (LRFP).

Note 18: FUND BALANCES (CONT'D)**RESTRICTED (CONT'D)****General Fund (Cont'd)**

For Emergency Reserve - As of June 30, 2015, the balance in the emergency reserve is \$1,000,000.00. These funds are restricted for the purpose of financing unanticipated general fund expenditures required for a thorough and efficient education in accordance with N.J.S.A. 18A:7F-41c(1). The balance of the reserve is not permitted to exceed \$250,000.00, or one percent (1%) of the School District's general fund budget up to a maximum of \$1,000,000.00, whichever is greater. Deposits may be made to the emergency reserve account at budget time, or by board resolution at year end of any unanticipated revenue or unexpended line item appropriation, or both. Withdrawals from the emergency reserve require approval by the Commissioner.

Capital Projects Fund – The District has a number of capital projects that have been approved for construction by the New Jersey Economic Development Authority through its Additional State School Building Aid program. There are two types of projects; one where the State manages the construction and subsequently transfers title to the District; the other where the District receives a grant, manages the project and gets reimbursed for expenses made by the District. As of June 30, 2015, the restricted fund balance amount is \$4,564,838.81.

ASSIGNED

As stated in note 1, the assigned fund balance classification includes amounts that are constrained by the School District's *intent* to be used for specific purposes, but are neither restricted nor committed. Specific assignments of the School District's fund balance are summarized as follows:

General Fund

For Subsequent Year's Expenditures – As of June 30, 2015, \$1,587,056.40 of assigned fund balance is designated for use in a subsequent years' budget. The School District has appropriated and included as anticipated revenue for the fiscal year ending June 30, 2016 \$959,635.00 of general fund balance at June 30, 2015, thereby leaving \$627,421.40 required to be included as anticipated revenue in a future years' budget. Of the remaining \$627,421.40 designated for future year's budgets, \$623,350.40 resulted from Special Education Medicaid Initiative (SEMI) reimbursements received during 2014-2015 for previous fiscal year expenditures and \$4,071.00 resulted from the completion of unexpended capital projects originally funded by a capital outlay transfer.

Other Purposes - As of June 30, 2015, the School District had \$152,552.80 of encumbrances outstanding for purchase orders and contracts signed by the School District, but not completed, as of the close of the fiscal year.

Note 18: FUND BALANCES (CONT'D)**UNASSIGNED**

As stated in note 1, the unassigned fund balance classification represents fund balance that has not been restricted, committed, or assigned to specific purposes. The School District's unassigned fund balance is summarized as follows:

General Fund - As of June 30, 2015, \$6,930,416.43 of general fund balance was unassigned as presented on the budgetary basis of accounting (Exhibit C-1). Excluding a portion of the last state aid payments not recognized on a GAAP basis, the unassigned general fund balance was a deficit of \$2,106,604.54 as reported on the balance sheet as of June 30, 2015. The deficit is a result of the delay in the payment of state aid until the following fiscal year. As stated in note 17, since the State is recording the June state aid payments in the subsequent fiscal year, the School District cannot recognize the June state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the June state aid payments, the general fund balance deficit does not alone indicate that the School District is facing financial difficulties. The unassigned deficit in the general fund on the GAAP financial statements in the amount of \$2,106,604.54 is less than the last state aid payments.

Special Revenue Fund - As of June 30, 2015, the fund balance of the special revenue fund was a deficit of \$2,907,938.00, thus resulting in the fund balance classification of unassigned. The deficit is a result of the delay in the payment of state aid until the following fiscal year. As stated in note 17, since the State is recording the June state aid payments in the subsequent fiscal year, the School District cannot recognize the June state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the June state aid payments, the special revenue fund balance deficit does not alone indicate that the School District is facing financial difficulties. The unassigned deficit on the GAAP financial statements in the amount of \$2,907,938.00 is equal to the last state aid payments.

Note 19: RESTATEMENT OF NET POSITION

As indicated in Note 1 to the financial statements, in fiscal year 2015, the District adopted GASB Statement 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. As a result of implementing this new GASB statement, it was necessary to adjust unrestricted (deficit) net position in the government-wide financial statements, for this School District's proportionate share of the Public Employees' Retirement System (PERS) net pension liability. The cumulative effect on the financial statements as reported for June 30, 2014 is as follows:

	Governmental Activities
Beginning Net Position as Previously Reported at June 30, 2014	\$ 331,927,965.48
Prior Period Adjustment - Implementation of GASBS No. 68:	
Net Pension Liability (Measurement Date)	\$ (97,223,322.00)
Deferred Outflows - School District's contributions made subsequent to measurement date	4,029,026.00
Accounts Payable - School District's contributions recorded by pension plan as accounts receivable at June 30, 2014	<u>(4,029,026.00)</u>
Total Prior Period Adjustment	<u>(97,223,322.00)</u>
Net Position as Restated, July 1, 2014	<u>\$ 234,704,643.48</u>

REQUIRED SUPPLEMENTARY INFORMATION
PART II

BUDGETARY COMPARISON SCHEDULES

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

	Original <u>Budget</u>	Budget <u>Amendments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 7,449,009.00		\$ 7,449,009.00	\$ 7,449,009.00	
Tuition	700,000.00		700,000.00	163,760.17	\$ (536,239.83)
Rents and Royalties	25,000.00		25,000.00	23,160.08	(1,839.92)
Miscellaneous	2,122,188.00		2,122,188.00	2,258,339.12	136,151.12
Total - Local Sources	<u>10,296,197.00</u>	<u>-</u>	<u>10,296,197.00</u>	<u>9,894,268.37</u>	<u>(401,928.63)</u>
Federal Sources:					
Impact Aid	45,000.00		45,000.00	250,863.79	205,863.79
Medicaid Reimbursement - ARRA				623,350.40	623,350.40
Medicaid Reimbursement	545,414.00		545,414.00	691,251.51	145,837.51
	<u>590,414.00</u>	<u>-</u>	<u>590,414.00</u>	<u>1,565,465.70</u>	<u>975,051.70</u>
State Sources:					
Equalization Aid	214,776,464.00		214,776,464.00	214,776,464.00	
Security Aid	5,949,022.00		5,949,022.00	5,949,022.00	
Adjustment Aid	46,068,696.00		46,068,696.00	46,068,696.00	
Transportation Aid	4,511,837.00		4,511,837.00	4,511,837.00	
Nonpublic School Transportation Aid				42,221.00	42,221.00
Special Education Aid	8,244,198.00		8,244,198.00	8,244,198.00	
PARCC Readiness Aid	148,690.00		148,690.00	148,690.00	
Per Pupil Growth Aid	148,690.00		148,690.00	148,690.00	
Tuition Reimbursement for Homeless Students				765,508.46	765,508.46
Extraordinary Special Education Costs Aid				840,057.00	840,057.00
On-behalf TPAF Pension Contributions (Non-Budgeted)				15,891,008.00	15,891,008.00
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)				6,639,208.73	6,639,208.73
Total - State Sources	<u>279,847,597.00</u>	<u>-</u>	<u>279,847,597.00</u>	<u>304,025,600.19</u>	<u>24,178,003.19</u>
Total Revenues	<u>290,734,208.00</u>	<u>-</u>	<u>290,734,208.00</u>	<u>315,485,334.26</u>	<u>24,751,126.26</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
<u>EXPENDITURES:</u>					
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 2,856,505.00	\$ 402,847.29	\$ 3,259,352.29	\$ 3,098,701.57	\$ 160,650.72
Grades 1-5	20,122,283.00	(1,161,750.26)	18,960,532.74	18,558,115.07	402,417.67
Grades 6-8	7,955,285.00	1,427,293.52	9,382,578.52	9,087,682.62	294,895.90
Grades 9-12	8,659,474.00	2,299,720.96	10,959,194.96	10,747,327.07	211,867.89
Home Instruction:					
Salaries of Teachers	185,000.00		185,000.00	114,979.98	70,020.02
Purchased Professional - Educational Services	800,000.00	(46,000.00)	754,000.00	588,920.06	165,079.94
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	1,202,845.00	248,705.57	1,451,550.57	1,385,231.16	66,319.41
Purchased Professional - Educational Services	4,387,124.00	752,770.71	5,139,894.71	4,953,158.13	186,736.58
Purchased Technical Services	526,584.00	(86,067.01)	440,516.99	386,653.83	53,863.16
Other Purchased Services	19,000.00	1,559.14	20,559.14	17,559.14	3,000.00
General Supplies	4,628,672.00	(614,309.60)	4,014,362.40	3,206,976.16	807,386.24
Textbooks	2,860,067.00	(213,211.06)	2,646,855.94	241,165.52	2,405,690.42
Other Objects	321,634.00	63,073.54	384,707.54	306,306.44	78,401.10
Total Regular Programs	54,524,473.00	3,074,632.80	57,599,105.80	52,692,776.75	4,906,329.05
Cognitive - Mild					
Salaries of Teachers	344,222.00	62,148.30	406,370.30	406,370.30	
Other Salaries for Instruction	264,042.00	87,587.00	351,629.00	295,642.19	55,986.81
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000.00		1,000.00		1,000.00
Textbooks					
Other Objects					
Total Cognitive -Mild	609,264.00	149,735.30	758,999.30	702,012.49	56,986.81

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Special Education:					
Cognitive - Moderate					
Salaries of Teachers	\$ 329,570.00	\$ 129,182.00	\$ 458,752.00	\$ 456,561.85	\$ 2,190.15
Other Salaries for Instruction		30,396.00	30,396.00	26,290.81	4,105.19
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	<u>329,570.00</u>	<u>159,578.00</u>	<u>489,148.00</u>	<u>482,852.66</u>	<u>6,295.34</u>
Learning and/or Language Disabilities					
Salaries of Teachers	5,712,995.00	(1,606,584.90)	4,106,410.10	4,021,481.89	84,928.21
Other Salaries for Instruction	924,671.00	368,368.95	1,293,039.95	1,255,861.82	37,178.13
Purchased Professional - Educational Services	4,000.00		4,000.00		4,000.00
Purchased Technical Services					
Other Purchased Services					
General Supplies	42,177.00	(25,825.16)	16,351.84	9,691.82	6,660.02
Textbooks	13,500.00	(10,188.77)	3,311.23	2,811.23	500.00
Other Objects					
Total Learning and/or Language Disabilities	<u>6,697,343.00</u>	<u>(1,274,229.88)</u>	<u>5,423,113.12</u>	<u>5,289,846.76</u>	<u>133,266.36</u>
Autism:					
Salaries of Teachers	844,447.00	102,708.50	947,155.50	891,304.66	55,850.84
Other Salaries for Instruction	192,225.00	152,273.47	344,498.47	326,295.33	18,203.14
Other Purchased Services	300.00		300.00		300.00
General Supplies	19,050.00	(4,685.01)	14,364.99	4,164.99	10,200.00
Textbooks					
Other Objects					
Total Autism	<u>1,056,022.00</u>	<u>250,296.96</u>	<u>1,306,318.96</u>	<u>1,221,764.98</u>	<u>84,553.98</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
<u>EXPENDITURES:</u>					
General Current Expense (Cont'd):					
Special Education (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 1,424,798.00	\$ (459,197.77)	\$ 965,600.23	\$ 815,268.78	\$ 150,331.45
Other Salaries for Instruction	253,769.00	333,524.09	587,293.09	542,912.70	44,380.39
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	27,382.00	(21,282.00)	6,100.00	223.49	5,876.51
Textbooks	1,500.00	(764.64)	735.36		735.36
Other Objects					
Total Behavioral Disabilities	<u>1,707,449.00</u>	<u>(147,720.32)</u>	<u>1,559,728.68</u>	<u>1,358,404.97</u>	<u>201,323.71</u>
Multiple Disabilities:					
Salaries of Teachers	686,726.00	(68,460.90)	618,265.10	508,189.62	110,075.48
Other Salaries for Instruction	191,796.00	66,957.65	258,753.65	206,056.30	52,697.35
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	6,600.00	(1,000.00)	5,600.00	2,306.87	3,293.13
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>885,122.00</u>	<u>(2,503.25)</u>	<u>882,618.75</u>	<u>716,552.79</u>	<u>166,065.96</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Special Education (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 8,527,049.00	\$ 1,363,368.67	\$ 9,890,417.67	\$ 9,608,251.72	\$ 282,165.95
Other Salaries for Instruction	50,728.00	(360.00)	50,368.00	6,870.91	43,497.09
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	7,000.00	(1,105.69)	5,894.31	2,682.94	3,211.37
Textbooks					
Other Objects					
Total Resource Room/Center	<u>8,584,777.00</u>	<u>1,361,902.98</u>	<u>9,946,679.98</u>	<u>9,617,805.57</u>	<u>328,874.41</u>
Preschool Disabilities - Full-Time:					
Salaries of Teachers	526,201.00	(69,589.19)	456,611.81	456,611.81	
Other Salaries for Instruction	208,350.00	36,124.49	244,474.49	244,474.49	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	10,400.00	(7,919.89)	2,480.11	2,480.11	
Textbooks					
Other Objects					
Total Preschool Disabilities - Full-Time	<u>744,951.00</u>	<u>(41,384.59)</u>	<u>703,566.41</u>	<u>703,566.41</u>	<u>-</u>
Cognitive - Severe:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Severe	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education	<u>20,614,498.00</u>	<u>455,675.20</u>	<u>21,070,173.20</u>	<u>20,092,806.63</u>	<u>977,366.57</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<u>EXPENDITURES:</u>					
General Current Expense (Cont'd):					
Bilingual Education:					
Salaries of Teachers	\$ 4,161,183.00	\$ 868,408.83	\$ 5,029,591.83	\$ 4,717,855.81	\$ 311,736.02
Other Salaries for Instruction	255,635.00	31,477.38	287,112.38	242,946.96	44,165.42
Purchased Professional - Educational Services	200,000.00	(82,830.47)	117,169.53	96,920.00	20,249.53
Purchased Technical Services					
Other Purchased Services	2,300.00	(800.00)	1,500.00	99.00	1,401.00
General Supplies	36,153.00	87,070.60	123,223.60	110,155.84	13,067.76
Textbooks	11,942.00	(5,000.00)	6,942.00	6,091.65	850.35
Other Objects	3,533.00	(2,533.00)	1,000.00		1,000.00
	<u>4,670,746.00</u>	<u>895,793.34</u>	<u>5,566,539.34</u>	<u>5,174,069.26</u>	<u>392,470.08</u>
Total Bilingual Education					
School Sponsored Co-curricular Activities - Instruction:					
Salaries	103,800.00	(67,945.82)	35,854.18	11,162.58	24,691.60
Other Purchased Services	4,500.00	(2,000.00)	2,500.00		2,500.00
Supplies and Materials	27,570.00	(7,998.15)	19,571.85	1,143.00	18,428.85
Other Objects					
	<u>135,870.00</u>	<u>(77,943.97)</u>	<u>57,926.03</u>	<u>12,305.58</u>	<u>45,620.45</u>
Total School Sponsored Co-curricular Activities					
School Sponsored Athletics - Instruction:					
Salaries	530,070.00	63,184.00	593,254.00	576,769.13	16,484.87
Other Purchased Services	89,900.00	(14,400.00)	75,500.00	71,061.04	4,438.96
Supplies and Materials	147,812.00	54,769.43	202,581.43	193,555.84	9,025.59
Other Objects	41,500.00	(3,458.00)	38,042.00	36,122.50	1,919.50
	<u>809,282.00</u>	<u>100,095.43</u>	<u>909,377.43</u>	<u>877,508.51</u>	<u>31,868.92</u>
Total School Sponsored Athletics					

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Other Instructional Programs - Instruction:					
Salaries		\$ 198,356.60	\$ 198,356.60	\$ 198,356.60	
Other Salaries for Instruction					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Other Instructional Programs - Instruction	-	198,356.60	198,356.60	198,356.60	-
Before/After School Programs - Instruction:					
Salaries		130.50	130.50	130.50	
Purchased Services					
Supplies and Materials	\$ 35,600.00	(35,600.00)			
Other Objects					
Total Before/After School Programs - Instruction	35,600.00	(35,469.50)	130.50	130.50	-
Before/After School Programs - Support Services:					
Salaries		1,500.00	1,500.00		\$ 1,500.00
Supplies and Materials	3,000.00	(3,000.00)			
Total Before/After School Programs - Support Services	3,000.00	(1,500.00)	1,500.00	-	1,500.00
Summer School - Instruction:					
Salaries	1,009,198.00	(944,198.00)	65,000.00	63,446.33	1,553.67
Other Salaries for Instruction	34,000.00	(34,000.00)			
Purchased Professional Services		240,289.00	240,289.00	193,104.00	47,185.00
General Supplies	37,011.56	(11,365.53)	25,646.03	19,377.62	6,268.41
Textbooks	10,000.00	70,000.00	80,000.00	67,769.43	12,230.57
Other Objects					
Total Summer School - Instruction	1,090,209.56	(679,274.53)	410,935.03	343,697.38	67,237.65

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Summer School - Support Services:					
Salaries	\$ 126,000.00	\$ 163,394.53	\$ 289,394.53	\$ 288,624.03	\$ 770.50
Purchased Professional Services					
Other Purchased Services					
Supplies and Materials					
	<u>126,000.00</u>	<u>163,394.53</u>	<u>289,394.53</u>	<u>288,624.03</u>	<u>770.50</u>
Total Summer School - Support Services					
	<u>126,000.00</u>	<u>163,394.53</u>	<u>289,394.53</u>	<u>288,624.03</u>	<u>770.50</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	1,078,468.00	685,166.27	1,763,634.27	1,605,195.38	158,438.89
Purchased Professional and Technical Services	1,500,000.00	153,177.00	1,653,177.00	1,653,177.00	
Other Purchased Services					
Supplies and Materials					
	<u>2,578,468.00</u>	<u>838,343.27</u>	<u>3,416,811.27</u>	<u>3,258,372.38</u>	<u>158,438.89</u>
Total Instructional/Alternative Education Program - Instruction					
	<u>2,578,468.00</u>	<u>838,343.27</u>	<u>3,416,811.27</u>	<u>3,258,372.38</u>	<u>158,438.89</u>
Total Instruction	<u>84,588,146.56</u>	<u>4,932,103.17</u>	<u>89,520,249.73</u>	<u>82,938,647.62</u>	<u>6,581,602.11</u>
Community Services Programs/Operations:					
Salaries	1,693,934.00	(673,735.22)	1,020,198.78	325,734.81	694,463.97
Other Purchased Services	8,750.00	108,844.80	117,594.80	88,133.78	29,461.02
Travel					
Supplies and Materials	2,500.00	28,163.20	30,663.20	27,065.74	3,597.46
	<u>1,705,184.00</u>	<u>(536,727.22)</u>	<u>1,168,456.78</u>	<u>440,934.33</u>	<u>727,522.45</u>
Total Community Services Programs/Operations					
	<u>1,705,184.00</u>	<u>(536,727.22)</u>	<u>1,168,456.78</u>	<u>440,934.33</u>	<u>727,522.45</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

	Original <u>Budget</u>	Budget <u>Amendments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Instruction:					
Tuition - Other LEAs Within the State - Regular	\$ 929,382.40	\$ 410,232.16	\$ 1,339,614.56	\$ 1,239,497.58	\$ 100,116.98
Tuition - Other LEAs Within the State - Special	1,072,601.80	(115,017.11)	957,584.69	908,890.63	48,694.06
Tuition - County Voc. School Dist. - Regular	2,901,392.00		2,901,392.00	2,901,392.00	
Tuition - County Special Services/Regional Day School	1,279,257.00	1,034,565.65	2,313,822.65	2,250,995.47	62,827.18
Tuition - Private Schools for the Disabled w/in State	8,588,528.00	(708,482.57)	7,880,045.43	7,616,784.08	263,261.35
Tuition - Private Schools for the Disabled & Other LEAs - Special, O/S State	322,441.00	(272,000.00)	50,441.00	27,354.00	23,087.00
Tuition - State Facilities	2,807,774.00	1,675.57	2,809,449.57	2,809,449.57	
Tuition - Other	900,000.00	(5,973.70)	894,026.30	804,756.00	89,270.30
Total Undistributed Expenditures - Instruction	18,801,376.20	345,000.00	19,146,376.20	18,559,119.33	587,256.87
Undistributed Expenditures - Attendance and Social Work:					
Salaries	1,777,513.00	279,742.87	2,057,255.87	1,667,633.41	389,622.46
Salaries of Drop-Out Prevention Officer/Coordinators	504,832.00	4,082.68	508,914.68	387,257.85	121,656.83
Salaries of Family Support Teams	509,172.00	409,077.08	918,249.08	832,885.49	85,363.59
Salaries of Community/School Coordinators	194,921.00	299,897.74	494,818.74	440,646.22	54,172.52
Purchased Professional and Technical Services	1,900.00	13,900.00	15,800.00	15,100.00	700.00
Other Purchased Services	15,000.00	(6,000.00)	9,000.00	3,425.80	5,574.20
Supplies and Materials	43,125.00	(16,239.83)	26,885.17	21,280.90	5,604.27
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	3,046,463.00	984,460.54	4,030,923.54	3,368,229.67	662,693.87

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Health Services:					
Salaries	\$ 2,167,947.00	\$ 344,056.08	\$ 2,512,003.08	\$ 2,390,174.67	\$ 121,828.41
Salaries of Secretarial and Clerical Assistants					
Salaries of Social Services Coordinators	359,619.00	(192,577.27)	167,041.73	98,823.01	68,218.72
Purchased Professional and Technical Services	63,920.00	10,000.00	73,920.00	34,110.00	39,810.00
Other Purchased Services	3,300.00	(570.00)	2,730.00	2,729.67	0.33
Supplies and Materials	85,250.00	(21,055.73)	64,194.27	54,530.32	9,663.95
Other Objects					
Total Undistributed Expenditures - Health Services	2,680,036.00	139,853.08	2,819,889.08	2,580,367.67	239,521.41
Undistributed Expenditures - Speech, OT, PT & Related Services:					
Salaries	1,223,259.00	(245,385.68)	977,873.32	977,873.32	
Purchased Professional Educational Services	1,200,000.00	118,085.15	1,318,085.15	1,179,073.46	139,011.69
Supplies and Materials					
Total Undistributed Expenditures - Speech, OT, PT & Related Services	2,423,259.00	(127,300.53)	2,295,958.47	2,156,946.78	139,011.69
Undistributed Expenditures - Extra Service:					
Salaries	679,794.00	453,189.00	1,132,983.00	1,110,155.56	22,827.44
Purchased Professional Educational Services	600,000.00	385,112.81	985,112.81	916,650.23	68,462.58
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Students - Extra Service	1,279,794.00	838,301.81	2,118,095.81	2,026,805.79	91,290.02

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 3,565,429.00	\$ (88,478.58)	\$ 3,476,950.42	\$ 3,391,749.99	\$ 85,200.43
Salaries of Secretarial and Clerical Assistants	749,413.00	442,119.91	1,191,532.91	1,068,567.35	122,965.56
Other Salaries					
Purchased Professional Educational Services	160,878.00	59,520.26	220,398.26	158,485.44	61,912.82
Purchased Professional and Technical Services					
Other Purchased Professional and Technical Services	10,000.00	(5,000.00)	5,000.00	3,987.13	1,012.87
Other Purchased Services	44,652.28	(11,224.69)	33,427.59	30,688.96	2,738.63
Supplies and Materials	109,816.00	(39,152.08)	70,663.92	58,634.13	12,029.79
Other Objects	500.00	100.00	600.00		600.00
Total Undistributed Expenditures - Guidance	<u>4,640,688.28</u>	<u>357,884.82</u>	<u>4,998,573.10</u>	<u>4,712,113.00</u>	<u>286,460.10</u>
Undistributed Expenditures - Child Study Teams:					
Salaries of Other Professional Staff	4,477,696.00	(747,280.31)	3,730,415.69	3,686,888.31	43,527.38
Salaries of Secretarial and Clerical Assistants	113,613.00	34,360.11	147,973.11	147,973.11	
Other Salaries	54,887.00	63,989.76	118,876.76	118,876.76	
Purchased Professional Educational Services	75,000.00	14,828.64	89,828.64	51,328.64	38,500.00
Other Purchased Professional and Technical Services					
Other Purchased Services	6,000.00	4,366.28	10,366.28	9,463.35	902.93
Supplies and Materials	20,000.00	70,800.15	90,800.15	90,001.87	798.28
Other Objects					
Total Undistributed Expenditures - Child Study Teams	<u>4,747,196.00</u>	<u>(558,935.37)</u>	<u>4,188,260.63</u>	<u>4,104,532.04</u>	<u>83,728.59</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	\$ 105,623.00	\$ 632,211.04	\$ 737,834.04	\$ 733,285.17	\$ 4,548.87
Salaries of Other Professional Staff	42,417.00	(42,417.00)			
Salaries of Secretarial and Clerical Assistants		93,026.72	93,026.72	93,026.72	
Other Salaries					
Salaries of Facilitators, Math Coaches & Literacy Coaches	250,990.00	(160,957.65)	90,032.35	78,323.30	11,709.05
Purchased Professional Educational Services	8,820.00	5,477.34	14,297.34	9,409.02	4,888.32
Purchased Professional and Technical Services	13,000.00	(8,000.00)	5,000.00	5,000.00	
Other Purchased Services	10,900.00	(6,900.00)	4,000.00	845.03	3,154.97
Supplies and Materials	50,050.00	(20,784.70)	29,265.30	19,210.36	10,054.94
Other Objects		950.00	950.00	948.00	2.00
	<u>481,800.00</u>	<u>492,605.75</u>	<u>974,405.75</u>	<u>940,047.60</u>	<u>34,358.15</u>
Total Undistributed Expenditures - Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	1,930,559.00	160,168.89	2,090,727.89	1,754,679.00	336,048.89
Salaries of Technology Coordinators	508,412.00	(165,530.84)	342,881.16	46,775.99	296,105.17
Purchased Professional and Technical Services	2,351,075.00	349,615.79	2,700,690.79	2,669,709.14	30,981.65
Purchased Technical Services					
Other Purchased Services	7,750.00	670.00	8,420.00	8,369.00	51.00
Supplies and Materials	352,055.00	(177,194.95)	174,860.05	145,748.73	29,111.32
Other Objects	2,200.00	(1,712.00)	488.00		488.00
	<u>5,152,051.00</u>	<u>166,016.89</u>	<u>5,318,067.89</u>	<u>4,625,281.86</u>	<u>692,786.03</u>
Total Undistributed Expenditures - Educ. Media/Library					

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures -Support Services - General Admin.:					
Salaries	\$ 2,179,252.00	\$ 61,238.13	\$ 2,240,490.13	\$ 2,132,711.66	\$ 107,778.47
Salaries of Fiscal Monitors					
Legal Services	250,000.00	719,947.32	969,947.32	949,293.38	20,653.94
Audit Fees	215,000.00	(10,367.28)	204,632.72	199,500.00	5,132.72
Expenditure & Internal Control Audit Fees	54,935.46		54,935.46	51,723.60	3,211.86
Architectural/Engineering Services	100,000.00	(89,079.00)	10,921.00	10,000.00	921.00
Other Purchased Professional Services	5,824.78	53,579.00	59,403.78	37,403.78	22,000.00
Purchased Technical Services	62,000.00	(2,400.00)	59,600.00	52,130.00	7,470.00
Communications/Telephone	1,257,761.00	(1,059,923.28)	197,837.72	154,157.82	43,679.90
BOE Other Purchased Services	15,000.00	(15,000.00)			
Other Purchased Services	412,100.00	150,668.17	562,768.17	550,560.97	12,207.20
General Supplies	30,100.00	(3,942.00)	26,158.00	18,430.23	7,727.77
BOE In-House Training/Meeting Supplies	2,300.00	1,000.00	3,300.00	2,458.00	842.00
Judgments Against the School District	150,000.00	135,729.70	285,729.70	2,445,743.22	(2,160,013.52)
Miscellaneous Expenditures					
BOE Membership Dues and Fees	38,500.00	3,000.00	41,500.00	39,964.57	1,535.43
	<u>4,772,773.24</u>	<u>(55,549.24)</u>	<u>4,717,224.00</u>	<u>6,644,077.23</u>	<u>(1,926,853.23)</u>
Total Undistributed Expenditures - Support Services - General Admin.					
Undistributed Expenditures - Instructional Staff Training Services:					
Salaries of Supervisors of Instruction	3,160,973.00	(1,636,759.72)	1,524,213.28	1,504,693.27	19,520.01
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	22,793.00	(4,413.28)	18,379.72	3,060.10	15,319.62
Other Salaries		20,275.00	20,275.00	20,015.00	260.00
Purchased Professional - Educational Services	150,649.00	(81,057.51)	69,591.49	48,699.97	20,891.52
Other Purchased Professional and Technical Services	6,700.00	(4,000.00)	2,700.00	1,996.51	703.49
Other Purchased Services	41,240.00	(17,620.91)	23,619.09	8,357.99	15,261.10
Supplies and Materials	14,000.00	(3,807.10)	10,192.90	10,141.48	51.42
Other Objects					
	<u>3,396,355.00</u>	<u>(1,727,383.52)</u>	<u>1,668,971.48</u>	<u>1,596,964.32</u>	<u>72,007.16</u>
Total Undistributed Expenditures Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
<u>EXPENDITURES:</u>					
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Admin.:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 4,970,358.00	\$ (453,231.57)	\$ 4,517,126.43	\$ 4,381,130.51	\$ 135,995.92
Salaries of Other Professional Staff	170,896.00	5,045.49	175,941.49	158,747.68	17,193.81
Salaries of Secretarial and Clerical Assistants	1,251,426.00	810,021.49	2,061,447.49	1,941,340.13	120,107.36
Other Salaries					
Purchased Professional and Technical Services	103,109.00	193,084.18	296,193.18	272,273.47	23,919.71
Other Purchased Services	17,901.00	11,373.76	29,274.76	21,851.69	7,423.07
Travel					
Supplies and Materials	212,449.00	14,819.11	227,268.11	168,169.30	59,098.81
Other Objects	<u>7,880.00</u>	<u>(6,700.00)</u>	<u>1,180.00</u>	<u>294.00</u>	<u>886.00</u>
Total Undistributed Expenditures - Support Services-School Admin.	<u>6,734,019.00</u>	<u>574,412.46</u>	<u>7,308,431.46</u>	<u>6,943,806.78</u>	<u>364,624.68</u>
Undistributed Expenditures -					
Central Services:					
Salaries	1,680,034.00	679,677.31	2,359,711.31	1,906,563.89	453,147.42
Purchased Professional Services	382,000.00	(5,325.00)	376,675.00	320,461.64	56,213.36
Purchased Technical Services	135,400.00	2,593.04	137,993.04	132,098.80	5,894.24
Other Purchased Services	57,500.00	16,358.57	73,858.57	48,684.79	25,173.78
Supplies and Materials	128,400.00	(3,534.61)	124,865.39	102,880.35	21,985.04
Interest on Lease Purchase Agreements	88,375.00	(24,000.00)	64,375.00	4,361.81	60,013.19
Other Objects					
Miscellaneous Expenditures	<u>3,100.00</u>	<u>28,587.00</u>	<u>31,687.00</u>	<u>31,587.00</u>	<u>100.00</u>
Total Undistributed Expenditures - Central Services	<u>2,474,809.00</u>	<u>694,356.31</u>	<u>3,169,165.31</u>	<u>2,546,638.28</u>	<u>622,527.03</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<u>EXPENDITURES:</u>					
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Admin. Info. Tech.:					
Salaries	\$ 428,426.00	\$ 216,475.00	\$ 644,901.00	\$ 532,150.43	\$ 112,750.57
Purchased Professional Services					
Purchased Technical Services	723,709.25	143,000.00	866,709.25	781,034.21	85,675.04
Miscellaneous Purchased Services	18,000.00	(18,000.00)			
Supplies and Materials	27,040.00		27,040.00	23,468.88	3,571.12
Other Objects	4,956.00	5,000.00	9,956.00	5,649.60	4,306.40
	<u>1,202,131.25</u>	<u>346,475.00</u>	<u>1,548,606.25</u>	<u>1,342,303.12</u>	<u>206,303.13</u>
Total Undistributed Expenditures -					
Admin. Info. Tech.	<u>1,202,131.25</u>	<u>346,475.00</u>	<u>1,548,606.25</u>	<u>1,342,303.12</u>	<u>206,303.13</u>
Undistributed Expenditures - Required Maintenance for					
School Facilities:					
Salaries	2,430,366.00	(680,220.71)	1,750,145.29	1,750,145.29	
Cleaning, Repair, and Maintenance Service	2,270,106.79	1,038,470.00	3,308,576.79	3,194,199.14	114,377.65
General Supplies	511,986.60	160,000.00	671,986.60	514,617.95	157,368.65
Other Objects					
	<u>5,212,459.39</u>	<u>518,249.29</u>	<u>5,730,708.68</u>	<u>5,458,962.38</u>	<u>271,746.30</u>
Total Undistributed Expenditures -					
Required Maintenance for School Facilities	<u>5,212,459.39</u>	<u>518,249.29</u>	<u>5,730,708.68</u>	<u>5,458,962.38</u>	<u>271,746.30</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

	Original <u>Budget</u>	Budget <u>Amendments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Custodial Services:					
Salaries	\$ 6,739,588.00	\$ 239,160.55	\$ 6,978,748.55	\$ 6,921,426.99	\$ 57,321.56
Salaries of Non-Instructional Aides					
Purchased Professional and Technical Services	100,000.00	12,895.08	112,895.08	99,177.76	13,717.32
Rental of Land and Building - Other Than Lease Purchase		70,000.00	70,000.00	67,925.00	2,075.00
Cleaning, Repair, and Maintenance Service	1,110,000.00	520,274.40	1,630,274.40	1,414,624.07	215,650.33
Other Purchased Property Services	1,089,000.00	(57,274.40)	1,031,725.60	1,004,555.38	27,170.22
Insurance	1,653,595.08	(134,275.08)	1,519,320.00	1,511,058.79	8,261.21
Miscellaneous Purchased Services	40,000.00		40,000.00	34,856.70	5,143.30
General Supplies	861,544.00	(171,500.00)	690,044.00	636,083.89	53,960.11
Energy (Gasoline)	125,000.00		125,000.00	80,894.46	44,105.54
Energy (Natural Gas)	1,500,000.00	(459,271.82)	1,040,728.18	731,342.51	309,385.67
Energy (Electricity)	4,900,000.00	369,271.82	5,269,271.82	5,175,410.37	93,861.45
Energy (Oil)	5,000.00	10,000.00	15,000.00	7,981.20	7,018.80
Other Objects	102,500.00	4,624.18	107,124.18	65,823.88	41,300.30
Total Undistributed Expenditures - Custodial Services	18,226,227.08	403,904.73	18,630,131.81	17,751,161.00	878,970.81
Undistributed Expenditures - Care and Upkeep of Grounds:					
Purchased Professional Services					
Cleaning, Repair, and Maintenance Service	340,502.15	(60,500.00)	280,002.15	263,150.64	16,851.51
General Supplies	50,000.00	(14,500.00)	35,500.00	31,708.12	3,791.88
Total Undistributed Expenditures - Care and Upkeep of Grounds	390,502.15	(75,000.00)	315,502.15	294,858.76	20,643.39

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<u>EXPENDITURES:</u>					
General Current Expense (Cont'd):					
Undistributed Expenditures - Security:					
Salaries	\$ 4,438,601.00	\$ 57,950.56	\$ 4,496,551.56	\$ 4,445,899.36	\$ 50,652.20
Purchased Professional and Technical Services	58,468.00	7,198.00	65,666.00	65,016.00	650.00
Cleaning, Repair, and Maintenance Service	155,000.00	(31,658.72)	123,341.28	110,498.15	12,843.13
Miscellaneous Purchased Services					
General Supplies	159,530.00	(83,770.36)	75,759.64	32,418.65	43,340.99
Other Objects					
	<u>4,811,599.00</u>	<u>(50,280.52)</u>	<u>4,761,318.48</u>	<u>4,653,832.16</u>	<u>107,486.32</u>
Undistributed Expenditures - Student Transportation:					
Salaries for Non-Instructional Aids					
Salaries for Pupil Transportation					
(Between Home & School) - Regular	43,902.00	(4,835.94)	39,066.06	39,066.06	
Salaries for Pupil Transportation					
(Between Home & School) - Special Education					
Salaries for Pupil Transportation					
(Other than Between Home & School) - Regular		93,425.51	93,425.51	93,425.51	
Management Fee - ESC&CTSA Transportation Program		518,511.19	518,511.19	517,671.83	839.36
Purchased Professional and Technical Services	2,100.00		2,100.00	1,996.51	103.49
Cleaning, Repair, and Maintenance Service	6,000.00	3,600.00	9,600.00	7,691.92	1,908.08
Contracted Services (Between Home & School) -					
Vendors	4,068,601.00	(3,906,601.00)	162,000.00	161,387.50	612.50
Contracted Services -					
(Other than Between Home & School) -Vendors	724,925.80	370,163.98	1,095,089.78	853,478.92	241,610.86
Contracted Services (Sp. Ed. Stds.) - Vendors	6,218,803.00	(6,218,803.00)			
Contract. Serv.(Reg. Students)-ESCs & CTSA		3,461,926.25	3,461,926.25	3,389,172.00	72,754.25
Contract. Serv.(Spl. Ed. Students)-ESCs & CTSA		6,288,368.50	6,288,368.50	6,275,984.03	12,384.47
Contracted Services - Aid in Lieu of - Nonpublic Sch.	199,000.00	13,424.84	212,424.84	212,424.84	
Contracted Services - Aid in Lieu of - Charter Sch.					
Miscellaneous Purchased Services	1,000.00	(750.00)	250.00	250.00	
Supplies and Materials					
Other Objects	1,000.00	(1,000.00)			
	<u>11,265,331.80</u>	<u>617,430.33</u>	<u>11,882,762.13</u>	<u>11,552,549.12</u>	<u>330,213.01</u>
Total Undistributed Expenditures - Student Transportation					

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<u>EXPENDITURES:</u>					
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security	\$ 2,572,052.92	\$ 1,168,621.52	\$ 3,740,674.44	\$ 3,739,256.22	\$ 1,418.22
Other Retirement Contributions - PERS	5,787,781.00	(663,762.41)	5,124,018.59	4,481,578.31	642,440.28
Unemployment Compensation	6,105,490.00	(3,880,166.09)	2,225,323.91	1,647,357.04	577,966.87
Workmen's Compensation	2,706,948.00	1,100,000.00	3,806,948.00	3,590,519.80	216,428.20
Health Benefits	29,703,353.00	1,117,659.51	30,821,012.51	29,069,941.18	1,751,071.33
Tuition Reimbursement	277,500.00		277,500.00	56,224.18	221,275.82
Other Employee Benefits	1,242,880.00	(500,000.00)	742,880.00	743,273.89	(393.89)
	<u>48,396,004.92</u>	<u>(1,657,647.47)</u>	<u>46,738,357.45</u>	<u>43,328,150.62</u>	<u>3,410,206.83</u>
Total Undistributed Expenditures - Unallocated Employee Benefits					
On-behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	15,891,008.00	(15,891,008.00)
Reimbursed T.P.A.F. Social Security Contributions - (Non-Budgeted)	-	-	-	6,639,208.73	(6,639,208.73)
Total Undistributed Expenditures	<u>150,134,875.31</u>	<u>2,226,854.36</u>	<u>152,361,729.67</u>	<u>167,716,964.24</u>	<u>(15,355,234.57)</u>
Total General Current Expense	<u>236,428,205.87</u>	<u>6,622,230.31</u>	<u>243,050,436.18</u>	<u>251,096,546.19</u>	<u>(8,046,110.01)</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<u>EXPENDITURES:</u>					
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5	\$ 31,545.00	\$ (24,660.10)	\$ 6,884.90	\$ 4,475.74	\$ 2,409.16
Grades 6-8					
Grades 9-12	4,525.00	(1,525.00)	3,000.00	2,194.68	805.32
Special Education - Instruction:					
Preschool Disabilities - Full-Time					
Cognitive - Mild					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored Athletics - Instruction					
Other Instructional Programs - Instruction					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
Support Services - Related & Extraordinary					
Support Services -Guidance					
General Administration					
School Administration	25,000.00	(7,000.00)	18,000.00	3,171.13	14,828.87
Central Services					
Admin. Info. Tech	684,220.00		684,220.00	680,631.18	3,588.82
Business/Other Support Services					
Operations of Non-Instructional Services					
Custodial Services	110,000.00	75,000.00	185,000.00	100,357.54	84,642.46
Security					
School Buses - Regular					
Total Equipment	<u>855,290.00</u>	<u>41,814.90</u>	<u>897,104.90</u>	<u>790,830.27</u>	<u>106,274.63</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
Capital Outlay (Cont'd):					
Facilities Acquisition and Construction Services:					
Architectural/Engineering Services					
Construction Services	\$ 5,257,290.30	\$ (1,005,000.00)	\$ 4,252,290.30	\$ 1,310,887.15	\$ 2,941,403.15
Lease Purchase Agreements - Principal	589,165.00		589,165.00	580,960.05	8,204.95
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Facilities Acquisition and Construction Services	5,846,455.30	(1,005,000.00)	4,841,455.30	1,891,847.20	2,949,608.10
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Outlay	6,701,745.30	(963,185.10)	5,738,560.20	2,682,677.47	3,055,882.73
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Special Schools:					
Adult Education - Local - Instruction:					
Salaries of Teachers					
General Supplies					
Textbooks					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Adult Education - Local - Instruction	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Adult Education - Local - Support Services:					
Salaries		35,545.00	35,545.00	27,712.40	7,832.60
Personal Services - Employee Benefits					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Adult Education - Local - Support Services:	-	35,545.00	35,545.00	27,712.40	7,832.60
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Adult Education - Local - Instruction	-	35,545.00	35,545.00	27,712.40	7,832.60
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Vocational Evening - Local - Instruction:					
Salaries of Teachers					
General Supplies					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Vocational Evening - Local - Instruction	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Special Schools	-	35,545.00	35,545.00	27,712.40	7,832.60
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
<u>EXPENDITURES:</u>					
Transfer of Funds to Charter Schools	\$ 71,962,461.00	\$ (5,569,636.21)	\$ 66,392,824.79	\$ 65,204,824.81	\$ 1,187,999.98
Total Expenditures	<u>315,092,412.17</u>	<u>124,954.00</u>	<u>315,217,366.17</u>	<u>319,011,760.87</u>	<u>(3,794,394.70)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(24,358,204.17)</u>	<u>(124,954.00)</u>	<u>(24,483,158.17)</u>	<u>(3,526,426.61)</u>	<u>20,956,731.56</u>
Other Financing Sources (Uses):					
Operating Transfers Out:					
Transfer to Special Revenue Fund--Preschool Programs--Inclusion	(1,310,956.00)		(1,310,956.00)	(1,310,956.00)	
Operating Transfers In:					
Transfer from Capital Projects Fund--Capital Outlay Transfer				4,071.00	4,071.00
Contribution from School-Based Budgets - Special Revenue	5,893,380.00	124,954.00	6,018,334.00	5,678,768.50	(339,565.50)
Audit Recovery - Federal Programs				(703,621.00)	(703,621.00)
Total Other Financing Sources (Uses)	<u>4,582,424.00</u>	<u>124,954.00</u>	<u>4,707,378.00</u>	<u>3,668,262.50</u>	<u>(1,039,115.50)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(19,775,780.17)</u>	<u>-</u>	<u>(19,775,780.17)</u>	<u>141,835.89</u>	<u>19,917,616.06</u>
Fund Balances - July 1	<u>36,140,601.77</u>	<u>-</u>	<u>36,140,601.77</u>	<u>36,140,601.77</u>	<u>-</u>
Fund Balances - June 30	<u>\$ 16,364,821.60</u>	<u>\$ -</u>	<u>\$ 16,364,821.60</u>	<u>\$ 36,282,437.66</u>	<u>\$ 19,917,616.06</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
Recapitulation:					
Restricted:					
Capital Reserve				\$ 1.00	
Emergency Reserve				1,000,000.00	
Excess Surplus--Current Year				18,390,835.03	
Excess Surplus--Prior Year--Designated for Subsequent Year's Expenditures				8,221,576.00	
Assigned:					
Year-End Encumbrances				152,552.80	
Designated for Subsequent Year's Expenditures:					
2015-2016 Budget				959,635.00	
2016-2017 Budget				4,071.00	
SEMI/ARRA				623,350.40	
Other Purposes					
Unassigned				<u>6,930,416.43</u>	
				36,282,437.66	
Reconciliation to Governmental Funds Statements (GAAP):					
Last State Aid Payment Not Recognized on GAAP Basis				<u>(27,427,856.00)</u>	
Fund Balance per Governmental Funds (GAAP)				<u><u>\$ 8,854,581.66</u></u>	

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
REVENUES:												
Local Sources:												
Local Tax Levy	\$ 7,449,009.00		\$ 7,449,009.00				\$ 7,449,009.00		\$ 7,449,009.00	\$ 7,449,009.00		\$ 7,449,009.00
Tuition	700,000.00		700,000.00				700,000.00		700,000.00	163,760.17		163,760.17
Rents and Royalties	25,000.00		25,000.00				25,000.00		25,000.00	23,160.08		23,160.08
Miscellaneous	2,122,188.00		2,122,188.00				2,122,188.00		2,122,188.00	2,258,339.12		2,258,339.12
Total - Local Sources	10,296,197.00	-	10,296,197.00	-	-	-	10,296,197.00	-	10,296,197.00	9,894,268.37	-	9,894,268.37
Federal Sources:												
Impact Aid	45,000.00		45,000.00				45,000.00		45,000.00	250,863.79		250,863.79
Medicaid Reimbursement - ARRA										623,350.40		623,350.40
Medicaid Reimbursement	545,414.00		545,414.00				545,414.00		545,414.00	691,251.51		691,251.51
Total - Federal Sources	590,414.00	-	590,414.00	-	-	-	590,414.00	-	590,414.00	1,565,465.70	-	1,565,465.70
State Sources:												
Equalization Aid	214,776,464.00		214,776,464.00				214,776,464.00		214,776,464.00	214,776,464.00		214,776,464.00
Security Aid	5,949,022.00		5,949,022.00				5,949,022.00		5,949,022.00	5,949,022.00		5,949,022.00
Adjustment Aid	46,068,696.00		46,068,696.00				46,068,696.00		46,068,696.00	46,068,696.00		46,068,696.00
Transportation Aid	4,511,837.00		4,511,837.00				4,511,837.00		4,511,837.00	4,511,837.00		4,511,837.00
Nonpublic School Transportation Aid										42,221.00		42,221.00
Special Education Aid	8,244,198.00		8,244,198.00				8,244,198.00		8,244,198.00	8,244,198.00		8,244,198.00
PARCC Readiness Aid	148,690.00		148,690.00				148,690.00		148,690.00	148,690.00		148,690.00
Per Pupil Growth Aid	148,690.00		148,690.00				148,690.00		148,690.00	148,690.00		148,690.00
Tuition Reimbursement for Homeless Students										765,508.46		765,508.46
Extraordinary Special Education Costs Aid										840,057.00		840,057.00
On-behalf TPAF Pension Contributions (Non-Budgeted)										15,891,008.00		15,891,008.00
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)										6,639,208.73		6,639,208.73
Total - State Sources	279,847,597.00	-	279,847,597.00	-	-	-	279,847,597.00	-	279,847,597.00	304,025,600.19	-	304,025,600.19
Total Revenues	290,734,208.00	-	290,734,208.00	-	-	-	290,734,208.00	-	290,734,208.00	315,485,334.26	-	315,485,334.26
EXPENDITURES:												
General Current Expense:												
Regular Programs - Instruction:												
Salaries of Teachers:												
Kindergarten		\$ 2,856,505.00	2,856,505.00		\$ 402,847.29	\$ 402,847.29		\$ 3,259,352.29	3,259,352.29		\$ 3,098,701.57	3,098,701.57
Grades 1-5	199,793.00	19,922,490.00	20,122,283.00	\$ (95,989.40)	(1,065,760.86)	(1,161,750.26)	103,803.60	18,856,729.14	18,960,532.74	103,803.60	18,454,311.47	18,558,115.07
Grades 6-8		7,955,285.00	7,955,285.00		1,427,293.52	1,427,293.52		9,382,578.52	9,382,578.52		9,087,682.62	9,087,682.62
Grades 9-12	345,182.00	8,314,292.00	8,659,474.00	34,281.40	2,265,439.56	2,299,720.96	379,463.40	10,579,731.56	10,959,194.96	379,463.40	10,367,863.67	10,747,327.07
Home Instruction:												
Salaries of Teachers	185,000.00		185,000.00				185,000.00		185,000.00	114,979.98		114,979.98
Purchased Professional - Educational Services	800,000.00		800,000.00	(46,000.00)		(46,000.00)	754,000.00		754,000.00	588,920.06		588,920.06
Regular Programs - Undistributed Instruction:												
Other Salaries for Instruction		1,202,845.00	1,202,845.00		248,705.57	248,705.57		1,451,550.57	1,451,550.57		1,385,231.16	1,385,231.16
Purchased Professional - Educational Services	4,300,000.00	87,124.00	4,387,124.00	782,387.00	(29,616.29)	752,770.71	5,082,387.00	57,507.71	5,139,894.71	4,915,183.99	37,974.14	4,953,158.13
Purchased Technical Services	212,760.00	313,824.00	526,584.00		(86,067.01)	(86,067.01)	212,760.00	227,756.99	440,516.99	185,454.10	201,199.73	386,653.83
Other Purchased Services		19,000.00	19,000.00		1,559.14	1,559.14		20,559.14	20,559.14		17,559.14	17,559.14
General Supplies	480,001.00	4,148,671.00	4,628,672.00	(6,000.00)	(608,309.60)	(614,309.60)	474,001.00	3,540,361.40	4,014,362.40	248,913.48	2,958,062.68	3,206,976.16
Textbooks	2,619,550.00	240,517.00	2,860,067.00	(290,000.00)	76,788.94	(213,211.06)	2,329,550.00	317,305.94	2,646,855.94		241,165.52	241,165.52
Other Objects		321,634.00	321,634.00		63,073.54	63,073.54		384,707.54	384,707.54		306,306.44	306,306.44
Total Regular Programs	9,142,286.00	45,382,187.00	54,524,473.00	378,679.00	2,695,953.80	3,074,632.80	9,520,965.00	48,078,140.80	57,599,105.80	6,536,718.61	46,156,058.14	52,692,776.75

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
General Current Expense (Cont'd):												
Special Education:												
Cognitive - Mild												
Salaries of Teachers		\$ 344,222.00	\$ 344,222.00		\$ 62,148.30	\$ 62,148.30		\$ 406,370.30	\$ 406,370.30		\$ 406,370.30	\$ 406,370.30
Other Salaries for Instruction		264,042.00	264,042.00		87,587.00	87,587.00		351,629.00	351,629.00		295,642.19	295,642.19
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies		1,000.00	1,000.00					1,000.00	1,000.00			
Textbooks												
Other Objects												
Total Cognitive -Mild	-	609,264.00	609,264.00	-	149,735.30	149,735.30	-	758,999.30	758,999.30	-	702,012.49	702,012.49
Cognitive - Moderate												
Salaries of Teachers		329,570.00	329,570.00		129,182.00	129,182.00		458,752.00	458,752.00		456,561.85	456,561.85
Other Salaries for Instruction					30,396.00	30,396.00		30,396.00	30,396.00		26,290.81	26,290.81
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies												
Textbooks												
Other Objects												
Total Cognitive - Moderate	-	329,570.00	329,570.00	-	159,578.00	159,578.00	-	489,148.00	489,148.00	-	482,852.66	482,852.66
Learning and/or Language Disabilities												
Salaries of Teachers		5,712,995.00	5,712,995.00		(1,606,584.90)	(1,606,584.90)		4,106,410.10	4,106,410.10		4,021,481.89	4,021,481.89
Other Salaries for Instruction		924,671.00	924,671.00		368,368.95	368,368.95		1,293,039.95	1,293,039.95		1,255,861.82	1,255,861.82
Purchased Professional - Educational Services		4,000.00	4,000.00					4,000.00	4,000.00			
Purchased Technical Services												
Other Purchased Services												
General Supplies		42,177.00	42,177.00		(25,825.16)	(25,825.16)		16,351.84	16,351.84		9,691.82	9,691.82
Textbooks		13,500.00	13,500.00		(10,188.77)	(10,188.77)		3,311.23	3,311.23		2,811.23	2,811.23
Other Objects												
Total Learning and/or Language Disabilities	-	6,697,343.00	6,697,343.00	-	(1,274,229.88)	(1,274,229.88)	-	5,423,113.12	5,423,113.12	-	5,289,846.76	5,289,846.76
Autism:												
Salaries of Teachers		844,447.00	844,447.00		102,708.50	102,708.50		947,155.50	947,155.50		891,304.66	891,304.66
Other Salaries for Instruction		192,225.00	192,225.00		152,273.47	152,273.47		344,498.47	344,498.47		326,295.33	326,295.33
Other Purchased Services		300.00	300.00					300.00	300.00			
General Supplies		19,050.00	19,050.00		(4,685.01)	(4,685.01)		14,364.99	14,364.99		4,164.99	4,164.99
Textbooks												
Other Objects												
Total Autism	-	1,056,022.00	1,056,022.00	-	250,296.96	250,296.96	-	1,306,318.96	1,306,318.96	-	1,221,764.98	1,221,764.98
Behavioral Disabilities:												
Salaries of Teachers		1,424,798.00	1,424,798.00		(459,197.77)	(459,197.77)		965,600.23	965,600.23		815,268.78	815,268.78
Other Salaries for Instruction		253,769.00	253,769.00		333,524.09	333,524.09		587,293.09	587,293.09		542,912.70	542,912.70
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies		27,382.00	27,382.00		(21,282.00)	(21,282.00)		6,100.00	6,100.00		223.49	223.49
Textbooks		1,500.00	1,500.00		(764.64)	(764.64)		735.36	735.36			
Other Objects												
Total Behavioral Disabilities	-	1,707,449.00	1,707,449.00	-	(147,720.32)	(147,720.32)	-	1,559,728.68	1,559,728.68	-	1,358,404.97	1,358,404.97

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
General Current Expense (Cont'd):												
Special Education (Cont'd):												
Multiple Disabilities:												
Salaries of Teachers	\$ 686,726.00	\$ 686,726.00		\$ (68,460.90)	\$ (68,460.90)		\$ 618,265.10	\$ 618,265.10		\$ 508,189.62	\$ 508,189.62	
Other Salaries for Instruction	191,796.00	191,796.00		66,957.65	66,957.65		258,753.65	258,753.65		206,056.30	206,056.30	
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies	6,600.00	6,600.00		(1,000.00)	(1,000.00)		5,600.00	5,600.00		2,306.87	2,306.87	
Textbooks												
Other Objects												
Total Multiple Disabilities	-	885,122.00	885,122.00	-	(2,503.25)	(2,503.25)	-	882,618.75	882,618.75	-	716,552.79	716,552.79
Resource Room/Center:												
Salaries of Teachers	8,527,049.00	8,527,049.00		1,363,368.67	1,363,368.67		9,890,417.67	9,890,417.67		9,608,251.72	9,608,251.72	
Other Salaries for Instruction	50,728.00	50,728.00		(360.00)	(360.00)		50,368.00	50,368.00		6,870.91	6,870.91	
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies	7,000.00	7,000.00		(1,105.69)	(1,105.69)		5,894.31	5,894.31		2,682.94	2,682.94	
Textbooks												
Other Objects												
Total Resource Room/Center	-	8,584,777.00	8,584,777.00	-	1,361,902.98	1,361,902.98	-	9,946,679.98	9,946,679.98	-	9,617,805.57	9,617,805.57
Preschool Disabilities - Full-Time:												
Salaries of Teachers	526,201.00	526,201.00		(69,589.19)	(69,589.19)		456,611.81	456,611.81		456,611.81	456,611.81	
Other Salaries for Instruction	208,350.00	208,350.00		36,124.49	36,124.49		244,474.49	244,474.49		244,474.49	244,474.49	
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies	10,400.00	10,400.00		(7,919.89)	(7,919.89)		2,480.11	2,480.11		2,480.11	2,480.11	
Textbooks												
Other Objects												
Total Preschool Disabilities - Full-Time	-	744,951.00	744,951.00	-	(41,384.59)	(41,384.59)	-	703,566.41	703,566.41	-	703,566.41	703,566.41
Cognitive - Severe:												
Salaries of Teachers												
Other Salaries for Instruction												
Total Cognitive - Severe	-	-	-	-	-	-	-	-	-	-	-	-
Total Special Education	-	20,614,498.00	20,614,498.00	-	455,675.20	455,675.20	-	21,070,173.20	21,070,173.20	-	20,092,806.63	20,092,806.63
Bilingual Education:												
Salaries of Teachers	4,161,183.00	4,161,183.00		868,408.83	868,408.83		5,029,591.83	5,029,591.83		4,717,855.81	4,717,855.81	
Other Salaries for Instruction	255,635.00	255,635.00		31,477.38	31,477.38		287,112.38	287,112.38		242,946.96	242,946.96	
Purchased Professional - Educational Services	\$ 200,000.00	200,000.00		(82,830.47)	(82,830.47)		117,169.53	117,169.53		\$ 96,920.00	96,920.00	
Purchased Technical Services												
Other Purchased Services		2,300.00	2,300.00		(800.00)	(800.00)		1,500.00	1,500.00		99.00	99.00
General Supplies	15,000.00	21,153.00	36,153.00	89,058.12	(1,987.52)	87,070.60	104,058.12	19,165.48	123,223.60	102,074.56	8,081.28	110,155.84
Textbooks		11,942.00	11,942.00		(5,000.00)	(5,000.00)		6,942.00	6,942.00		6,091.65	6,091.65
Other Objects		3,533.00	3,533.00		(2,533.00)	(2,533.00)		1,000.00	1,000.00			
Total Bilingual Education	215,000.00	4,455,746.00	4,670,746.00	6,227.65	889,565.69	895,793.34	221,227.65	5,345,311.69	5,566,539.34	198,994.56	4,975,074.70	5,174,069.26

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
General Current Expense (Cont'd):												
School Sponsored Co-curricular Activities - Instruction:												
Salaries	\$ 100,000.00	\$ 3,800.00	\$ 103,800.00	\$ (84,093.27)	\$ 16,147.45	\$ (67,945.82)	\$ 15,906.73	\$ 19,947.45	\$ 35,854.18	\$ 2,597.20	\$ 8,565.38	\$ 11,162.58
Other Purchased Services		4,500.00	4,500.00		(2,000.00)	(2,000.00)		2,500.00	2,500.00			
Supplies and Materials	5,000.00	22,570.00	27,570.00		(7,998.15)	(7,998.15)	5,000.00	14,571.85	19,571.85		1,143.00	1,143.00
Other Objects												
Total School Sponsored Co-curricular Activities	105,000.00	30,870.00	135,870.00	(84,093.27)	6,149.30	(77,943.97)	20,906.73	37,019.30	57,926.03	2,597.20	9,708.38	12,305.58
School Sponsored Athletics - Instruction:												
Salaries	105,000.00	425,070.00	530,070.00	41,565.00	21,619.00	63,184.00	146,565.00	446,689.00	593,254.00	146,565.00	430,204.13	576,769.13
Other Purchased Services	11,500.00	78,400.00	89,900.00		(14,400.00)	(14,400.00)	11,500.00	64,000.00	75,500.00	11,240.00	59,821.04	71,061.04
Supplies and Materials	5,000.00	142,812.00	147,812.00		54,769.43	54,769.43	5,000.00	197,581.43	202,581.43	4,015.60	189,540.24	193,555.84
Other Objects	1,000.00	40,500.00	41,500.00		(3,458.00)	(3,458.00)	1,000.00	37,042.00	38,042.00		36,122.50	36,122.50
Total School Sponsored Athletics	122,500.00	686,782.00	809,282.00	41,565.00	58,530.43	100,095.43	164,065.00	745,312.43	909,377.43	161,820.60	715,687.91	877,508.51
Other Instructional Programs - Instruction:												
Salaries				198,356.60		198,356.60	198,356.60		198,356.60	198,356.60		198,356.60
Other Salaries for Instruction												
Other Purchased Services												
Supplies and Materials												
Other Objects												
Total Other Instructional Programs - Instruction	-	-	-	198,356.60	-	198,356.60	198,356.60	-	198,356.60	198,356.60	-	198,356.60
Before/After School Programs - Instruction:												
Salaries					130.50	130.50		130.50	130.50		130.50	130.50
Purchased Services												
Supplies and Materials		35,600.00	35,600.00		(35,600.00)	(35,600.00)						
Other Objects												
Total Before/After School Programs - Instruction	-	35,600.00	35,600.00	-	(35,469.50)	(35,469.50)	-	130.50	130.50	-	130.50	130.50
Before/After School Programs - Support Services:												
Salaries					1,500.00	1,500.00		1,500.00	1,500.00			
Supplies and Materials		3,000.00	3,000.00		(3,000.00)	(3,000.00)						
Total Before/After School Programs - Support Services	-	3,000.00	3,000.00	-	(1,500.00)	(1,500.00)	-	1,500.00	1,500.00	-	-	-
Summer School - Instruction:												
Salaries	1,009,198.00		1,009,198.00	(1,009,198.00)	65,000.00	(944,198.00)		65,000.00	65,000.00		63,446.33	63,446.33
Other Salaries for Instruction	34,000.00		34,000.00	(34,000.00)		(34,000.00)						
Purchased Professional Services				240,289.00		240,289.00	240,289.00		240,289.00	193,104.00		193,104.00
General Supplies	30,011.56	7,000.00	37,011.56	(16,786.53)	5,421.00	(11,365.53)	13,225.03	12,421.00	25,646.03	10,956.62	8,421.00	19,377.62
Textbooks	10,000.00		10,000.00	70,000.00		70,000.00	80,000.00		80,000.00	67,769.43		67,769.43
Other Objects												
Total Summer School - Instruction	1,083,209.56	7,000.00	1,090,209.56	(749,695.53)	70,421.00	(679,274.53)	333,514.03	77,421.00	410,935.03	271,830.05	71,867.33	343,697.38
Summer School - Support Services:												
Salaries	126,000.00		126,000.00	163,394.53		163,394.53	289,394.53		289,394.53	288,624.03		288,624.03
Purchased Professional Services												
Other Purchased Services												
Supplies and Materials												
Total Summer School - Support Services	126,000.00	-	126,000.00	163,394.53	-	163,394.53	289,394.53	-	289,394.53	288,624.03	-	288,624.03
Instructional/Alternative Education Program - Instruction:												
Salaries	101,214.00	977,254.00	1,078,468.00		685,166.27	685,166.27	101,214.00	1,662,420.27	1,763,634.27	26,719.18	1,578,476.20	1,605,195.38
Purchased Professional and Technical Services	1,500,000.00		1,500,000.00	153,177.00		153,177.00	1,653,177.00		1,653,177.00	1,653,177.00		1,653,177.00
Other Purchased Services												
Supplies and Materials												
Total Instructional/Alternative Education Program - Instruction	1,601,214.00	977,254.00	2,578,468.00	153,177.00	685,166.27	838,343.27	1,754,391.00	1,662,420.27	3,416,811.27	1,679,896.18	1,578,476.20	3,258,372.38
Total Instruction	12,395,209.56	72,192,937.00	84,588,146.56	107,610.98	4,824,492.19	4,932,103.17	12,502,820.54	77,017,429.19	89,520,249.73	9,338,837.83	73,599,809.79	82,938,647.62

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
General Current Expense (Cont'd):												
Community Services Programs/Operations:												
Salaries	\$ 1,693,934.00		\$ 1,693,934.00	\$ (673,735.22)		\$ (673,735.22)	\$ 1,020,198.78		\$ 1,020,198.78	\$ 325,734.81		\$ 325,734.81
Other Purchased Services	8,750.00		8,750.00	108,844.80		108,844.80	117,594.80		117,594.80	88,133.78		88,133.78
Travel												
Supplies and Materials	2,500.00		2,500.00	28,163.20		28,163.20	30,663.20		30,663.20	27,065.74		27,065.74
Total Community Services Programs/Operations	1,705,184.00	-	1,705,184.00	(536,727.22)	-	(536,727.22)	1,168,456.78	-	1,168,456.78	440,934.33	-	440,934.33
Undistributed Expenditures - Instruction:												
Tuition - Other LEAs Within the State - Regular	929,382.40		929,382.40	410,232.16		410,232.16	1,339,614.56		1,339,614.56	1,239,497.58		1,239,497.58
Tuition - Other LEAs Within the State - Special	1,072,601.80		1,072,601.80	(115,017.11)		(115,017.11)	957,584.69		957,584.69	908,890.63		908,890.63
Tuition - County Voc. School Dist. - Regular	2,901,392.00		2,901,392.00				2,901,392.00		2,901,392.00	2,901,392.00		2,901,392.00
Tuition - County Special Services/Regional Day School	1,279,257.00		1,279,257.00	1,034,565.65		1,034,565.65	2,313,822.65		2,313,822.65	2,250,995.47		2,250,995.47
Tuition - Private Schools for the Disabled w/in State	8,588,528.00		8,588,528.00	(708,482.57)		(708,482.57)	7,880,045.43		7,880,045.43	7,616,784.08		7,616,784.08
Tuition - Private Schools for the Disabled & Other LEAs - Special, O/S State	322,441.00		322,441.00	(272,000.00)		(272,000.00)	50,441.00		50,441.00	27,354.00		27,354.00
Tuition - State Facilities	2,807,774.00		2,807,774.00	1,675.57		1,675.57	2,809,449.57		2,809,449.57	2,809,449.57		2,809,449.57
Tuition - Other	900,000.00		900,000.00	(5,973.70)		(5,973.70)	894,026.30		894,026.30	804,756.00		804,756.00
Total Undistributed Expenditures - Instruction	18,801,376.20	-	18,801,376.20	345,000.00	-	345,000.00	19,146,376.20	-	19,146,376.20	18,559,119.33	-	18,559,119.33
Undistributed Expenditures - Attendance and Social Work:												
Salaries	1,069,470.00	\$ 708,043.00	1,777,513.00	13,864.92	\$ 265,877.95	279,742.87	1,083,334.92	\$ 973,920.95	2,057,255.87	1,014,596.54	\$ 653,036.87	1,667,633.41
Salaries of Drop-Out Prevention Officer/Coordinators		504,832.00	504,832.00		4,082.68	4,082.68		508,914.68	508,914.68	387,257.85		387,257.85
Salaries of Family Support Teams		509,172.00	509,172.00	460,823.08	(51,746.00)	409,077.08	460,823.08	457,426.00	918,249.08	387,876.47	445,009.02	832,885.49
Salaries of Community/School Coordinators		194,921.00	194,921.00		299,897.74	299,897.74		494,818.74	494,818.74	440,646.22		440,646.22
Purchased Professional and Technical Services		1,900.00	1,900.00	15,100.00	(1,200.00)	13,900.00	15,100.00	700.00	15,800.00	15,100.00		15,100.00
Other Purchased Services	9,000.00	6,000.00	15,000.00		(6,000.00)	(6,000.00)	9,000.00		9,000.00	3,425.80		3,425.80
Supplies and Materials	10,000.00	33,125.00	43,125.00	(4,000.00)	(12,239.83)	(16,239.83)	6,000.00	20,885.17	26,885.17	4,552.53	16,728.37	21,280.90
Other Objects												
Total Undistributed Expenditures - Attendance and Social Work	1,088,470.00	1,957,993.00	3,046,463.00	485,788.00	498,672.54	984,460.54	1,574,258.00	2,456,665.54	4,030,923.54	1,425,551.34	1,942,678.33	3,368,229.67
Undistributed Expenditures - Health Services:												
Salaries	175,557.00	1,992,390.00	2,167,947.00	181,756.00	162,300.08	344,056.08	357,313.00	2,154,690.08	2,512,003.08	245,986.17	2,144,188.50	2,390,174.67
Salaries of Secretarial and Clerical Assistants												
Salaries of Social Services Coordinators		359,619.00	359,619.00		(192,577.27)	(192,577.27)		167,041.73	167,041.73	98,823.01		98,823.01
Purchased Professional and Technical Services	63,920.00		63,920.00	10,000.00		10,000.00	73,920.00		73,920.00	34,110.00		34,110.00
Other Purchased Services	2,300.00	1,000.00	3,300.00		(570.00)	(570.00)	2,300.00	430.00	2,730.00	2,299.67	430.00	2,729.67
Supplies and Materials	80,000.00	5,250.00	85,250.00	(30,724.17)	9,668.44	(21,055.73)	49,275.83	14,918.44	64,194.27	41,544.20	12,986.12	54,530.32
Other Objects												
Total Undistributed Expenditures - Health Services	321,777.00	2,358,259.00	2,680,036.00	161,031.83	(21,178.75)	139,853.08	482,808.83	2,337,080.25	2,819,889.08	323,940.04	2,256,427.63	2,580,367.67
Undistributed Expenditures - Speech, OT, PT & Related Services:												
Salaries	1,223,259.00		1,223,259.00	(245,385.68)		(245,385.68)	977,873.32		977,873.32	977,873.32		977,873.32
Purchased Professional Educational Services	1,200,000.00		1,200,000.00	118,085.15		118,085.15	1,318,085.15		1,318,085.15	1,179,073.46		1,179,073.46
Supplies and Materials												
Total Undistributed Expenditures - Speech, OT, PT & Related Services	2,423,259.00	-	2,423,259.00	(127,300.53)	-	(127,300.53)	2,295,958.47	-	2,295,958.47	2,156,946.78	-	2,156,946.78
Undistributed Expenditures - Extra Service:												
Salaries	679,794.00		679,794.00	453,189.00		453,189.00	1,132,983.00		1,132,983.00	1,110,155.56		1,110,155.56
Purchased Professional Educational Services	600,000.00		600,000.00	385,112.81		385,112.81	985,112.81		985,112.81	916,650.23		916,650.23
Supplies and Materials												
Other Objects												
Total Undistributed Expenditures - Students - Extra Service	1,279,794.00	-	1,279,794.00	838,301.81	-	838,301.81	2,118,095.81	-	2,118,095.81	2,026,805.79	-	2,026,805.79

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
General Current Expense (Cont'd):												
Undistributed Expenditures - Guidance:												
Salaries of Other Professional Staff	\$ 699,648.00	\$ 2,865,781.00	\$ 3,565,429.00	\$ 11,544.96	\$ (100,023.54)	\$ (88,478.58)	\$ 711,192.96	\$ 2,765,757.46	\$ 3,476,950.42	\$ 708,654.80	\$ 2,683,095.19	\$ 3,391,749.99
Salaries of Secretarial and Clerical Assistants	104,144.00	645,269.00	749,413.00	197,720.56	244,399.35	442,119.91	301,864.56	889,668.35	1,191,532.91	301,864.56	766,702.79	1,068,567.35
Other Salaries												
Purchased Professional Educational Services	111,558.00	49,320.00	160,878.00	7,725.00	51,795.26	59,520.26	119,283.00	101,115.26	220,398.26	102,690.26	55,795.18	158,485.44
Purchased Professional and Technical Services												
Other Purchased Professional and Technical Services		10,000.00	10,000.00		(5,000.00)	(5,000.00)		5,000.00	5,000.00		3,987.13	3,987.13
Other Purchased Services	41,227.28	3,425.00	44,652.28	(11,725.00)	500.31	(11,224.69)	29,502.28	3,925.31	33,427.59	27,875.73	2,813.23	30,688.96
Supplies and Materials	45,742.00	64,074.00	109,816.00	(20,371.62)	(18,780.46)	(39,152.08)	25,370.38	45,293.54	70,663.92	21,828.81	36,805.32	58,634.13
Other Objects		500.00	500.00	100.00		100.00	100.00	500.00	600.00			
Total Undistributed Expenditures - Guidance	1,002,319.28	3,638,369.00	4,640,688.28	184,993.90	172,890.92	357,884.82	1,187,313.18	3,811,259.92	4,998,573.10	1,162,914.16	3,549,198.84	4,712,113.00
Undistributed Expenditures - Child Study Teams:												
Salaries of Other Professional Staff	4,477,696.00		4,477,696.00	(747,280.31)		(747,280.31)	3,730,415.69		3,730,415.69	3,686,888.31		3,686,888.31
Salaries of Secretarial and Clerical Assistants	113,613.00		113,613.00	34,360.11		34,360.11	147,973.11		147,973.11	147,973.11		147,973.11
Other Salaries	54,887.00		54,887.00	63,989.76		63,989.76	118,876.76		118,876.76	118,876.76		118,876.76
Purchased Professional Educational Services	75,000.00		75,000.00	14,828.64		14,828.64	89,828.64		89,828.64	51,328.64		51,328.64
Other Purchased Professional and Technical Services												
Other Purchased Services	6,000.00		6,000.00	4,366.28		4,366.28	10,366.28		10,366.28	9,463.35		9,463.35
Supplies and Materials	20,000.00		20,000.00	70,800.15		70,800.15	90,800.15		90,800.15	90,001.87		90,001.87
Other Objects												
Total Undistributed Expenditures - Child Study Teams	4,747,196.00	-	4,747,196.00	(558,935.37)	-	(558,935.37)	4,188,260.63	-	4,188,260.63	4,104,532.04	-	4,104,532.04
Undistributed Expenditures - Improvement of Instructional Services:												
Salaries of Supervisors of Instruction	23,759.00	81,864.00	105,623.00	699,988.06	(67,777.02)	632,211.04	723,747.06	14,086.98	737,834.04	719,198.19	14,086.98	733,285.17
Salaries of Other Professional Staff	42,417.00		42,417.00	(42,417.00)		(42,417.00)						
Salaries of Secretarial and Clerical Assistants				93,026.72		93,026.72	93,026.72		93,026.72	93,026.72		93,026.72
Other Salaries												
Salaries of Facilitators, Math Coaches & Literacy Coaches	70,003.00	180,987.00	250,990.00	1,000.00	(161,957.65)	(160,957.65)	71,003.00	19,029.35	90,032.35	71,003.00	7,320.30	78,323.30
Purchased Professional Educational Services		8,820.00	8,820.00	10,445.02	(4,967.68)	5,477.34	10,445.02	3,852.32	14,297.34	6,565.02	2,844.00	9,409.02
Purchased Professional and Technical Services	5,000.00	8,000.00	13,000.00		(8,000.00)	(8,000.00)	5,000.00		5,000.00	5,000.00		5,000.00
Other Purchased Services	8,000.00	2,900.00	10,900.00	(5,000.00)	(1,900.00)	(6,900.00)	3,000.00	1,000.00	4,000.00	845.03		845.03
Supplies and Materials	31,500.00	18,550.00	50,050.00	(16,243.85)	(4,540.85)	(20,784.70)	15,256.15	14,009.15	29,265.30	14,326.63	4,883.73	19,210.36
Other Objects				950.00		950.00	950.00		950.00	948.00		948.00
Total Undistributed Expenditures - Improvement Instructional Services	180,679.00	301,121.00	481,800.00	741,748.95	(249,143.20)	492,605.75	922,427.95	51,977.80	974,405.75	910,912.59	29,135.01	940,047.60
Undistributed Expenditures - Educational Media/Library:												
Salaries	612,918.00	1,317,641.00	1,930,559.00	176,119.90	(15,951.01)	160,168.89	789,037.90	1,301,689.99	2,090,727.89	771,886.49	982,792.51	1,754,679.00
Salaries of Technology Coordinators		508,412.00	508,412.00		(165,530.84)	(165,530.84)		342,881.16	342,881.16		46,775.99	46,775.99
Purchased Professional and Technical Services	2,339,325.00	11,750.00	2,351,075.00	359,365.79	(9,750.00)	349,615.79	2,698,690.79	2,000.00	2,700,690.79	2,669,709.14		2,669,709.14
Purchased Technical Services												
Other Purchased Services		7,750.00	7,750.00		670.00	670.00		8,420.00	8,420.00		8,369.00	8,369.00
Supplies and Materials		352,055.00	352,055.00		(177,194.95)	(177,194.95)		174,860.05	174,860.05		145,748.73	145,748.73
Other Objects		2,200.00	2,200.00		(1,712.00)	(1,712.00)		488.00	488.00			
Total Undistributed Expenditures - Educ. Media/Library	2,952,243.00	2,199,808.00	5,152,051.00	535,485.69	(369,468.80)	166,016.89	3,487,728.69	1,830,339.20	5,318,067.89	3,441,595.63	1,183,686.23	4,625,281.86

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund	Blended Resource	Total General	Operating Fund	Blended Resource	Total General	Operating Fund	Blended Resource	Total General	Operating Fund	Blended Resource	Total General
	Fund 11-13	Fund 15	Fund	Fund 11-13	Fund 15	Fund	Fund 11-13	Fund 15	Fund	Fund 11-13	Fund 15	Fund
EXPENDITURES:												
General Current Expense (Cont'd):												
Undistributed Expenditures - Support Services - General Admin.:												
Salaries	\$ 2,179,252.00		\$ 2,179,252.00	\$ 61,238.13		\$ 61,238.13	\$ 2,240,490.13		\$ 2,240,490.13	\$ 2,132,711.66		\$ 2,132,711.66
Salaries of Fiscal Monitors												
Legal Services	250,000.00		250,000.00	719,947.32		719,947.32	969,947.32		969,947.32	949,293.38		949,293.38
Audit Fees	215,000.00		215,000.00	(10,367.28)		(10,367.28)	204,632.72		204,632.72	199,500.00		199,500.00
Expenditure & Internal Control Audit Fees	54,935.46		54,935.46				54,935.46		54,935.46	51,723.60		51,723.60
Architectural/Engineering Services	100,000.00		100,000.00	(89,079.00)		(89,079.00)	10,921.00		10,921.00	10,000.00		10,000.00
Other Purchased Professional Services	5,824.78		5,824.78	53,579.00		53,579.00	59,403.78		59,403.78	37,403.78		37,403.78
Purchased Technical Services	62,000.00		62,000.00	(2,400.00)		(2,400.00)	59,600.00		59,600.00	52,130.00		52,130.00
Communications/Telephone	1,257,761.00		1,257,761.00	(1,059,923.28)		(1,059,923.28)	197,837.72		197,837.72	154,157.82		154,157.82
BOE Other Purchased Services	15,000.00		15,000.00	(15,000.00)		(15,000.00)						
Other Purchased Services	412,100.00		412,100.00	150,668.17		150,668.17	562,768.17		562,768.17	550,560.97		550,560.97
General Supplies	30,100.00		30,100.00	(3,942.00)		(3,942.00)	26,158.00		26,158.00	18,430.23		18,430.23
BOE In-House Training/Meeting Supplies	2,300.00		2,300.00	1,000.00		1,000.00	3,300.00		3,300.00	2,458.00		2,458.00
Judgments Against the School District	150,000.00		150,000.00	135,729.70		135,729.70	285,729.70		285,729.70	2,445,743.22		2,445,743.22
Miscellaneous Expenditures												
BOE Membership Dues and Fees	38,500.00		38,500.00	3,000.00		3,000.00	41,500.00		41,500.00	39,964.57		39,964.57
Total Undistributed Expenditures - Support Services - General Admin.	4,772,773.24	-	4,772,773.24	(55,549.24)	-	(55,549.24)	4,717,224.00	-	4,717,224.00	6,644,077.23	-	6,644,077.23
Undistributed Expenditures - Instructional Staff Training Services:												
Salaries of Supervisors of Instruction	3,160,973.00		3,160,973.00	(1,636,759.72)		(1,636,759.72)	1,524,213.28		1,524,213.28	1,504,693.27		1,504,693.27
Salaries of Other Professional Staff												
Salaries of Secretarial and Clerical Assistants	22,793.00		22,793.00	(4,413.28)		(4,413.28)	18,379.72		18,379.72	3,060.10		3,060.10
Other Salaries				20,275.00		20,275.00	20,275.00		20,275.00	20,015.00		20,015.00
Purchased Professional - Educational Services	29,000.00	\$ 121,649.00	150,649.00	(24,250.00)	\$ (56,807.51)	(81,057.51)	4,750.00	\$ 64,841.49	69,591.49	\$ 48,699.97		48,699.97
Other Purchased Professional and Technical Services		6,700.00	6,700.00	2,000.00	(6,000.00)	(4,000.00)	2,000.00	700.00	2,700.00	1,996.51		1,996.51
Other Purchased Services	29,940.00	11,300.00	41,240.00	(10,863.48)	(6,757.43)	(17,620.91)	19,076.52	4,542.57	23,619.09	5,050.42	3,307.57	8,357.99
Supplies and Materials		14,000.00	14,000.00		(3,807.10)	(3,807.10)		10,192.90	10,192.90	10,141.48		10,141.48
Other Objects												
Total Undistributed Expenditures - Instructional Staff Training Services	3,242,706.00	153,649.00	3,396,355.00	(1,654,011.48)	(73,372.04)	(1,727,383.52)	1,588,694.52	80,276.96	1,668,971.48	1,534,815.30	62,149.02	1,596,964.32
Undistributed Expenditures - Support Services-School Admin.:												
Salaries of Principals/Assistant Principals/Prog Dir		4,970,358.00	4,970,358.00	(453,231.57)		(453,231.57)		4,517,126.43	4,517,126.43	4,381,130.51		4,381,130.51
Salaries of Other Professional Staff	129,101.00	41,795.00	170,896.00	5,045.49		5,045.49	129,101.00	46,840.49	175,941.49	111,907.19	46,840.49	158,747.68
Salaries of Secretarial and Clerical Assistants		1,251,426.00	1,251,426.00	810,021.49		810,021.49		2,061,447.49	2,061,447.49	1,941,340.13		1,941,340.13
Other Salaries												
Purchased Professional and Technical Services		103,109.00	103,109.00	193,084.18		193,084.18	296,193.18		296,193.18	272,273.47		272,273.47
Other Purchased Services		17,901.00	17,901.00	11,373.76		11,373.76	29,274.76		29,274.76	21,851.69		21,851.69
Travel												
Supplies and Materials	10,000.00	202,449.00	212,449.00	14,819.11		14,819.11	10,000.00	217,268.11	227,268.11	168,169.30		168,169.30
Other Objects		7,880.00	7,880.00	(6,700.00)		(6,700.00)		1,180.00	1,180.00	294.00		294.00
Total Undistributed Expenditures - Support Services-School Admin.	139,101.00	6,594,918.00	6,734,019.00	-	574,412.46	574,412.46	139,101.00	7,169,330.46	7,308,431.46	111,907.19	6,831,899.59	6,943,806.78
Undistributed Expenditures - Central Services:												
Salaries	1,680,034.00		1,680,034.00	679,677.31		679,677.31	2,359,711.31		2,359,711.31	1,906,563.89		1,906,563.89
Purchased Professional Services	382,000.00		382,000.00	(5,325.00)		(5,325.00)	376,675.00		376,675.00	320,461.64		320,461.64
Purchased Technical Services	135,400.00		135,400.00	2,593.04		2,593.04	137,993.04		137,993.04	132,098.80		132,098.80
Other Purchased Services	57,500.00		57,500.00	16,358.57		16,358.57	73,858.57		73,858.57	48,684.79		48,684.79
Supplies and Materials	128,400.00		128,400.00	(3,534.61)		(3,534.61)	124,865.39		124,865.39	102,880.35		102,880.35
Interest on Lease Purchase Agreements	88,375.00		88,375.00	(24,000.00)		(24,000.00)	64,375.00		64,375.00	4,361.81		4,361.81
Other Objects												
Miscellaneous Expenditures	3,100.00		3,100.00	28,587.00		28,587.00	31,687.00		31,687.00	31,587.00		31,587.00
Total Undistributed Expenditures - Central Services	2,474,809.00	-	2,474,809.00	694,356.31	-	694,356.31	3,169,165.31	-	3,169,165.31	2,546,638.28	-	2,546,638.28

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
General Current Expense (Cont'd):												
Undistributed Expenditures -												
Admin. Info. Tech.:												
Salaries	\$ 428,426.00		\$ 428,426.00	\$ 216,475.00		\$ 216,475.00	\$ 644,901.00		\$ 644,901.00	\$ 532,150.43		\$ 532,150.43
Purchased Professional Services			723,709.25			143,000.00	866,709.25		866,709.25	781,034.21		781,034.21
Purchased Technical Services	723,709.25		723,709.25	143,000.00		143,000.00	866,709.25		866,709.25	781,034.21		781,034.21
Miscellaneous Purchased Services	18,000.00		18,000.00	(18,000.00)		(18,000.00)						
Supplies and Materials	27,040.00		27,040.00				27,040.00		27,040.00	23,468.88		23,468.88
Other Objects	4,956.00		4,956.00	5,000.00		5,000.00	9,956.00		9,956.00	5,649.60		5,649.60
Total Undistributed Expenditures - Admin. Info. Tech.	1,202,131.25	-	1,202,131.25	346,475.00	-	346,475.00	1,548,606.25	-	1,548,606.25	1,342,303.12	-	1,342,303.12
Undistributed Expenditures - Required Maintenance for School Facilities:												
Salaries	2,430,366.00		2,430,366.00	(680,220.71)		(680,220.71)	1,750,145.29		1,750,145.29	1,750,145.29		1,750,145.29
Cleaning, Repair, and Maintenance Service	2,270,106.79		2,270,106.79	1,038,470.00		1,038,470.00	3,308,576.79		3,308,576.79	3,194,199.14		3,194,199.14
General Supplies	511,986.60		511,986.60	160,000.00		160,000.00	671,986.60		671,986.60	514,617.95		514,617.95
Other Objects												
Total Undistributed Expenditures - Required Maintenance for School Facilities	5,212,459.39	-	5,212,459.39	518,249.29	-	518,249.29	5,730,708.68	-	5,730,708.68	5,458,962.38	-	5,458,962.38
Undistributed Expenditures - Custodial Services:												
Salaries	6,739,588.00		6,739,588.00	239,160.55		239,160.55	6,978,748.55		6,978,748.55	6,921,426.99		6,921,426.99
Salaries of Non-Instructional Aides												
Purchased Professional and Technical Services	100,000.00		100,000.00	12,895.08		12,895.08	112,895.08		112,895.08	99,177.76		99,177.76
Rental of Land and Building - Other Than Lease Purchase				70,000.00		70,000.00	70,000.00		70,000.00	67,925.00		67,925.00
Cleaning, Repair, and Maintenance Service	1,110,000.00		1,110,000.00	520,274.40		520,274.40	1,630,274.40		1,630,274.40	1,414,624.07		1,414,624.07
Other Purchased Property Services	1,089,000.00		1,089,000.00	(57,274.40)		(57,274.40)	1,031,725.60		1,031,725.60	1,004,555.38		1,004,555.38
Insurance	1,653,595.08		1,653,595.08	(134,275.08)		(134,275.08)	1,519,320.00		1,519,320.00	1,511,058.79		1,511,058.79
Miscellaneous Purchased Services	40,000.00		40,000.00				40,000.00		40,000.00	34,856.70		34,856.70
General Supplies	859,844.00	\$ 1,700.00	861,544.00	(171,000.00)	\$ (500.00)	(171,500.00)	688,844.00	\$ 1,200.00	690,044.00	636,083.89		636,083.89
Energy (Gasoline)	125,000.00		125,000.00				125,000.00		125,000.00	80,894.46		80,894.46
Energy (Natural Gas)	1,500,000.00		1,500,000.00	(459,271.82)		(459,271.82)	1,040,728.18		1,040,728.18	731,342.51		731,342.51
Energy (Electricity)	4,900,000.00		4,900,000.00	369,271.82		369,271.82	5,269,271.82		5,269,271.82	5,175,410.37		5,175,410.37
Energy (Oil)	5,000.00		5,000.00	10,000.00		10,000.00	15,000.00		15,000.00	7,981.20		7,981.20
Other Objects	102,500.00		102,500.00	4,624.18		4,624.18	107,124.18		107,124.18	65,823.88		65,823.88
Total Undistributed Expenditures - Custodial Services	18,224,527.08	1,700.00	18,226,227.08	404,404.73	(500.00)	403,904.73	18,628,931.81	1,200.00	18,630,131.81	17,751,161.00	-	17,751,161.00
Undistributed Expenditures - Care and Upkeep of Grounds:												
Purchased Professional Services												
Cleaning, Repair, and Maintenance Service	340,502.15		340,502.15	(60,500.00)		(60,500.00)	280,002.15		280,002.15	263,150.64		263,150.64
General Supplies	50,000.00		50,000.00	(14,500.00)		(14,500.00)	35,500.00		35,500.00	31,708.12		31,708.12
Total Undistributed Expenditures - Care and Upkeep of Grounds	390,502.15	-	390,502.15	(75,000.00)	-	(75,000.00)	315,502.15	-	315,502.15	294,858.76	-	294,858.76
Undistributed Expenditures - Security:												
Salaries	1,152,189.00	3,286,412.00	4,438,601.00	200,352.86	(142,402.30)	57,950.56	1,352,541.86	3,144,009.70	4,496,551.56	1,352,541.86	\$ 3,093,357.50	4,445,899.36
Other Salaries												
Purchased Professional and Technical Services	58,468.00		58,468.00	7,198.00		7,198.00	65,666.00		65,666.00	65,016.00		65,016.00
Cleaning, Repair, and Maintenance Service	155,000.00		155,000.00	(31,658.72)		(31,658.72)	123,341.28		123,341.28	110,498.15		110,498.15
Miscellaneous Purchased Services												
General Supplies	95,860.00	63,670.00	159,530.00	(49,502.18)	(34,268.18)	(83,770.36)	46,357.82	29,401.82	75,759.64	16,302.52	16,116.13	32,418.65
Other Objects												
Total Undistributed Expenditures - Security	1,461,517.00	3,350,082.00	4,811,599.00	126,389.96	(176,670.48)	(50,280.52)	1,587,906.96	3,173,411.52	4,761,318.48	1,544,358.53	3,109,473.63	4,653,832.16

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
General Current Expense (Cont'd):												
Undistributed Expenditures - Student Transportation:												
Salaries for Non-Instructional Aids												
Salaries for Pupil Transportation												
(Between Home & School) - Regular												
	\$ 43,902.00		\$ 43,902.00	\$ (4,835.94)		\$ (4,835.94)	\$ 39,066.06		\$ 39,066.06	\$ 39,066.06		\$ 39,066.06
Salaries for Pupil Transportation												
(Between Home & School) - Special Education												
Salaries for Pupil Transportation												
(Other than Between Home & School) - Regular												
				93,425.51		93,425.51	93,425.51		93,425.51	93,425.51		93,425.51
Management Fee - ESC&CTSA Transportation Program												
				518,511.19		518,511.19	518,511.19		518,511.19	517,671.83		517,671.83
Purchased Professional and Technical Services												
	2,100.00		2,100.00				2,100.00		2,100.00	1,996.51		1,996.51
Cleaning, Repair, and Maintenance Service												
	6,000.00		6,000.00	3,600.00		3,600.00	9,600.00		9,600.00	7,691.92		7,691.92
Lease Purchase Payments - School Buses												
Contracted Services (Between Home & School) -												
Vendors												
	4,068,601.00		4,068,601.00	(3,906,601.00)		(3,906,601.00)	162,000.00		162,000.00	161,387.50		161,387.50
Contracted Services -												
(Other than Between Home & School) - Vendors												
	416,593.80	\$ 308,332.00	724,925.80	(3,373.43)	\$ 373,537.41	370,163.98	413,220.37	\$ 681,869.41	1,095,089.78	413,220.37	\$ 440,258.55	853,478.92
Contracted Services (Sp. Ed. Stds.) - Vendors												
	6,218,803.00		6,218,803.00	(6,218,803.00)		(6,218,803.00)						
Contract. Serv. (Reg. Students)-ESCs & CTSAs												
				3,461,926.25		3,461,926.25	3,461,926.25		3,461,926.25	3,389,172.00		3,389,172.00
Contract. Serv. (Spl. Ed. Students)-ESCs & CTSAs												
				6,288,368.50		6,288,368.50	6,288,368.50		6,288,368.50	6,275,984.03		6,275,984.03
Contracted Services - Aid in Lieu of - Nonpublic Sch.												
	199,000.00		199,000.00	13,424.84		13,424.84	212,424.84		212,424.84	212,424.84		212,424.84
Contracted Services - Aid in Lieu of - Charter Sch.												
Miscellaneous Purchased Services												
	1,000.00		1,000.00	(750.00)		(750.00)	250.00		250.00	250.00		250.00
Supplies and Materials												
Other Objects												
	1,000.00		1,000.00	(1,000.00)		(1,000.00)						
Total Undistributed Expenditures - Student Transportation												
	10,956,999.80	308,332.00	11,265,331.80	243,892.92	373,537.41	617,430.33	11,200,892.72	681,869.41	11,882,762.13	11,112,290.57	440,258.55	11,552,549.12
Undistributed Expenditures - Unallocated Employee Benefits:												
Social Security												
	2,025,584.92	546,468.00	2,572,052.92	1,167,984.46	637.06	1,168,621.52	3,193,569.38	547,105.06	3,740,674.44	3,192,788.22	546,468.00	3,739,256.22
Other Retirement Contributions - PERS												
	4,152,086.00	1,635,695.00	5,787,781.00	(663,762.41)		(663,762.41)	3,488,323.59	1,635,695.00	5,124,018.59	2,845,883.31	1,635,695.00	4,481,578.31
Unemployment Compensation												
	6,105,490.00		6,105,490.00	(3,880,166.09)		(3,880,166.09)	2,225,323.91		2,225,323.91	1,647,357.04		1,647,357.04
Workmen's Compensation												
	2,706,948.00		2,706,948.00	1,100,000.00		1,100,000.00	3,806,948.00		3,806,948.00	3,590,519.80		3,590,519.80
Health Benefits												
	29,703,353.00		29,703,353.00	1,117,659.51		1,117,659.51	30,821,012.51		30,821,012.51	29,069,941.18		29,069,941.18
Tuition Reimbursement												
	277,500.00		277,500.00				277,500.00		277,500.00	56,224.18		56,224.18
Other Employee Benefits												
	1,242,880.00		1,242,880.00	(500,000.00)		(500,000.00)	742,880.00		742,880.00	743,273.89		743,273.89
Total Undistributed Expenditures - Unallocated Employee Benefits												
	46,213,841.92	2,182,163.00	48,396,004.92	(1,658,284.53)	637.06	(1,657,647.47)	44,555,557.39	2,182,800.06	46,738,357.45	41,145,987.62	2,182,163.00	43,328,150.62
On-behalf TPAF Pension Contributions (Non-Budgeted)												
	-	-	-	-	-	-	-	-	-	15,891,008.00	-	15,891,008.00
Reimbursed T.P.A.F. Social Security Contributions - (Non-Budgeted)												
	-	-	-	-	-	-	-	-	-	6,639,208.73	-	6,639,208.73
Total Undistributed Expenditures												
	127,088,481.31	23,046,394.00	150,134,875.31	1,497,037.24	729,817.12	2,226,854.36	128,585,518.55	23,776,211.12	152,361,729.67	146,129,894.41	21,587,069.83	167,716,964.24
Total General Current Expense												
	141,188,874.87	95,239,331.00	236,428,205.87	1,067,921.00	5,554,309.31	6,622,230.31	142,256,795.87	100,793,640.31	243,050,436.18	155,909,666.57	95,186,879.62	251,096,546.19
Capital Outlay:												
Equipment:												
Regular Programs - Instruction:												
Kindergarten												
		31,545.00	31,545.00		(24,660.10)	(24,660.10)		6,884.90	6,884.90	4,475.74		4,475.74
Grades 1-5												
Grades 6-8												
		4,525.00	4,525.00		(1,525.00)	(1,525.00)		3,000.00	3,000.00	2,194.68		2,194.68
Grades 9-12												
Special Education - Instruction:												
Preschool Disabilities - Full-Time												
Cognitive - Mild												
Cognitive - Moderate												
Learning and/or Language Disabilities												
Behavioral Disabilities												
Multiple Disabilities												
Resource Room - Resource Center												
School Sponsored Athletics - Instruction												
Bilingual Education - Instruction												
Vocational Programs Local - Instruction												
Other Instructional Programs - Instruction												

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
Capital Outlay (Cont'd):												
Undistributed Expenditures:												
Instruction												
Support Services - Students - Regular												
Support Services - Instructional Staff												
Support Services - Related & Extraordinary												
Support Services - Guidance												
General Administration												
School Administration												
	\$	25,000.00	\$ 25,000.00	\$	(7,000.00)	\$ (7,000.00)	\$	18,000.00	\$ 18,000.00	\$	3,171.13	\$ 3,171.13
Central Services												
	\$	684,220.00	684,220.00				\$	684,220.00	684,220.00	\$	680,631.18	680,631.18
Admin. Info. Tech												
Business/Other Support Services												
Operations of Non-Instructional Services												
		110,000.00	110,000.00	\$	75,000.00	75,000.00		185,000.00	185,000.00		100,357.54	100,357.54
Custodial Services												
Security												
School Buses - Regular												
Total Equipment	794,220.00	61,070.00	855,290.00	75,000.00	(33,185.10)	41,814.90	869,220.00	27,884.90	897,104.90	780,988.72	9,841.55	790,830.27
Facilities Acquisition and Construction Services:												
Architectural/Engineering Services												
Construction Services												
	5,257,290.30		5,257,290.30	(1,005,000.00)		(1,005,000.00)	4,252,290.30		4,252,290.30	1,310,887.15		1,310,887.15
Lease Purchase Agreements - Principal												
	589,165.00		589,165.00				589,165.00		589,165.00	580,960.05		580,960.05
Other Objects												
Total Facilities Acquisition and Construction Services	5,846,455.30	-	5,846,455.30	(1,005,000.00)	-	(1,005,000.00)	4,841,455.30	-	4,841,455.30	1,891,847.20	-	1,891,847.20
Assets Acquired Under Capital Leases (Non-Budgeted)												
	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Outlay	6,640,675.30	61,070.00	6,701,745.30	(930,000.00)	(33,185.10)	(963,185.10)	5,710,675.30	27,884.90	5,738,560.20	2,672,835.92	9,841.55	2,682,677.47
Special Schools:												
Adult Education - Local - Instruction:												
Salaries of Teachers												
General Supplies												
Textbooks												
Total Adult Education - Local - Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Adult Education - Local - Support Services:												
Salaries												
			-	35,545.00		35,545.00	35,545.00		35,545.00	27,712.40		27,712.40
Personal Services - Employee Benefits												
Total Adult Education - Local - Support Services:	-	-	-	35,545.00	-	35,545.00	35,545.00	-	35,545.00	27,712.40	-	27,712.40
Total Adult Education - Local - Instruction	-	-	-	35,545.00	-	35,545.00	35,545.00	-	35,545.00	27,712.40	-	27,712.40
Vocational Evening - Local - Instruction:												
Salaries of Teachers												
General Supplies												
Total Vocational Evening - Local - Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Total Special Schools	-	-	-	35,545.00	-	35,545.00	35,545.00	-	35,545.00	27,712.40	-	27,712.40
Transfer of Funds to Charter Schools	71,962,461.00	-	71,962,461.00	(5,569,636.21)	-	(5,569,636.21)	66,392,824.79	-	66,392,824.79	65,204,824.81	-	65,204,824.81
Total Expenditures	219,792,011.17	95,300,401.00	315,092,412.17	(5,396,170.21)	5,521,124.21	124,954.00	214,395,840.96	100,821,525.21	315,217,366.17	223,815,039.70	95,196,721.17	319,011,760.87
Excess (Deficiency) of Revenues												
Over (Under) Expenditures	70,942,196.83	(95,300,401.00)	(24,358,204.17)	5,396,170.21	(5,521,124.21)	(124,954.00)	76,338,367.04	(100,821,525.21)	(24,483,158.17)	91,670,294.56	(95,196,721.17)	(3,526,426.61)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Other Financing Sources (Uses):												
Operating Transfers Out:												
Transfer to Special Revenue Fund--Preschool Programs--Inclusion	\$ (1,310,956.00)		\$ (1,310,956.00)				\$ (1,310,956.00)		\$ (1,310,956.00)	\$ (1,310,956.00)		\$ (1,310,956.00)
Contribution to School-Based Budgets	(89,407,021.00)		(89,407,021.00)	\$ (5,396,170.21)		\$ (5,396,170.21)	(94,803,191.21)		(94,803,191.21)	(89,517,952.67)		(89,517,952.67)
Operating Transfers In:												
Transfer from Capital Projects Fund--Capital Outlay Transfer										4,071.00		4,071.00
Contribution from School-Based Budgets - General		\$ 89,407,021.00	89,407,021.00		\$ 5,396,170.21	5,396,170.21		\$ 94,803,191.21	94,803,191.21		\$ 89,517,952.67	89,517,952.67
Contribution from School-Based Budgets - Special Revenue		5,893,380.00	5,893,380.00		124,954.00	124,954.00		6,018,334.00	6,018,334.00		5,678,768.50	5,678,768.50
Transfer from Capital Projects Fund												
Audit Recovery - Federal Programs										(703,621.00)		(703,621.00)
Total Other Financing Sources (Uses)	(90,717,977.00)	95,300,401.00	4,582,424.00	(5,396,170.21)	5,521,124.21	124,954.00	(96,114,147.21)	100,821,525.21	4,707,378.00	(91,528,458.67)	95,196,721.17	3,668,262.50
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(19,775,780.17)	-	(19,775,780.17)	-	-	-	(19,775,780.17)	-	(19,775,780.17)	141,835.89	-	141,835.89
Fund Balances - July 1	36,140,601.77		36,140,601.77	-	-	-	36,140,601.77		36,140,601.77	36,140,601.77		36,140,601.77
Fund Balances - June 30	\$ 16,364,821.60	\$ -	\$ 16,364,821.60	\$ -	\$ -	\$ -	\$ 16,364,821.60	\$ -	\$ 16,364,821.60	\$ 36,282,437.66	\$ -	\$ 36,282,437.66
Recapitulation:												
Restricted:												
Capital Reserve										\$ 1.00		\$ 1.00
Emergency Reserve										1,000,000.00		1,000,000.00
Excess Surplus--Current Year										18,390,835.03		18,390,835.03
Excess Surplus--Prior Year--Designated for Subsequent Year's Expenditures										8,221,576.00		8,221,576.00
Assigned:												
Year-End Encumbrances										152,552.80		152,552.80
Designated for Subsequent Year's Expenditures:												
2015-2016 Budget										959,635.00		959,635.00
2016-2017 Budget										4,071.00		4,071.00
SEMI/ARRA										623,350.40		623,350.40
Unassigned										6,930,416.43		6,930,416.43
Reconciliation to Governmental Funds Statements (GAAP):												
Last State Aid Payment Not Recognized on GAAP Basis										(27,427,856.00)		(27,427,856.00)
Fund Balance per Governmental Funds (GAAP)										\$ 8,854,581.66	\$ -	\$ 8,854,581.66

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 Budgetary Comparison Schedule
 Special Revenue Fund
 For the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Amendments/ Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
REVENUES:					
Local Sources:					
Revenue from Local Sources	\$ 42,507.64	\$ 500.00	\$ 43,007.64	\$ 5,823.88	\$ (37,183.76)
State Sources:					
Preschool Education Aid	33,351,046.00	731,967.36	34,083,013.36	28,768,828.64	(5,314,184.72)
Nonpublic Aid	1,581,890.00	192,327.00	1,774,217.00	1,605,378.08	(168,838.92)
Adult Basic Education	45,000.00	1.00	45,001.00	41,810.00	(3,191.00)
Total - State Sources	34,977,936.00	924,295.36	35,902,231.36	30,416,016.72	(5,486,214.64)
Federal Sources:					
No Child Left Behind					
Title I	8,444,920.60	880,188.27	9,325,108.87	7,736,991.24	(1,588,117.63)
Title I -- SIA	322,607.16	3,047,194.05	3,369,801.21	1,269,662.80	(2,100,138.41)
Title IIA	2,162,950.00	1,138,861.00	3,301,811.00	2,615,658.19	(686,152.81)
Title III	263,587.00	29,325.00	292,912.00	155,250.13	(137,661.87)
I.D.E.A., Part B, Basic	3,295,417.00	1,166,393.00	4,461,810.00	4,377,383.84	(84,426.16)
I.D.E.A., Part B, Preschool Incentive	111,743.00	86,349.00	198,092.00	187,623.82	(10,468.18)
School Based Youth Services Program-Helping Everyone Achieve Through Reading Grant (HEAR)	42,000.00	321,814.59	363,814.59	150,136.02	(213,678.57)
Jobs for America's Graduates		23,649.66	23,649.66	15,867.04	(7,782.62)
School Based Youth Services Programs	2,651,651.12	(78,695.77)	2,572,955.35	2,275,498.93	(297,456.42)
Carl D. Perkins Vocational Education	149,421.00		149,421.00	26,395.40	(123,025.60)
Fit for Life Program	61,978.00	461,875.92	523,853.92		(523,853.92)
Race to the Top	106,045.00	406,769.35	512,814.35		
Total - Federal Sources	17,612,319.88	7,483,724.07	25,096,043.95	18,810,467.41	(6,285,576.54)
Total Revenues	52,632,763.52	8,408,519.43	61,041,282.95	49,232,308.01	(11,808,974.94)

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 Budgetary Comparison Schedule
 Special Revenue Fund
 For the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Amendments/ Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
EXPENDITURES:					
Instruction:					
Salaries of Teachers	\$ 7,377,343.48	\$ 1,819,674.23	\$ 9,197,017.71	\$ 7,655,408.14	\$ 1,541,609.57
Other Salaries for Instruction	2,122,276.00		2,122,276.00	2,121,859.11	416.89
Purchased Professional and Technical Services	540,332.00	176,416.76	716,748.76	488,380.00	228,368.76
Other Purchased Services (400-500 series)	2,974,894.00	548,992.00	3,523,886.00	3,191,286.35	332,599.65
General Supplies	976,791.63	1,037,689.88	2,014,481.51	1,322,754.00	691,727.51
Textbooks	53,095.00	3,506.00	56,601.00	55,370.03	1,230.97
Other Objects		45,385.84	45,385.84	20,010.55	25,375.29
Total Instruction	14,044,732.11	3,631,664.71	17,676,396.82	14,855,068.18	2,821,328.64
Support Services:					
Salaries - Teachers	1,960,029.12	386,467.27	2,346,496.39	1,505,884.48	840,611.91
Salaries - Supervisors of Instruction	338,019.00		338,019.00	314,393.75	23,625.25
Salaries of Program Directors	603,666.00		603,666.00	458,007.15	145,658.85
Salaries of Other Professional Staff	1,516,318.00	220,000.00	1,736,318.00	1,446,388.38	289,929.62
Salaries of Secretarial and Clerical Assistants	258,981.00		258,981.00	241,380.97	17,600.03
Other Salaries	229,203.00	44,222.00	273,425.00	161,938.51	111,486.49
Community Parent Involvement Coordinator Salary	64,967.00		64,967.00	64,670.50	296.50
Facilitator Salary	784,836.00	165,000.00	949,836.00	852,827.62	97,008.38
Personal Services - Employee Benefits	5,174,169.97	438,246.74	5,612,416.71	3,778,140.98	1,834,275.73
Purchased Professional - Contracted Pre K Services	11,488,907.00	(68,746.74)	11,420,160.26	10,525,168.39	894,991.87
Purchased Professional - Educational Services	5,856,657.00	395,836.00	6,252,493.00	5,655,533.99	596,959.01
Purchased Professional and Technical Services	1,521,882.16	2,624,528.57	4,146,410.73	3,238,978.38	907,432.35
Other Purchased Services	187,895.77	508,605.79	696,501.56	293,730.72	402,770.84
Cleaning, Repair and Maintenance	865,907.00	(106,941.00)	758,966.00	697,635.83	61,330.17
Contracted Services - Transportation (Other than Between Home and School)	45,000.00		45,000.00	2,230.00	42,770.00
Travel	47,830.00	69,528.16	117,358.16	34,921.63	82,436.53
Supplies and Materials	1,453,851.79	(522,970.94)	930,880.85	608,907.46	321,973.39
Other Objects	171,577.60	(5,469.48)	166,108.12	72,294.19	93,813.93
Total Support Services	32,569,697.41	4,148,306.37	36,718,003.78	29,953,032.93	6,764,970.85
Facilities Acquisition and Construction Services:					
Instructional Equipment		628,548.35	628,548.35	56,394.40	572,153.95
Noninstructional Equipment					-
Total Facilities Acquisition and Construction Services	-	628,548.35	628,548.35	56,394.40	572,153.95
Contribution to Charter Schools	-	-	-	-	-
Total Expenditures	46,614,429.52	8,408,519.43	55,022,948.95	44,864,495.51	10,158,453.44
Other Financing Sources (Uses):					
Transfer from General Fund--Preschool Programs				1,310,956.00	(1,310,956.00)
Contribution to School-Based Budgets	(6,018,334.00)		(6,018,334.00)	(5,678,768.50)	(339,565.50)
Total Other Financing Sources (Uses)	(6,018,334.00)	-	(6,018,334.00)	(4,367,812.50)	(1,650,521.50)
Total Outflows	52,632,763.52	8,408,519.43	61,041,282.95	49,232,308.01	11,808,974.94
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 Budgetary Comparison Schedule
 Note to RSI - Budget to GAAP Reconciliation
 For the Fiscal Year Ended June 30, 2015

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources / Inflows of Resources:		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule (C-series)	\$315,485,334.26	\$ 49,232,308.01
Differences - Budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		591,451.17
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	27,312,856.00	2,802,638.00
State aid payment recognized as revenue for budgetary purposes, not recognized for GAAP statements until the subsequent year.	<u>(27,427,856.00)</u>	<u>(2,907,938.00)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds. (B-2)	<u>\$315,370,334.26</u>	<u>\$ 49,718,459.18</u>
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	\$319,011,760.87	\$ 49,232,308.01
Encumbrances for goods or services ordered but not received are reported in the year the orders are placed for budgetary purposes, but in the year the goods or services are received for financial reporting purposes.		591,451.17
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		<u>(4,367,812.50)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$319,011,760.87</u>	<u>\$ 45,455,946.68</u>

REQUIRED SUPPLEMENTARY INFORMATION
PART III

**SCHEDULES RELATED TO ACCOUNTING AND
REPORTING FOR PENSIONS (GASB 68)**

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 Schedule of the School District's Proportionate Share of the Net Pension Liability
 Public Employees' Retirement System (PERS)
 Last Two Fiscal Years

	<u>Measurement Date Ending June 30,</u>	
	<u>2014</u>	<u>2013</u>
School District's Proportion of the Net Pension Liability	0.4887307726%	0.5087033713%
School District's Proportionate Share of the Net Pension Liability	\$ 91,503,767.00	\$ 97,223,322.00
School District's Covered-Employee Payroll	\$ 30,864,742.00	\$ 32,859,553.00
School District's Proportionate Share of the Net Pension Liability as a Percentage of it's Covered-Employee Payroll	296.47%	295.88%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.08%	48.72%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this presentation will only include information for those years for which information is available.

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 Schedule of the School District's Contributions
 Public Employees' Retirement System (PERS)
 Last Two Fiscal Years

	<u>Fiscal Year Ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 3,889,436.00	\$ 4,029,026.00
Contributions in Relation to the Contractually Required Contribution	<u>(3,889,436.00)</u>	<u>(4,029,026.00)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>
School District's Covered-Employee Payroll	\$ 29,234,661.00	\$ 30,864,742.00
Contributions as a Percentage of School District's Covered-Employee Payroll	13.30%	13.05%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this presentation will only include information for those years for which information is available.

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 Schedule of the School District's Proportionate Share of the Net Pension Liability
 Teachers' Pension and Annuity Fund (TPAF)
 Last Two Fiscal Years

	<u>Measurement Date Ending June 30,</u>	
	<u>2014</u>	<u>2013</u>
School District's Proportion of the Net Pension Liability	0.00%	0.00%
State's Proportion of the Net Pension Liability Associated with the School District	<u>100.00%</u>	<u>100.00%</u>
	<u>100.00%</u>	<u>100.00%</u>
School District's Proportionate Share of the Net Pension Liability	\$ -	\$ -
State's Proportionate Share of the Net Pension Liability Associated with the School District	<u>621,033,791.00</u>	<u>562,473,770.00</u>
	<u>\$ 621,033,791.00</u>	<u>\$ 562,473,770.00</u>
School District's Covered-Employee Payroll	\$ 106,012,493.00	\$ 111,114,634.00
School District's Proportionate Share of the Net Pension Liability as a Percentage of it's Covered-Employee Payroll	0.00%	0.00%
State's Proportionate Share of the Net Pension Liability as a Percentage of it's Covered-Employee Payroll	585.81%	506.21%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	33.64%	33.76%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this presentation will only include information for those years for which information is available.

CITY OF CAMDEN SCHOOL DISTRICT
Required Supplementary Information
Schedule of School District Contributions
Teachers' Pension and Annuity Fund (TPAF)
Last 10 Fiscal Years

This schedule is not applicable.

The School District is not required to make any contributions towards TPAF.

There is a special funding situation where the State of New Jersey pays 100% of the required contributions.

CITY OF CAMDEN SCHOOL DISTRICT
Notes to Required Supplementary Information - Part III
For the Fiscal Year Ended June 30, 2015

Public Employees' Retirement System (PERS)

Changes in Benefit Terms - None

Changes in Assumptions - The discount rate changed from 5.55% as of June 30, 2013, to 5.39% as of June 30, 2014, in accordance with Paragraph 44 of GASB Statement No. 67.

Teachers' Pension and Annuity Fund (TPAF)

Changes in Benefit Terms - None

Changes in Assumptions - The discount rate changed from 4.95% as of June 30, 2013, to 4.68% as of June 30, 2014, in accordance with Paragraph 44 of GASB Statement No. 67.

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Balance Sheet
 As of June 30, 2015

	Operating Fund <u>Fund 11-13</u>	Blended Resource Fund 15	Total General Fund
ASSETS:			
Cash and Cash Equivalents	\$ 10,063,755.24	\$ 1,286,179.96	\$ 11,349,935.20
Intergovernmental Accounts Receivable:			
State	1,871,218.20		1,871,218.20
Other	275,789.13		275,789.13
Interfund Accounts Receivable:			
Special Revenue Fund	14,345,426.05		14,345,426.05
Restricted Cash and Cash Equivalents	<u>1.00</u>		<u>1.00</u>
Total Assets	<u>\$ 26,556,189.62</u>	<u>\$ 1,286,179.96</u>	<u>\$ 27,842,369.58</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	\$ 13,612,937.45	\$ 1,286,179.96	\$ 14,899,117.41
Judgments Payable	2,526,810.50		2,526,810.50
Accrued Salaries and Benefits	153,882.75		153,882.75
Interfund Accounts Payable:			
Capital Projects Fund	160,579.18		160,579.18
Unemployment Compensation Trust Fund	147,357.04		147,357.04
Student Activities Agency Fund	176.50		176.50
Payroll Agency Fund	149,806.54		149,806.54
Intergovernmental Accounts Payable:			
Other	<u>950,058.00</u>		<u>950,058.00</u>
	<u>17,701,607.96</u>	<u>1,286,179.96</u>	<u>18,987,787.92</u>
Fund Balances:			
Restricted:			
Capital Reserve	1.00		1.00
Emergency Reserve	1,000,000.00		1,000,000.00
Excess Surplus--Prior Year--Designated for Subsequent Year's Expenditures	8,221,576.00		8,221,576.00
Assigned:			
Other Purposes	152,552.80		152,552.80
Designated for Subsequent Year's Expenditures	1,587,056.40		1,587,056.40
Unassigned:			
General Fund	<u>(2,106,604.54)</u>		<u>(2,106,604.54)</u>
Total Fund Balances	<u>8,854,581.66</u>	<u>-</u>	<u>8,854,581.66</u>
Total Liabilities and Fund Balances	<u>\$ 26,556,189.62</u>	<u>\$ 1,286,179.96</u>	<u>\$ 27,842,369.58</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

Districtwide

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 94,803,191.21		\$ 89,517,952.67	\$ 5,285,238.54
Combined General Fund Contribution & State Resources	<u>94,803,191.21</u>	<u>94.0307%</u>	<u>89,517,952.67</u>	<u>5,285,238.54</u>
Restricted Federal Resources				
Title I, Part A of NCLB	4,289,332.00		4,044,604.00	244,728.00
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>4,289,332.00</u>	<u>4.2544%</u>	<u>4,044,604.00</u>	<u>244,728.00</u>
Title II, Part A of NCLB	1,729,002.00		1,634,164.50	94,837.50
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>1,729,002.00</u>	<u>1.7149%</u>	<u>1,634,164.50</u>	<u>94,837.50</u>
Total Restricted Federal Resources	<u>6,018,334.00</u>	<u>5.9693%</u>	<u>5,678,768.50</u>	<u>339,565.50</u>
Totals	<u>\$ 100,821,525.21</u>	<u>100.0000%</u>	<u>\$ 95,196,721.17</u>	<u>\$ 5,624,804.04</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Bonsall

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 3,286,865.71		\$ 3,137,661.09	\$ 149,204.62
Combined General Fund Contribution & State Resources	<u>3,286,865.71</u>	<u>93.3954%</u>	<u>3,137,661.09</u>	<u>149,204.62</u>
Restricted Federal Resources				
Title I, Part A of NCLB	165,928.00		158,395.83	7,532.17
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>165,928.00</u>	<u>4.7148%</u>	<u>158,395.83</u>	<u>7,532.17</u>
Title II, Part A of NCLB	66,507.99		63,488.91	3,019.08
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>66,507.99</u>	<u>1.8898%</u>	<u>63,488.91</u>	<u>3,019.08</u>
Total Restricted Federal Resources	<u>232,435.99</u>	<u>6.6046%</u>	<u>221,884.74</u>	<u>10,551.25</u>
Totals	<u>\$ 3,519,301.70</u>	<u>100.0000%</u>	<u>\$ 3,359,545.83</u>	<u>\$ 159,755.87</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Brimm Medical Arts High School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 2,374,625.06		\$ 2,075,692.93	\$ 298,932.13
Combined General Fund Contribution & State Resources	<u>2,374,625.06</u>	<u>95.1138%</u>	<u>2,075,692.93</u>	<u>298,932.13</u>
Restricted Federal Resources				
Title I, Part A of NCLB	84,048.00		73,467.53	10,580.47
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>84,048.00</u>	<u>3.3665%</u>	<u>73,467.53</u>	<u>10,580.47</u>
Title II, Part A of NCLB	37,942.86		33,166.38	4,776.48
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>37,942.86</u>	<u>1.5198%</u>	<u>33,166.38</u>	<u>4,776.48</u>
Total Restricted Federal Resources	<u>121,990.86</u>	<u>4.8862%</u>	<u>106,633.91</u>	<u>15,356.95</u>
Totals	<u>\$ 2,496,615.92</u>	<u>100.0000%</u>	<u>\$ 2,182,326.84</u>	<u>\$ 314,289.08</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Camden High

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 8,167,829.04		\$ 8,072,311.96	\$ 95,517.08
Combined General Fund Contribution & State Resources	<u>8,167,829.04</u>	<u>95.1006%</u>	<u>8,072,311.96</u>	<u>95,517.08</u>
Restricted Federal Resources				
Title I, Part A of NCLB	276,970.00		273,731.03	3,238.97
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>276,970.00</u>	<u>3.2248%</u>	<u>273,731.03</u>	<u>3,238.97</u>
Title II, Part A of NCLB	143,821.66		142,139.77	1,681.89
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>143,821.66</u>	<u>1.6746%</u>	<u>142,139.77</u>	<u>1,681.89</u>
Total Restricted Federal Resources	<u>420,791.66</u>	<u>4.8994%</u>	<u>415,870.80</u>	<u>4,920.86</u>
Totals	<u>\$ 8,588,620.70</u>	<u>100.0000%</u>	<u>\$ 8,488,182.76</u>	<u>\$ 100,437.94</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Catto Elementary School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,021,425.04		\$ 3,826,250.74	\$ 195,174.30
General Fund Encumbrances at June 30, 2014	<u>4,021,425.04</u>			
Combined General Fund Contribution & State Resources	<u>4,021,425.04</u>	<u>93.6064%</u>	<u>3,826,250.74</u>	<u>195,174.30</u>
Restricted Federal Resources				
Title I, Part A of NCLB	204,684.00		194,749.95	9,934.05
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue	<u>204,684.00</u>	<u>4.7644%</u>	<u>194,749.95</u>	<u>9,934.05</u>
Title II, Part A of NCLB	69,989.36		66,592.52	3,396.84
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue	<u>69,989.36</u>	<u>1.6291%</u>	<u>66,592.52</u>	<u>3,396.84</u>
Total Restricted Federal Resources	<u>274,673.36</u>	<u>6.3936%</u>	<u>261,342.47</u>	<u>13,330.89</u>
Totals	<u>\$ 4,296,098.40</u>	<u>100.0000%</u>	<u>\$ 4,087,593.21</u>	<u>\$ 208,505.19</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Met East High School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 1,811,127.93		\$ 1,669,689.63	\$ 141,438.30
Combined General Fund Contribution & State Resources	<u>1,811,127.93</u>	<u>96.7654%</u>	<u>1,669,689.63</u>	<u>141,438.30</u>
Restricted Federal Resources				
Title I, Part A of NCLB	40,064.00		36,935.24	3,128.76
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>40,064.00</u>	<u>2.1405%</u>	<u>36,935.24</u>	<u>3,128.76</u>
Title II, Part A of NCLB	20,476.81		18,877.69	1,599.12
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>20,476.81</u>	<u>1.0940%</u>	<u>18,877.69</u>	<u>1,599.12</u>
Total Restricted Federal Resources	<u>60,540.81</u>	<u>3.2346%</u>	<u>55,812.93</u>	<u>4,727.88</u>
Totals	<u>\$ 1,871,668.74</u>	<u>100.0000%</u>	<u>\$ 1,725,502.56</u>	<u>\$ 146,166.18</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Coopers Poynt

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 3,038,152.65		\$ 2,926,848.07	\$ 111,304.58
Combined General Fund Contribution & State Resources	<u>3,038,152.65</u>	<u>93.4180%</u>	<u>2,926,848.07</u>	<u>111,304.58</u>
Restricted Federal Resources				
Title I, Part A of NCLB	154,607.00		148,942.88	5,664.12
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>154,607.00</u>	<u>4.7539%</u>	<u>148,942.88</u>	<u>5,664.12</u>
Title II, Part A of NCLB	59,454.27		57,276.13	2,178.14
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>59,454.27</u>	<u>1.8281%</u>	<u>57,276.13</u>	<u>2,178.14</u>
Total Restricted Federal Resources	<u>214,061.27</u>	<u>6.5820%</u>	<u>206,219.01</u>	<u>7,842.26</u>
Totals	<u>\$ 3,252,213.92</u>	<u>100.0000%</u>	<u>\$ 3,133,067.08</u>	<u>\$ 119,146.84</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Cramer

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 3,295,298.63		\$ 3,000,101.58	\$ 295,197.05
Combined General Fund Contribution & State Resources	<u>3,295,298.63</u>	<u>92.1795%</u>	<u>3,000,101.58</u>	<u>295,197.05</u>
Restricted Federal Resources				
Title I, Part A of NCLB	216,875.00		197,447.06	19,427.94
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>216,875.00</u>	<u>6.0667%</u>	<u>197,447.06</u>	<u>19,427.94</u>
Title II, Part A of NCLB	62,697.43		57,080.91	5,616.52
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>62,697.43</u>	<u>1.7538%</u>	<u>57,080.91</u>	<u>5,616.52</u>
Total Restricted Federal Resources	<u>279,572.43</u>	<u>7.8205%</u>	<u>254,527.97</u>	<u>25,044.46</u>
Totals	<u>\$ 3,574,871.06</u>	<u>100.0000%</u>	<u>\$ 3,254,629.55</u>	<u>\$ 320,241.51</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Davis Elementary

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 3,387,326.37		\$ 3,339,439.76	\$ 47,886.61
Combined General Fund Contribution & State Resources	<u>3,387,326.37</u>	<u>92.5799%</u>	<u>3,339,439.76</u>	<u>47,886.61</u>
Restricted Federal Resources				
Title I, Part A of NCLB	202,517.00		199,654.02	2,862.98
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>202,517.00</u>	<u>5.5350%</u>	<u>199,654.02</u>	<u>2,862.98</u>
Title II, Part A of NCLB	68,969.69		67,994.67	975.02
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>68,969.69</u>	<u>1.8850%</u>	<u>67,994.67</u>	<u>975.02</u>
Total Restricted Federal Resources	<u>271,486.69</u>	<u>7.4201%</u>	<u>267,648.69</u>	<u>3,838.00</u>
Totals	<u>\$ 3,658,813.06</u>	<u>100.0000%</u>	<u>\$ 3,607,088.45</u>	<u>\$ 51,724.61</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Woodrow Wilson High

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 8,932,503.52		\$ 8,681,011.52	\$ 251,492.00
General Fund Encumbrances at June 30, 2014				
Combined General Fund Contribution & State Resources	<u>8,932,503.52</u>	<u>94.5329%</u>	<u>8,681,011.52</u>	<u>251,492.00</u>
Restricted Federal Resources				
Title I, Part A of NCLB	338,369.00		328,842.32	9,526.68
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>338,369.00</u>	<u>3.5810%</u>	<u>328,842.32</u>	<u>9,526.68</u>
Title II, Part A of NCLB	178,227.08		173,209.15	5,017.93
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>178,227.08</u>	<u>1.8862%</u>	<u>173,209.15</u>	<u>5,017.93</u>
Total Restricted Federal Resources	<u>516,596.08</u>	<u>5.4671%</u>	<u>502,051.47</u>	<u>14,544.61</u>
Totals	<u>\$ 9,449,099.60</u>	<u>100.0000%</u>	<u>\$ 9,183,062.99</u>	<u>\$ 266,036.61</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Dudley

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 4,462,573.65		\$ 4,040,012.98	\$ 422,560.67
Combined General Fund Contribution & State Resources	<u>4,462,573.65</u>	<u>93.8316%</u>	<u>4,040,012.98</u>	<u>422,560.67</u>
Restricted Federal Resources				
Title I, Part A of NCLB	225,586.00		204,225.28	21,360.72
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>225,586.00</u>	<u>4.7432%</u>	<u>204,225.28</u>	<u>21,360.72</u>
Title II, Part A of NCLB	67,777.95		61,360.06	6,417.89
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>67,777.95</u>	<u>1.4251%</u>	<u>61,360.06</u>	<u>6,417.89</u>
Total Restricted Federal Resources	<u>293,363.95</u>	<u>6.1684%</u>	<u>265,585.34</u>	<u>27,778.61</u>
Totals	<u>\$ 4,755,937.60</u>	<u>100.0000%</u>	<u>\$ 4,305,598.32</u>	<u>\$ 450,339.28</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Early Childhood Development Center

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 2,239,918.78		\$ 2,076,071.28	\$ 163,847.50
General Fund Encumbrances at June 30, 2014	_____			
Combined General Fund Contribution & State Resources	<u>2,239,918.78</u>	<u>98.2104%</u>	<u>2,076,071.28</u>	<u>163,847.50</u>
Restricted Federal Resources				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue	_____	_____	_____	_____
	-	-	-	-
Title II, Part A of NCLB	40,816.00		37,830.36	2,985.64
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue	_____		_____	_____
	<u>40,816.00</u>	<u>1.7896%</u>	<u>37,830.36</u>	<u>2,985.64</u>
Total Restricted Federal Resources	<u>40,816.00</u>	<u>1.7896%</u>	<u>37,830.36</u>	<u>2,985.64</u>
Totals	<u>\$ 2,280,734.78</u>	<u>100.0000%</u>	<u>\$ 2,113,901.64</u>	<u>\$ 166,833.14</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: East Camden Middle School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 2,902,171.85		\$ 2,730,258.37	\$ 171,913.48
Combined General Fund Contribution & State Resources	<u>2,902,171.85</u>	<u>95.2258%</u>	<u>2,730,258.37</u>	<u>171,913.48</u>
Restricted Federal Resources				
Title I, Part A of NCLB	95,818.00		90,142.11	5,675.89
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>95,818.00</u>	<u>3.1440%</u>	<u>90,142.11</u>	<u>5,675.89</u>
Title II, Part A of NCLB	49,684.29		46,741.18	2,943.11
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>49,684.29</u>	<u>1.6302%</u>	<u>46,741.18</u>	<u>2,943.11</u>
Total Restricted Federal Resources	<u>145,502.29</u>	<u>4.7742%</u>	<u>136,883.29</u>	<u>8,619.00</u>
Totals	<u>\$ 3,047,674.14</u>	<u>100.0000%</u>	<u>\$ 2,867,141.66</u>	<u>\$ 180,532.48</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Forest Hill

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 3,398,908.60		\$ 3,138,172.65	\$ 260,735.95
Combined General Fund Contribution & State Resources	<u>3,398,908.60</u>	<u>94.6547%</u>	<u>3,138,172.65</u>	<u>260,735.95</u>
Restricted Federal Resources				
Title I, Part A of NCLB	135,002.00		124,645.77	10,356.23
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>135,002.00</u>	<u>3.7596%</u>	<u>124,645.77</u>	<u>10,356.23</u>
Title II, Part A of NCLB	56,937.90		52,570.10	4,367.80
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>56,937.90</u>	<u>1.5856%</u>	<u>52,570.10</u>	<u>4,367.80</u>
Total Restricted Federal Resources	<u>191,939.90</u>	<u>5.3453%</u>	<u>177,215.87</u>	<u>14,724.03</u>
Totals	<u>\$ 3,590,848.50</u>	<u>100.0000%</u>	<u>\$ 3,315,388.52</u>	<u>\$ 275,459.98</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Hatch Middle

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 2,900,037.05		\$ 2,607,978.74	\$ 292,058.31
Combined General Fund Contribution & State Resources	<u>2,900,037.05</u>	<u>94.7362%</u>	<u>2,607,978.74</u>	<u>292,058.31</u>
Restricted Federal Resources				
Title I, Part A of NCLB	106,290.00		95,585.70	10,704.30
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue	<u>106,290.00</u>	<u>3.4722%</u>	<u>95,585.70</u>	<u>10,704.30</u>
Title II, Part A of NCLB	54,843.89		49,320.65	5,523.24
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue	<u>54,843.89</u>	<u>1.7916%</u>	<u>49,320.65</u>	<u>5,523.24</u>
Total Restricted Federal Resources	<u>161,133.89</u>	<u>5.2638%</u>	<u>144,906.35</u>	<u>16,227.54</u>
Totals	<u>\$ 3,061,170.94</u>	<u>100.0000%</u>	<u>\$ 2,752,885.09</u>	<u>\$ 308,285.85</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Yorkship

<u>Resources</u>	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	\$ 4,388,493.71		\$ 4,026,188.52	\$ 362,305.19
General Fund Encumbrances at June 30, 2014				
Combined General Fund Contribution & State Resources	<u>4,388,493.71</u>	<u>93.8137%</u>	<u>4,026,188.52</u>	<u>362,305.19</u>
Restricted Federal Resources				
Title I, Part A of NCLB	216,018.00		198,183.99	17,834.01
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>216,018.00</u>	<u>4.6179%</u>	<u>198,183.99</u>	<u>17,834.01</u>
Title II, Part A of NCLB	73,370.50		67,313.18	6,057.32
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>73,370.50</u>	<u>1.5685%</u>	<u>67,313.18</u>	<u>6,057.32</u>
Total Restricted Federal Resources	<u>289,388.50</u>	<u>6.1863%</u>	<u>265,497.17</u>	<u>23,891.33</u>
Totals	<u>\$ 4,677,882.21</u>	<u>100.0000%</u>	<u>\$ 4,291,685.69</u>	<u>\$ 386,196.52</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: McGraw

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 2,205,605.83		\$ 2,166,700.70	\$ 38,905.13
Combined General Fund Contribution & State Resources	<u>2,205,605.83</u>	<u>93.1648%</u>	<u>2,166,700.70</u>	<u>38,905.13</u>
Restricted Federal Resources				
Title I, Part A of NCLB	118,471.00		116,381.27	2,089.73
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>118,471.00</u>	<u>5.0042%</u>	<u>116,381.27</u>	<u>2,089.73</u>
Title II, Part A of NCLB	43,347.49		42,582.87	764.62
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>43,347.49</u>	<u>1.8310%</u>	<u>42,582.87</u>	<u>764.62</u>
Total Restricted Federal Resources	<u>161,818.49</u>	<u>6.8352%</u>	<u>158,964.14</u>	<u>2,854.35</u>
Totals	<u>\$ 2,367,424.32</u>	<u>100.0000%</u>	<u>\$ 2,325,664.84</u>	<u>\$ 41,759.48</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Morgan Village Middle School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 4,087,658.73		\$ 3,955,564.63	\$ 132,094.10
Combined General Fund Contribution & State Resources	<u>4,087,658.73</u>	<u>95.5330%</u>	<u>3,955,564.63</u>	<u>132,094.10</u>
Restricted Federal Resources				
Title I, Part A of NCLB	128,466.00		124,314.58	4,151.42
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>128,466.00</u>	<u>3.0024%</u>	<u>124,314.58</u>	<u>4,151.42</u>
Title II, Part A of NCLB	62,669.13		60,643.96	2,025.17
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>62,669.13</u>	<u>1.4646%</u>	<u>60,643.96</u>	<u>2,025.17</u>
Total Restricted Federal Resources	<u>191,135.13</u>	<u>4.4670%</u>	<u>184,958.54</u>	<u>6,176.59</u>
Totals	<u>\$ 4,278,793.86</u>	<u>100.0000%</u>	<u>\$ 4,140,523.17</u>	<u>\$ 138,270.69</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Pyne Poynt Middle School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 2,612,676.98		\$ 2,521,188.68	\$ 91,488.30
Combined General Fund Contribution & State Resources	<u>2,612,676.98</u>	<u>93.3102%</u>	<u>2,521,188.68</u>	<u>91,488.30</u>
Restricted Federal Resources				
Title I, Part A of NCLB	121,942.00		117,671.95	4,270.05
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>121,942.00</u>	<u>4.3551%</u>	<u>117,671.95</u>	<u>4,270.05</u>
Title II, Part A of NCLB	65,370.32		63,081.24	2,289.08
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>65,370.32</u>	<u>2.3347%</u>	<u>63,081.24</u>	<u>2,289.08</u>
Total Restricted Federal Resources	<u>187,312.32</u>	<u>6.6898%</u>	<u>180,753.19</u>	<u>6,559.13</u>
Totals	<u>\$ 2,799,989.30</u>	<u>100.0000%</u>	<u>\$ 2,701,941.87</u>	<u>\$ 98,047.43</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: R C Molina Elementary School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 3,309,229.23		\$ 2,947,798.40	\$ 361,430.83
Combined General Fund Contribution & State Resources	<u>3,309,229.23</u>	<u>92.5308%</u>	<u>2,947,798.40</u>	<u>361,430.83</u>
Restricted Federal Resources				
Title I, Part A of NCLB	195,113.00		173,802.95	21,310.05
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>195,113.00</u>	<u>5.4556%</u>	<u>173,802.95</u>	<u>21,310.05</u>
Title II, Part A of NCLB	72,013.57		64,148.32	7,865.25
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>72,013.57</u>	<u>2.0136%</u>	<u>64,148.32</u>	<u>7,865.25</u>
Total Restricted Federal Resources	<u>267,126.57</u>	<u>7.4692%</u>	<u>237,951.27</u>	<u>29,175.30</u>
Totals	<u>\$ 3,576,355.80</u>	<u>100.0000%</u>	<u>\$ 3,185,749.67</u>	<u>\$ 390,606.13</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Riletta Cream Elementary School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 3,326,668.78		\$ 3,094,237.16	\$ 232,431.62
Combined General Fund Contribution & State Resources	<u>3,326,668.78</u>	<u>93.5028%</u>	<u>3,094,237.16</u>	<u>232,431.62</u>
Restricted Federal Resources				
Title I, Part A of NCLB	163,318.00		151,907.11	11,410.89
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue	<u>163,318.00</u>	<u>4.5904%</u>	<u>151,907.11</u>	<u>11,410.89</u>
Title II, Part A of NCLB	67,840.00		63,100.08	4,739.92
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue	<u>67,840.00</u>	<u>1.9068%</u>	<u>63,100.08</u>	<u>4,739.92</u>
Total Restricted Federal Resources	<u>231,158.00</u>	<u>6.4972%</u>	<u>215,007.19</u>	<u>16,150.81</u>
Totals	<u>\$ 3,557,826.78</u>	<u>100.0000%</u>	<u>\$ 3,309,244.35</u>	<u>\$ 248,582.43</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Sharp

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 2,751,738.45		\$ 2,646,993.01	\$ 104,745.44
Combined General Fund Contribution & State Resources	<u>2,751,738.45</u>	<u>93.7310%</u>	<u>2,646,993.01</u>	<u>104,745.44</u>
Restricted Federal Resources				
Title I, Part A of NCLB	137,618.00		132,379.55	5,238.45
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>137,618.00</u>	<u>4.6876%</u>	<u>132,379.55</u>	<u>5,238.45</u>
Title II, Part A of NCLB	46,425.23		44,658.04	1,767.19
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>46,425.23</u>	<u>1.5814%</u>	<u>44,658.04</u>	<u>1,767.19</u>
Total Restricted Federal Resources	<u>184,043.23</u>	<u>6.2690%</u>	<u>177,037.59</u>	<u>7,005.64</u>
Totals	<u>\$ 2,935,781.68</u>	<u>100.0000%</u>	<u>\$ 2,824,030.60</u>	<u>\$ 111,751.08</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Sumner

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 3,822,260.71		\$ 3,546,409.93	\$ 275,850.78
Combined General Fund Contribution & State Resources	<u>3,822,260.71</u>	<u>94.7054%</u>	<u>3,546,409.93</u>	<u>275,850.78</u>
Restricted Federal Resources				
Title I, Part A of NCLB	156,351.00		145,067.22	11,283.78
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>156,351.00</u>	<u>3.8740%</u>	<u>145,067.22</u>	<u>11,283.78</u>
Title II, Part A of NCLB	57,336.73		53,198.76	4,137.97
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>57,336.73</u>	<u>1.4207%</u>	<u>53,198.76</u>	<u>4,137.97</u>
Total Restricted Federal Resources	<u>213,687.73</u>	<u>5.2946%</u>	<u>198,265.98</u>	<u>15,421.75</u>
Totals	<u>\$ 4,035,948.44</u>	<u>100.0000%</u>	<u>\$ 3,744,675.91</u>	<u>\$ 291,272.53</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: U S Wiggins

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 4,110,521.35		\$ 3,751,136.26	\$ 359,385.09
Combined General Fund Contribution & State Resources	<u>4,110,521.35</u>	<u>93.2895%</u>	<u>3,751,136.26</u>	<u>359,385.09</u>
Restricted Federal Resources				
Title I, Part A of NCLB	224,721.00		205,073.52	19,647.48
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>224,721.00</u>	<u>5.1001%</u>	<u>205,073.52</u>	<u>19,647.48</u>
Title II, Part A of NCLB	70,957.89		64,754.00	6,203.89
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>70,957.89</u>	<u>1.6104%</u>	<u>64,754.00</u>	<u>6,203.89</u>
Total Restricted Federal Resources	<u>295,678.89</u>	<u>6.7105%</u>	<u>269,827.52</u>	<u>25,851.37</u>
Totals	<u>\$ 4,406,200.24</u>	<u>100.0000%</u>	<u>\$ 4,020,963.78</u>	<u>\$ 385,236.46</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Veterans Memorial School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 3,621,308.26		\$ 3,434,128.80	\$ 187,179.46
Combined General Fund Contribution & State Resources	<u>3,621,308.26</u>	<u>92.7449%</u>	<u>3,434,128.80</u>	<u>187,179.46</u>
Restricted Federal Resources				
Title I, Part A of NCLB	207,325.00		196,608.71	10,716.29
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>207,325.00</u>	<u>5.3098%</u>	<u>196,608.71</u>	<u>10,716.29</u>
Title II, Part A of NCLB	75,958.48		72,032.31	3,926.17
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>75,958.48</u>	<u>1.9454%</u>	<u>72,032.31</u>	<u>3,926.17</u>
Total Restricted Federal Resources	<u>283,283.48</u>	<u>7.2551%</u>	<u>268,641.02</u>	<u>14,642.46</u>
Totals	<u>\$ 3,904,591.74</u>	<u>100.0000%</u>	<u>\$ 3,702,769.82</u>	<u>\$ 201,821.92</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Whittier

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2014	\$ 2,499,763.91		\$ 2,496,221.06	\$ 3,542.85
Combined General Fund Contribution & State Resources	<u>2,499,763.91</u>	<u>94.4132%</u>	<u>2,496,221.06</u>	<u>3,542.85</u>
Restricted Federal Resources				
Title I, Part A of NCLB	104,955.00		104,806.25	148.75
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>104,955.00</u>	<u>3.9640%</u>	<u>104,806.25</u>	<u>148.75</u>
Title II, Part A of NCLB	42,966.59		42,905.69	60.90
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>42,966.59</u>	<u>1.6228%</u>	<u>42,905.69</u>	<u>60.90</u>
Total Restricted Federal Resources	<u>147,921.59</u>	<u>5.5868%</u>	<u>147,711.94</u>	<u>209.65</u>
Totals	<u>\$ 2,647,685.50</u>	<u>100.0000%</u>	<u>\$ 2,643,933.00</u>	<u>\$ 3,752.50</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2015

School: Wilson

<u>Resources</u>	Resource Amount	Districtwide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School-Based Budgets	\$ 3,848,501.39		\$ 3,609,884.22	\$ 238,617.17
General Fund Encumbrances at June 30, 2014				
Combined General Fund Contribution & State Resources	<u>3,848,501.39</u>	<u>91.8633%</u>	<u>3,609,884.22</u>	<u>238,617.17</u>
Restricted Federal Resources				
Title I, Part A of NCLB	268,276.00		251,642.18	16,633.82
Title I, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>268,276.00</u>	<u>6.4037%</u>	<u>251,642.18</u>	<u>16,633.82</u>
Title II, Part A of NCLB	72,598.89		68,097.57	4,501.32
Title II, Part A of NCLB - June 30, 2014 Unearned Revenue				
	<u>72,598.89</u>	<u>1.7329%</u>	<u>68,097.57</u>	<u>4,501.32</u>
Total Restricted Federal Resources	<u>340,874.89</u>	<u>8.1367%</u>	<u>319,739.75</u>	<u>21,135.14</u>
Totals	<u>\$ 4,189,376.28</u>	<u>100.0000%</u>	<u>\$ 3,929,623.97</u>	<u>\$ 259,752.31</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

Districtwide

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 2,856,505.00	\$ 402,847.29	\$ 3,259,352.29	\$ 3,098,701.57	\$ 160,650.72
Grades 1-5	19,922,490.00	(1,065,760.86)	18,856,729.14	18,454,311.47	402,417.67
Grades 6-8	7,955,285.00	1,427,293.52	9,382,578.52	9,087,682.62	294,895.90
Grades 9-12	8,314,292.00	2,265,439.56	10,579,731.56	10,367,863.67	211,867.89
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	1,202,845.00	248,705.57	1,451,550.57	1,385,231.16	66,319.41
Purchased Professional - Educational Services	87,124.00	(29,616.29)	57,507.71	37,974.14	19,533.57
Purchased Technical Services	313,824.00	(86,067.01)	227,756.99	201,199.73	26,557.26
Other Purchased Services	19,000.00	1,559.14	20,559.14	17,559.14	3,000.00
General Supplies	4,148,671.00	(608,309.60)	3,540,361.40	2,958,062.68	582,298.72
Textbooks	240,517.00	76,788.94	317,305.94	241,165.52	76,140.42
Other Objects	321,634.00	63,073.54	384,707.54	306,306.44	78,401.10
Total Regular Programs	45,382,187.00	2,695,953.80	48,078,140.80	46,156,058.14	1,922,082.66
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	344,222.00	62,148.30	406,370.30	406,370.30	
Other Salaries for Instruction	264,042.00	87,587.00	351,629.00	295,642.19	55,986.81
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000.00		1,000.00		1,000.00
Textbooks					
Other Objects					
Total Cognitive - Mild	609,264.00	149,735.30	758,999.30	702,012.49	56,986.81

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

Districtwide

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Preschool Disabilities -- Full Time					
Salaries of Teachers	\$ 526,201.00	\$ (69,589.19)	\$ 456,611.81	\$ 456,611.81	
Other Salaries for Instruction	208,350.00	36,124.49	244,474.49	244,474.49	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	10,400.00	(7,919.89)	2,480.11	2,480.11	
Textbooks					
Other Objects					
	<u>744,951.00</u>	<u>(41,384.59)</u>	<u>703,566.41</u>	<u>703,566.41</u>	<u>-</u>
Total Preschool Disabled -- Full Time					
Cognitive - Moderate:					
Salaries of Teachers	329,570.00	129,182.00	458,752.00	456,561.85	\$ 2,190.15
Other Salaries for Instruction		30,396.00	30,396.00	26,290.81	4,105.19
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>329,570.00</u>	<u>159,578.00</u>	<u>489,148.00</u>	<u>482,852.66</u>	<u>6,295.34</u>
Total Cognitive - Moderate					
Learning and/or Language Disabilities:					
Salaries of Teachers	5,712,995.00	(1,606,584.90)	4,106,410.10	4,021,481.89	84,928.21
Other Salaries for Instruction	924,671.00	368,368.95	1,293,039.95	1,255,861.82	37,178.13
Purchased Professional - Educational Services	4,000.00		4,000.00		4,000.00
Purchased Technical Services					
Other Purchased Services					
General Supplies	42,177.00	(25,825.16)	16,351.84	9,691.82	6,660.02
Textbooks	13,500.00	(10,188.77)	3,311.23	2,811.23	500.00
Other Objects					
	<u>6,697,343.00</u>	<u>(1,274,229.88)</u>	<u>5,423,113.12</u>	<u>5,289,846.76</u>	<u>133,266.36</u>
Total Learning and/or Language Disabilities					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

Districtwide

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Autism:					
Salaries of Teachers	\$ 844,447.00	\$ 102,708.50	\$ 947,155.50	\$ 891,304.66	\$ 55,850.84
Other Salaries for Instruction	192,225.00	152,273.47	344,498.47	326,295.33	18,203.14
Other Purchased Services	300.00		300.00		300.00
General Supplies	19,050.00	(4,685.01)	14,364.99	4,164.99	10,200.00
Textbooks					
Other Objects					
Total Autism	1,056,022.00	250,296.96	1,306,318.96	1,221,764.98	84,553.98
Behavioral Disabilities:					
Salaries of Teachers	1,424,798.00	(459,197.77)	965,600.23	815,268.78	150,331.45
Other Salaries for Instruction	253,769.00	333,524.09	587,293.09	542,912.70	44,380.39
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	27,382.00	(21,282.00)	6,100.00	223.49	5,876.51
Textbooks	1,500.00	(764.64)	735.36		735.36
Other Objects					
Total Behavioral Disabilities	1,707,449.00	(147,720.32)	1,559,728.68	1,358,404.97	201,323.71
Multiple Disabilities:					
Salaries of Teachers	686,726.00	(68,460.90)	618,265.10	508,189.62	110,075.48
Other Salaries for Instruction	191,796.00	66,957.65	258,753.65	206,056.30	52,697.35
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	6,600.00	(1,000.00)	5,600.00	2,306.87	3,293.13
Textbooks					
Other Objects					
Total Multiple Disabilities	885,122.00	(2,503.25)	882,618.75	716,552.79	166,065.96

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 8,527,049.00	\$ 1,363,368.67	\$ 9,890,417.67	\$ 9,608,251.72	\$ 282,165.95
Other Salaries for Instruction	50,728.00	(360.00)	50,368.00	6,870.91	43,497.09
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	7,000.00	(1,105.69)	5,894.31	2,682.94	3,211.37
Textbooks					
Other Objects					
Total Resource Room/Center	<u>8,584,777.00</u>	<u>1,361,902.98</u>	<u>9,946,679.98</u>	<u>9,617,805.57</u>	<u>328,874.41</u>
Cognitive - Severe:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Severe	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education	<u>20,614,498.00</u>	<u>455,675.20</u>	<u>21,070,173.20</u>	<u>20,092,806.63</u>	<u>977,366.57</u>
Bilingual Education:					
Salaries of Teachers	4,161,183.00	868,408.83	5,029,591.83	4,717,855.81	311,736.02
Other Salaries for Instruction	255,635.00	31,477.38	287,112.38	242,946.96	44,165.42
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	2,300.00	(800.00)	1,500.00	99.00	1,401.00
General Supplies	21,153.00	(1,987.52)	19,165.48	8,081.28	11,084.20
Textbooks	11,942.00	(5,000.00)	6,942.00	6,091.65	850.35
Other Objects	3,533.00	(2,533.00)	1,000.00		1,000.00
Total Bilingual Education	<u>4,455,746.00</u>	<u>889,565.69</u>	<u>5,345,311.69</u>	<u>4,975,074.70</u>	<u>370,236.99</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

Districtwide

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
School Sponsored Co-curricular Activities - Instruction:					
Salaries	\$ 3,800.00	\$ 16,147.45	\$ 19,947.45	\$ 8,565.38	\$ 11,382.07
Other Purchased Services	4,500.00	(2,000.00)	2,500.00		2,500.00
Supplies and Materials	22,570.00	(7,998.15)	14,571.85	1,143.00	13,428.85
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total School Sponsored Co-curricular Activities - Instruction	30,870.00	6,149.30	37,019.30	9,708.38	27,310.92
School Sponsored Athletics - Instruction:					
Salaries	425,070.00	21,619.00	446,689.00	430,204.13	16,484.87
Purchased Services	78,400.00	(14,400.00)	64,000.00	59,821.04	4,178.96
Supplies and Materials	142,812.00	54,769.43	197,581.43	189,540.24	8,041.19
Other Objects	40,500.00	(3,458.00)	37,042.00	36,122.50	919.50
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total School Sponsored Athletics - Instruction	686,782.00	58,530.43	745,312.43	715,687.91	29,624.52
Before/After School Programs - Instruction:					
Salaries		130.50	130.50	130.50	
Purchased Services					
Supplies and Materials	35,600.00	(35,600.00)			
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Before/After School Programs - Instruction	35,600.00	(35,469.50)	130.50	130.50	-
Before/After School Programs - Support Services:					
Salaries		1,500.00	1,500.00		1,500.00
Supplies and Materials	3,000.00	(3,000.00)			
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Before/After School Programs - Support Services	3,000.00	(1,500.00)	1,500.00	-	1,500.00
Summer School Programs - Instruction:					
Salaries		65,000.00	65,000.00	63,446.33	1,553.67
Supplies and Materials	7,000.00	5,421.00	12,421.00	8,421.00	4,000.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Summer School Programs - Instruction	7,000.00	70,421.00	77,421.00	71,867.33	5,553.67

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

Districtwide

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	\$ 977,254.00	\$ 685,166.27	\$ 1,662,420.27	\$ 1,578,476.20	\$ 83,944.07
Total Instructional/Alternative Education Program - Instruction	977,254.00	685,166.27	1,662,420.27	1,578,476.20	83,944.07
Undistributed Expenditures - Attendance and Social Work:					
Salaries	708,043.00	265,877.95	973,920.95	653,036.87	320,884.08
Salaries of Drop-Out Prevention Officer/Coordinators	504,832.00	4,082.68	508,914.68	387,257.85	121,656.83
Salaries of Family Support Teams	509,172.00	(51,746.00)	457,426.00	445,009.02	12,416.98
Salaries of Community/School Coordinators	194,921.00	299,897.74	494,818.74	440,646.22	54,172.52
Purchased Professional and Technical Services	1,900.00	(1,200.00)	700.00		700.00
Other Purchased Services	6,000.00	(6,000.00)			
Supplies and Materials	33,125.00	(12,239.83)	20,885.17	16,728.37	4,156.80
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	1,957,993.00	498,672.54	2,456,665.54	1,942,678.33	513,987.21
Undistributed Expenditures - Health Services:					
Salaries	1,992,390.00	162,300.08	2,154,690.08	2,144,188.50	10,501.58
Salaries of Social Services Coordinators	359,619.00	(192,577.27)	167,041.73	98,823.01	68,218.72
Purchased Professional and Technical Services					
Other Purchased Services	1,000.00	(570.00)	430.00	430.00	
Supplies and Materials	5,250.00	9,668.44	14,918.44	12,986.12	1,932.32
Other Objects					
Total Undistributed Expenditures - Health Services	2,358,259.00	(21,178.75)	2,337,080.25	2,256,427.63	80,652.62

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

Districtwide

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 2,865,781.00	\$ (100,023.54)	\$ 2,765,757.46	\$ 2,683,095.19	\$ 82,662.27
Salaries of Secretarial and Clerical Assistants	645,269.00	244,399.35	889,668.35	766,702.79	122,965.56
Other Salaries					
Purchased Professional Educational Services	49,320.00	51,795.26	101,115.26	55,795.18	45,320.08
Other Purchased Professional and Technical Services	10,000.00	(5,000.00)	5,000.00	3,987.13	1,012.87
Other Purchased Services	3,425.00	500.31	3,925.31	2,813.23	1,112.08
Supplies and Materials	64,074.00	(18,780.46)	45,293.54	36,805.32	8,488.22
Other Objects	500.00		500.00		500.00
Total Undistributed Expenditures - Guidance	3,638,369.00	172,890.92	3,811,259.92	3,549,198.84	262,061.08
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	81,864.00	(67,777.02)	14,086.98	14,086.98	
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	180,987.00	(161,957.65)	19,029.35	7,320.30	11,709.05
Other Salaries					
Purchased Professional - Educational Services	8,820.00	(4,967.68)	3,852.32	2,844.00	1,008.32
Purchased Professional and Technical Services	8,000.00	(8,000.00)			
Other Purchased Services	2,900.00	(1,900.00)	1,000.00		1,000.00
Supplies and Materials	18,550.00	(4,540.85)	14,009.15	4,883.73	9,125.42
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	301,121.00	(249,143.20)	51,977.80	29,135.01	22,842.79
Undistributed Expenditures - Educational Media/Library:					
Salaries	1,317,641.00	(15,951.01)	1,301,689.99	982,792.51	318,897.48
Salaries of Technology Coordinators	508,412.00	(165,530.84)	342,881.16	46,775.99	296,105.17
Purchased Professional and Technical Services	11,750.00	(9,750.00)	2,000.00		2,000.00
Other Purchased Services	7,750.00	670.00	8,420.00	8,369.00	51.00
Supplies and Materials	352,055.00	(177,194.95)	174,860.05	145,748.73	29,111.32
Other Objects	2,200.00	(1,712.00)	488.00		488.00
Total Undistributed Expenditures - Educational Media/Library	2,199,808.00	(369,468.80)	1,830,339.20	1,183,686.23	646,652.97

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

Districtwide

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	\$ 121,649.00	\$ (56,807.51)	\$ 64,841.49	\$ 48,699.97	\$ 16,141.52
Other Purchased Professional and Technical Services	6,700.00	(6,000.00)	700.00		700.00
Other Purchased Services	11,300.00	(6,757.43)	4,542.57	3,307.57	1,235.00
Supplies and Materials	14,000.00	(3,807.10)	10,192.90	10,141.48	51.42
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	153,649.00	(73,372.04)	80,276.96	62,149.02	18,127.94
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	4,970,358.00	(453,231.57)	4,517,126.43	4,381,130.51	135,995.92
Salaries of Other Professional Staff	41,795.00	5,045.49	46,840.49	46,840.49	
Salaries of Secretarial and Clerical Assistants	1,251,426.00	810,021.49	2,061,447.49	1,941,340.13	120,107.36
Other Salaries					
Purchased Professional and Technical Services	103,109.00	193,084.18	296,193.18	272,273.47	23,919.71
Other Purchased Services	17,901.00	11,373.76	29,274.76	21,851.69	7,423.07
Supplies and Materials	202,449.00	14,819.11	217,268.11	168,169.30	49,098.81
Other Objects	7,880.00	(6,700.00)	1,180.00	294.00	886.00
Total Undistributed Expenditures - Support Services-School Admin.	6,594,918.00	574,412.46	7,169,330.46	6,831,899.59	337,430.87
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides					
General Supplies	1,700.00	(500.00)	1,200.00	-	1,200.00
Total Undistributed Expenditures - Custodial Services	1,700.00	(500.00)	1,200.00	-	1,200.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 3,286,412.00	\$ (142,402.30)	\$ 3,144,009.70	\$ 3,093,357.50	\$ 50,652.20
General Supplies	63,670.00	(34,268.18)	29,401.82	16,116.13	13,285.69
	<u>3,350,082.00</u>	<u>(176,670.48)</u>	<u>3,173,411.52</u>	<u>3,109,473.63</u>	<u>63,937.89</u>
Total Undistributed Expenditures - Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Between Home & School) -Vendors					
Contracted Services - (Other than Between Home & School) -Vendors	308,332.00	373,537.41	681,869.41	440,258.55	241,610.86
	<u>308,332.00</u>	<u>373,537.41</u>	<u>681,869.41</u>	<u>440,258.55</u>	<u>241,610.86</u>
Total Undistributed Expenditures - Student Transportation					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	546,468.00	637.06	547,105.06	546,468.00	637.06
Other Retirement Contributions	1,635,695.00		1,635,695.00	1,635,695.00	
Health Benefits					
	<u>2,182,163.00</u>	<u>637.06</u>	<u>2,182,800.06</u>	<u>2,182,163.00</u>	<u>637.06</u>
Total Undistributed Expenditures - Unallocated Employee Benefits					
Total Undistributed Expenditures	<u>23,046,394.00</u>	<u>729,817.12</u>	<u>23,776,211.12</u>	<u>21,587,069.83</u>	<u>2,189,141.29</u>
Total General Current Expense	<u>95,239,331.00</u>	<u>5,554,309.31</u>	<u>100,793,640.31</u>	<u>95,186,879.62</u>	<u>5,606,760.69</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5	31,545.00	(24,660.10)	6,884.90	4,475.74	2,409.16
Grades 6-8					
Grades 9-12	4,525.00	(1,525.00)	3,000.00	2,194.68	805.32

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

Districtwide

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Special Education:					
Preschool-Disabled					
Cognitive - Mild					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School-Sponsored Athletics - Instruction					
Bilingual Education - Instruction					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration	\$ 25,000.00	\$ (7,000.00)	\$ 18,000.00	\$ 3,171.13	\$ 14,828.87
Operation & Maintenance of Plant Services					
Security					
Total Equipment	<u>61,070.00</u>	<u>(33,185.10)</u>	<u>27,884.90</u>	<u>9,841.55</u>	<u>18,043.35</u>
Total Capital Outlay	<u>61,070.00</u>	<u>(33,185.10)</u>	<u>27,884.90</u>	<u>9,841.55</u>	<u>18,043.35</u>
District-Wide School Based Expenditures	<u>95,300,401.00</u>	<u>5,521,124.21</u>	<u>100,821,525.21</u>	<u>95,196,721.17</u>	<u>5,624,804.04</u>
Other Financing Sources :					
Operating Transfer In	<u>95,300,401.00</u>	<u>5,521,124.21</u>	<u>100,821,525.21</u>	<u>95,196,721.17</u>	<u>5,624,804.04</u>
Total Other Financing Sources:	<u>95,300,401.00</u>	<u>5,521,124.21</u>	<u>100,821,525.21</u>	<u>95,196,721.17</u>	<u>5,624,804.04</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Bonsall

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 53,666.00	\$ 41,892.60	\$ 95,558.60	\$ 95,558.60	
Grades 1-5	982,129.00	(337,311.00)	644,818.00	628,374.54	\$ 16,443.46
Grades 6-8	578,327.00	187,772.95	766,099.95	747,299.71	18,800.24
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	38,278.00	25,898.00	64,176.00	62,258.31	1,917.69
Purchased Professional - Educational Services					
Purchased Technical Services	4,680.00		4,680.00	4,680.00	
Other Purchased Services					
General Supplies	140,799.00	0.30	140,799.30	79,130.41	61,668.89
Textbooks	9,850.00		9,850.00	9,850.00	9,850.00
Other Objects	9,300.00	5,000.00	14,300.00	7,635.65	6,664.35
Total Regular Programs	1,817,029.00	(76,747.15)	1,740,281.85	1,624,937.22	115,344.63
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Bonsall

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 336,754.00	\$ (157,536.85)	\$ 179,217.15	\$ 179,217.15	
Other Salaries for Instruction	105,978.00	11,184.00	117,162.00	111,820.61	\$ 5,341.39
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	442,732.00	(146,352.85)	296,379.15	291,037.76	5,341.39
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Bonsall

	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 187,693.00	\$ (129,760.25)	\$ 57,932.75	\$ 57,932.75	
Other Salaries for Instruction	29,576.00	45,926.09	75,502.09	75,502.09	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	217,269.00	(83,834.16)	133,434.84	133,434.84	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Bonsall

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 232,948.00	\$ 215,951.61	\$ 448,899.61	\$ 448,899.61	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,500.00	(1,105.69)	1,394.31		\$ 1,394.31
Textbooks					
Other Objects					
	<u>235,448.00</u>	<u>214,845.92</u>	<u>450,293.92</u>	<u>448,899.61</u>	<u>1,394.31</u>
Total Resource Room/Center					
	<u>235,448.00</u>	<u>214,845.92</u>	<u>450,293.92</u>	<u>448,899.61</u>	<u>1,394.31</u>
Total Special Education	<u>895,449.00</u>	<u>(15,341.09)</u>	<u>880,107.91</u>	<u>873,372.21</u>	<u>6,735.70</u>
Bilingual Education:					
Salaries of Teachers	26,793.00	(5,517.20)	21,275.80	21,275.80	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>26,793.00</u>	<u>(5,517.20)</u>	<u>21,275.80</u>	<u>21,275.80</u>	<u>-</u>
Total Bilingual Education					
	<u>26,793.00</u>	<u>(5,517.20)</u>	<u>21,275.80</u>	<u>21,275.80</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials	2,650.00		2,650.00		2,650.00
	<u>2,650.00</u>	<u>-</u>	<u>2,650.00</u>	<u>-</u>	<u>2,650.00</u>
Total School Sponsored Co-curricular Activities - Instruction					
	<u>2,650.00</u>	<u>-</u>	<u>2,650.00</u>	<u>-</u>	<u>2,650.00</u>
School Sponsored Athletics - Instruction:					
Supplies and Materials	3,812.00		3,812.00		3,812.00
	<u>3,812.00</u>	<u>-</u>	<u>3,812.00</u>	<u>-</u>	<u>3,812.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Bonsall

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Bonsall

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 12,069.00	\$ 56,484.68	\$ 68,553.68	\$ 68,553.68	
Salaries of Drop-Out Prevention Officer/Coordinators	17,796.00	12,181.00	29,977.00	29,977.00	
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Attendance and Social Work	<u>29,865.00</u>	<u>68,665.68</u>	<u>98,530.68</u>	<u>98,530.68</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	146,174.00	22,754.19	168,928.19	168,928.19	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Health Services	<u>146,174.00</u>	<u>22,754.19</u>	<u>168,928.19</u>	<u>168,928.19</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	103,899.00	(5,639.32)	98,259.68	98,259.68	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Guidance	<u>103,899.00</u>	<u>(5,639.32)</u>	<u>98,259.68</u>	<u>98,259.68</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Bonsall

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	-	-	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 3,700.00	\$ (3,700.00)			
Salaries of Technology Coordinators	30,333.00	(30,333.00)			
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	23,626.00	(17,800.29)	\$ 5,825.71	\$ 5,825.71	
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	57,659.00	(51,833.29)	5,825.71	5,825.71	
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	39,982.00	(30,988.75)	8,993.25		\$ 8,993.25
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	39,982.00	(30,988.75)	8,993.25	-	8,993.25

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Bonsall

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 202,219.00	\$ (95,044.49)	\$ 107,174.51	\$ 107,174.51	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	62,455.00	25,142.79	87,597.79	70,043.63	\$ 17,554.16
Other Salaries					
Purchased Professional and Technical Services	7,000.00		7,000.00	7,000.00	
Other Purchased Services					
Supplies and Materials	5,000.00	(214.42)	4,785.58	3,253.45	1,532.13
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>276,674.00</u>	<u>(70,116.12)</u>	<u>206,557.88</u>	<u>187,471.59</u>	<u>19,086.29</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	154,616.00	16,228.75	170,844.75	170,844.75	
General Supplies					
Total Undistributed Expenditures -					
Security	<u>154,616.00</u>	<u>16,228.75</u>	<u>170,844.75</u>	<u>170,844.75</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	6,000.00	2,000.00	8,000.00	4,866.00	3,134.00
Total Undistributed Expenditures - Student Transportation	<u>6,000.00</u>	<u>2,000.00</u>	<u>8,000.00</u>	<u>4,866.00</u>	<u>3,134.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Bonsall

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 24,920.00		\$ 24,920.00	\$ 24,920.00	
Other Retirement Contributions - PERS	80,314.00		80,314.00	80,314.00	
Health Benefits					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Unallocated Employee Benefits	105,234.00	-	105,234.00	105,234.00	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures	920,103.00	\$ (48,928.86)	871,174.14	839,960.60	\$ 31,213.54
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total General Current Expense	3,665,836.00	(146,534.30)	3,519,301.70	3,359,545.83	159,755.87
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool-Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Bonsall

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction	_____	_____	_____	_____	_____
Support Services - Students - Regular	_____	_____	_____	_____	_____
Support Services - Instructional Staff	_____	_____	_____	_____	_____
School Administration	_____	_____	_____	_____	_____
Operation & Maintenance of Plant Services	_____	_____	_____	_____	_____
Security	_____	_____	_____	_____	_____
Total Equipment	_____	_____	_____	_____	_____
Total Capital Outlay	_____	_____	_____	_____	_____
 District-Wide School Based Expenditures	 <u>\$ 3,665,836.00</u>	 <u>\$ (146,534.30)</u>	 <u>\$ 3,519,301.70</u>	 <u>\$ 3,359,545.83</u>	 <u>\$ 159,755.87</u>
Other Financing Sources :					
Operating Transfer In	<u>3,665,836.00</u>	<u>(146,534.30)</u>	<u>3,519,301.70</u>	<u>3,359,545.83</u>	<u>(159,755.87)</u>
 Total Other Financing Sources:	 <u>3,665,836.00</u>	 <u>(146,534.30)</u>	 <u>3,519,301.70</u>	 <u>3,359,545.83</u>	 <u>(159,755.87)</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	_____	_____	_____	_____	_____
Fund Balances - July 1	_____	_____	_____	_____	_____
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 907,582.00	\$ 375,664.00	\$ 1,283,246.00	\$ 1,227,829.14	\$ 55,416.86
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services	2,000.00		2,000.00		2,000.00
Purchased Technical Services	6,500.00	(5,753.12)	746.88		746.88
Other Purchased Services					
General Supplies	92,603.00	(20,246.59)	72,356.41	70,346.00	2,010.41
Textbooks	9,113.00	(7,499.60)	1,613.40		1,613.40
Other Objects	8,300.00	13,560.00	21,860.00	11,703.32	10,156.68
	<u>1,026,098.00</u>	<u>355,724.69</u>	<u>1,381,822.69</u>	<u>1,309,878.46</u>	<u>71,944.23</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Mild					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	-	-	-	-	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 107,274.00	\$ 35,516.00	\$ 142,790.00	\$ 142,790.00	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resource Room/Center	107,274.00	35,516.00	142,790.00	142,790.00	-
Total Special Education	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	107,274.00	35,516.00	142,790.00	142,790.00	-
Bilingual Education:					
Salaries of Teachers	69,095.00	0.20	69,095.20	2,082.58	\$ 67,012.62
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Bilingual Education	69,095.00	0.20	69,095.20	2,082.58	67,012.62
School Sponsored Co-curricular Activities - Instruction:					
Salaries	3,800.00	147.45	3,947.45	206.63	3,740.82
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total School Sponsored Co-curricular Activities - Instruction	3,800.00	147.45	3,947.45	206.63	3,740.82
School Sponsored Athletics - Instruction:					
Salaries	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 126,244.00	\$ 0.08	\$ 126,244.08	\$ 52,720.45	\$ 73,523.63
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams	80,664.00	81,264.00	161,928.00	151,064.00	10,864.00
Salaries of Community/School Coordinators	15,061.00		15,061.00		15,061.00
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Attendance and Social Work	<u>221,969.00</u>	<u>81,264.08</u>	<u>303,233.08</u>	<u>203,784.45</u>	<u>99,448.63</u>
Undistributed Expenditures - Health Services:					
Salaries	54,555.00	1,000.00	55,555.00	55,555.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Health Services	<u>54,555.00</u>	<u>1,000.00</u>	<u>55,555.00</u>	<u>55,555.00</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	148,010.00	(59,986.41)	88,023.59	88,023.59	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services	42,520.00	0.08	42,520.08		42,520.08
Other Purchased Professional and Technical Services	5,000.00		5,000.00	3,987.13	1,012.87
Other Purchased Services	2,625.00	500.31	3,125.31	2,813.23	312.08
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Guidance	<u>198,155.00</u>	<u>(59,486.02)</u>	<u>138,668.98</u>	<u>94,823.95</u>	<u>43,845.03</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	-	-	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 85,303.00	\$ 1,200.00	\$ 86,503.00	\$ 86,503.00	
Salaries of Technology Coordinators	13,867.00	(0.40)	13,866.60		\$ 13,866.60
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	99,170.00	1,199.60	100,369.60	86,503.00	13,866.60
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	5,000.00		5,000.00		5,000.00
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	5,000.00	-	5,000.00	-	5,000.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 115,004.00	\$ 8,016.92	\$ 123,020.92	\$ 123,020.92	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	48,282.00	1,315.00	49,597.00	49,597.00	
Other Salaries					
Purchased Professional and Technical Services	8,000.00		8,000.00	8,000.00	
Other Purchased Services					
Supplies and Materials	14,832.00	(7,421.85)	7,410.15	2,022.00	\$ 5,388.15
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>186,118.00</u>	<u>1,910.07</u>	<u>188,028.07</u>	<u>182,639.92</u>	<u>5,388.15</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	64,914.00	(16,522.15)	48,391.85	48,391.85	
General Supplies					
Total Undistributed Expenditures -					
Security	<u>64,914.00</u>	<u>(16,522.15)</u>	<u>48,391.85</u>	<u>48,391.85</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	9,000.00	4,500.00	13,500.00	9,457.00	4,043.00
Total Undistributed Expenditures - Student Transportation	<u>9,000.00</u>	<u>4,500.00</u>	<u>13,500.00</u>	<u>9,457.00</u>	<u>4,043.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 12,472.00		\$ 12,472.00	\$ 12,472.00	
Other Retirement Contributions - PERS	33,742.00		33,742.00	33,742.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>46,214.00</u>	<u>-</u>	<u>46,214.00</u>	<u>46,214.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>885,095.00</u>	<u>\$ 13,865.58</u>	<u>898,960.58</u>	<u>727,369.17</u>	<u>\$ 171,591.41</u>
Total General Current Expense	<u>2,091,362.00</u>	<u>405,253.92</u>	<u>2,496,615.92</u>	<u>2,182,326.84</u>	<u>314,289.08</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool-Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 2,091,362.00</u>	<u>\$ 405,253.92</u>	<u>\$ 2,496,615.92</u>	<u>\$ 2,182,326.84</u>	<u>\$ 314,289.08</u>
Other Financing Sources :					
Operating Transfer In	<u>2,091,362.00</u>	<u>405,253.92</u>	<u>2,496,615.92</u>	<u>2,182,326.84</u>	<u>(314,289.08)</u>
Total Other Financing Sources:	<u>2,091,362.00</u>	<u>405,253.92</u>	<u>2,496,615.92</u>	<u>2,182,326.84</u>	<u>(314,289.08)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 2,859,649.00	\$ 162,224.17	\$ 3,021,873.17	\$ 3,021,873.17	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services	99,000.00	(17,000.00)	82,000.00	82,000.00	
Other Purchased Services					
General Supplies	187,552.00	(20,817.00)	166,735.00	121,642.80	\$ 45,092.20
Textbooks	25,000.00	(20,000.00)	5,000.00	4,669.68	330.32
Other Objects	15,000.00		15,000.00	12,408.80	2,591.20
	<u>3,186,201.00</u>	<u>104,407.17</u>	<u>3,290,608.17</u>	<u>3,242,594.45</u>	<u>48,013.72</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	68,103.00	1,000.00	69,103.00	69,103.00	
Other Salaries for Instruction	138,481.00	64,899.00	203,380.00	198,440.67	4,939.33
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>206,584.00</u>	<u>65,899.00</u>	<u>272,483.00</u>	<u>267,543.67</u>	<u>4,939.33</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers		\$ 59,203.00	\$ 59,203.00	\$ 59,203.00	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	<u>-</u>	<u>59,203.00</u>	<u>59,203.00</u>	<u>59,203.00</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 354,567.00	(133,606.17)	220,960.83	220,960.83	
Other Salaries for Instruction	100,987.00	(98,666.80)	2,320.20	2,320.20	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks	500.00		500.00		\$ 500.00
Other Objects					
Total Learning and/or Language Disabilities	<u>456,054.00</u>	<u>(232,272.97)</u>	<u>223,781.03</u>	<u>223,281.03</u>	<u>500.00</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 299,464.00	\$ (185,305.75)	\$ 114,158.25	\$ 114,158.25	
Other Salaries for Instruction		64,770.79	64,770.79	64,770.79	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	6,000.00	(6,000.00)			
Textbooks	1,500.00	(764.64)	735.36		\$ 735.36
Other Objects					
Total Behavioral Disabilities	306,964.00	(127,299.60)	179,664.40	178,929.04	735.36
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 656,221.00	\$ 79,765.96	\$ 735,986.96	\$ 735,986.96	
Other Salaries for Instruction					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resource Room/Center	656,221.00	79,765.96	735,986.96	735,986.96	-
Total Special Education	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,625,823.00	(154,704.61)	1,471,118.39	1,464,943.70	\$ 6,174.69
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Bilingual Education:					
Salaries of Teachers	29,029.00	(29,029.00)			
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Bilingual Education	2,533.00	(2,533.00)			
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	31,562.00	(31,562.00)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total School Sponsored Co-curricular Activities - Instruction	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
School Sponsored Athletics - Instruction:					
Salaries	214,805.00	(125.27)	214,679.73	214,679.73	
Other Purchased Services		600.00	600.00	580.02	19.98
Supplies and Materials	95,000.00	53,775.35	148,775.35	148,188.55	586.80
Other Objects	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	30,000.00	(3,458.00)	26,542.00	25,720.00	822.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total School Sponsored Athletics - Instruction	339,805.00	50,792.08	390,597.08	389,168.30	1,428.78
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction		-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	\$ 302,698.00	\$ 536,610.38	\$ 839,308.38	\$ 835,705.35	\$ 3,603.03
Total Instructional/Alternative Education Program - Instruction	302,698.00	536,610.38	839,308.38	835,705.35	3,603.03

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 54,887.00	\$ 21,022.00	\$ 75,909.00	\$ 71,222.30	\$ 4,686.70
Salaries of Drop-Out Prevention Officer/Coordinators	55,887.00	(800.00)	55,087.00	55,087.00	
Salaries of Family Support Teams	129,090.00	600.00	129,690.00	128,137.02	1,552.98
Salaries of Community/School Coordinators	17,796.00	15,259.70	33,055.70	33,055.20	0.50
Purchased Professional and Technical Services	1,200.00	(1,200.00)			
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>258,860.00</u>	<u>34,881.70</u>	<u>293,741.70</u>	<u>287,501.52</u>	<u>6,240.18</u>
Undistributed Expenditures - Health Services:					
Salaries	243,524.00	(24,563.00)	218,961.00	213,324.89	5,636.11
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>243,524.00</u>	<u>(24,563.00)</u>	<u>218,961.00</u>	<u>213,324.89</u>	<u>5,636.11</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	411,024.00	(104,515.64)	306,508.36	306,508.36	
Salaries of Secretarial and Clerical Assistants	130,361.00	68,028.28	198,389.28	193,593.14	4,796.14
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services	5,000.00	(5,000.00)			
Other Purchased Services					
Supplies and Materials	5,000.00	(3,534.09)	1,465.91	56.84	1,409.07
Other Objects					
Total Undistributed Expenditures - Guidance	<u>551,385.00</u>	<u>(45,021.45)</u>	<u>506,363.55</u>	<u>500,158.34</u>	<u>6,205.21</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	-	-	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 54,887.00	\$ 1,000.00	\$ 55,887.00	\$ 55,887.00	
Salaries of Technology Coordinators	28,333.00	(24,217.85)	4,115.15	4,115.15	
Purchased Professional and Technical Services	7,250.00	(7,250.00)			
Other Purchased Services		6,500.00	6,500.00	6,500.00	
Supplies and Materials	24,300.00	(24,300.00)			
Other Objects	2,000.00	(2,000.00)			
Total Undistributed Expenditures - Educational Media/Library	116,770.00	(50,267.85)	66,502.15	66,502.15	-
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	5,000.00	(5,000.00)			
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	5,000.00	(5,000.00)	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 481,040.00	\$ 18,936.92	\$ 499,976.92	\$ 499,976.92	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	90,463.00	109,372.31	199,835.31	199,835.31	
Other Salaries					
Purchased Professional and Technical Services	16,000.00	30,539.26	46,539.26	39,889.17	\$ 6,650.09
Other Purchased Services	5,000.00	(100.00)	4,900.00	3,378.00	1,522.00
Supplies and Materials	8,000.00	4,300.00	12,300.00	9,596.72	2,703.28
Other Objects	4,000.00	(4,000.00)			
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>604,503.00</u>	<u>159,048.49</u>	<u>763,551.49</u>	<u>752,676.12</u>	<u>10,875.37</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	459,703.00	(46,116.10)	413,586.90	413,586.90	
General Supplies	15,000.00	(6,200.00)	8,800.00	8,715.19	84.81
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures -					
Security	<u>474,703.00</u>	<u>(52,316.10)</u>	<u>422,386.90</u>	<u>422,302.09</u>	<u>84.81</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	25,000.00	139,047.89	164,047.89	151,871.85	12,176.04
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Student Transportation	<u>25,000.00</u>	<u>139,047.89</u>	<u>164,047.89</u>	<u>151,871.85</u>	<u>12,176.04</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 42,924.00		\$ 42,924.00	\$ 42,924.00	
Other Retirement Contributions - PERS	118,510.00		118,510.00	118,510.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>161,434.00</u>	<u>-</u>	<u>161,434.00</u>	<u>161,434.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,441,179.00</u>	<u>\$ 155,809.68</u>	<u>2,596,988.68</u>	<u>2,555,770.96</u>	<u>\$ 41,217.72</u>
Total General Current Expense	<u>7,927,268.00</u>	<u>661,352.70</u>	<u>8,588,620.70</u>	<u>8,488,182.76</u>	<u>100,437.94</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
School-Sponsored Athletics - Instruction					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 7,927,268.00</u>	<u>\$ 661,352.70</u>	<u>\$ 8,588,620.70</u>	<u>\$ 8,488,182.76</u>	<u>\$ 100,437.94</u>
Other Financing Sources :					
Operating Transfer In	<u>7,927,268.00</u>	<u>661,352.70</u>	<u>8,588,620.70</u>	<u>8,488,182.76</u>	<u>(100,437.94)</u>
Total Other Financing Sources:	<u>7,927,268.00</u>	<u>661,352.70</u>	<u>8,588,620.70</u>	<u>8,488,182.76</u>	<u>(100,437.94)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

<u>School: Catto Elementary School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>		<u>Final to Actual</u>
					<u>Favorable/</u>
					<u>(Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 117,575.00	\$ 57,570.00	\$ 175,145.00	\$ 175,145.00	
Grades 1-5	1,197,257.00	(136,638.50)	1,060,618.50	1,044,291.85	\$ 16,326.65
Grades 6-8	128,333.00	196,003.51	324,336.51	324,336.51	
Grades 9-12	68,745.00	63,567.11	132,312.11	132,312.11	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services	3,500.00	(3,500.00)			
Purchased Technical Services	4,500.00	(671.44)	3,828.56	3,828.56	
Other Purchased Services					
General Supplies	239,040.00	(25,692.93)	213,347.07	179,925.62	33,421.45
Textbooks	7,226.00		7,226.00		7,226.00
Other Objects	18,000.00		18,000.00	13,887.34	4,112.66
	<u>1,784,176.00</u>	<u>150,637.75</u>	<u>1,934,813.75</u>	<u>1,873,726.99</u>	<u>61,086.76</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Mild					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Catto Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Preschool Disabilities -- Full Time					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Preschool Disabilities -- Full Time	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 275,064.00	\$ (7,356.48)	\$ 267,707.52	\$ 267,707.52	
Other Salaries for Instruction	11,615.00	51,365.00	62,980.00	54,644.52	\$ 8,335.48
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	286,679.00	44,008.52	330,687.52	322,352.04	8,335.48
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Catto Elementary School

	<u>Adopted</u>	<u>Budget</u>	<u>Budget</u>	<u>Amendments</u>	<u>Final</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
								<u>Final to Actual</u>
								<u>Favorable/</u>
								<u>(Unfavorable)</u>
General Current Expense (Cont'd):								
Behavioral Disabilities:								
Salaries of Teachers	\$	55,155.00			\$	55,155.00	\$ 7,610.30	\$ 47,544.70
Other Salaries for Instruction		8,963.00				8,963.00		8,963.00
Purchased Professional - Educational Services								
Purchased Technical Services								
Other Purchased Services								
General Supplies								
Textbooks								
Other Objects								
Total Behavioral Disabilities		64,118.00		-		64,118.00	7,610.30	56,507.70
Multiple Disabilities:								
Salaries of Teachers								
Other Salaries for Instruction								
Purchased Professional - Educational Services								
Purchased Technical Services								
Other Purchased Services								
General Supplies								
Textbooks								
Other Objects								
Total Multiple Disabilities		-		-		-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

<u>School: Catto Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 491,705.00	\$ 4,065.23	\$ 495,770.23	\$ 495,770.23	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	491,705.00	4,065.23	495,770.23	495,770.23	-
Total Special Education	842,502.00	48,073.75	890,575.75	825,732.57	\$ 64,843.18
Bilingual Education:					
Salaries of Teachers	398,892.00	178,166.53	577,058.53	577,058.53	
Other Salaries for Instruction	26,364.00	(16,000.00)	10,364.00		10,364.00
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	425,256.00	162,166.53	587,422.53	577,058.53	10,364.00
School Sponsored Co-curricular Activities - Instruction:					
Salaries		16,000.00	16,000.00	8,358.75	7,641.25
Other Purchased Services					
Supplies and Materials	1,000.00	(994.08)	5.92		5.92
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	1,000.00	15,005.92	16,005.92	8,358.75	7,647.17

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Catto Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials	<u> </u>	\$ 994.08	\$ 994.08	\$ 994.08	<u> </u>
Total School Sponsored Athletics - Instruction	<u> -</u>	<u> 994.08</u>	<u> 994.08</u>	<u> 994.08</u>	<u> -</u>
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Catto Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 27,889.00	\$ (5,694.24)	\$ 22,194.76	\$ 45.00	\$ 22,149.76
Salaries of Drop-Out Prevention Officer/Coordinators	17,796.00	11,756.50	29,552.50	27,850.60	1,701.90
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	45,685.00	6,062.26	51,747.26	27,895.60	23,851.66
Undistributed Expenditures - Health Services:					
Salaries	80,303.00	34,832.20	115,135.20	115,135.20	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	80,303.00	34,832.20	115,135.20	115,135.20	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	83,799.00	2,143.12	85,942.12	85,942.12	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services	500.00	(324.82)	175.18	175.18	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	84,299.00	1,818.30	86,117.30	86,117.30	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Catto Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 83,303.00	\$ (80,611.03)	\$ 2,691.97		\$ 2,691.97
Purchased Professional Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000.00	(1,000.00)			
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	84,303.00	(81,611.03)	2,691.97	-	2,691.97
Undistributed Expenditures - Educational Media/Library:					
Salaries	14,916.00	52,187.00	67,103.00	\$ 67,103.00	
Salaries of Technology Coordinators	29,333.00		29,333.00		29,333.00
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	9,000.00	(6,886.20)	2,113.80	2,113.80	
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	53,249.00	45,300.80	98,549.80	69,216.80	29,333.00
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services		3,280.00	3,280.00	3,280.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	-	3,280.00	3,280.00	3,280.00	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Catto Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 185,843.00	\$ 3,676.45	\$ 189,519.45	\$ 189,519.45	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	38,242.00	61,029.00	99,271.00	99,271.00	
Other Salaries					
Purchased Professional and Technical Services	4,500.00		4,500.00	4,500.00	
Other Purchased Services	2,000.00	(635.00)	1,365.00	1,365.00	
Supplies and Materials	8,000.00	(6,490.12)	1,509.88	1,468.43	\$ 41.45
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>238,585.00</u>	<u>57,580.33</u>	<u>296,165.33</u>	<u>296,123.88</u>	<u>41.45</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	121,246.00	(5,267.49)	115,978.51	115,978.51	
General Supplies	500.00	(500.00)			
Total Undistributed Expenditures -					
Security	<u>121,746.00</u>	<u>(5,767.49)</u>	<u>115,978.51</u>	<u>115,978.51</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	16,000.00		16,000.00	7,354.00	8,646.00
Total Undistributed Expenditures - Student Transportation	<u>16,000.00</u>	<u>-</u>	<u>16,000.00</u>	<u>7,354.00</u>	<u>8,646.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Catto Elementary School

	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 14,191.00		\$ 14,191.00	\$ 14,191.00	
Other Retirement Contributions - PERS	66,430.00		66,430.00	66,430.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	80,621.00	-	80,621.00	80,621.00	-
Total Undistributed Expenditures	804,791.00	\$ 61,495.37	866,286.37	801,722.29	\$ 64,564.08
Total General Current Expense	3,857,725.00	438,373.40	4,296,098.40	4,087,593.21	208,505.19
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Catto Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
 District-Wide School Based Expenditures	 <u>\$ 3,857,725.00</u>	 <u>\$ 438,373.40</u>	 <u>\$ 4,296,098.40</u>	 <u>\$ 4,087,593.21</u>	 <u>\$ 208,505.19</u>
Other Financing Sources :					
Operating Transfer In	<u>3,857,725.00</u>	<u>438,373.40</u>	<u>4,296,098.40</u>	<u>4,087,593.21</u>	<u>(208,505.19)</u>
Total Other Financing Sources:	<u>3,857,725.00</u>	<u>438,373.40</u>	<u>4,296,098.40</u>	<u>4,087,593.21</u>	<u>(208,505.19)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Met East High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 456,304.00	\$ 703,077.97	\$ 1,159,381.97	\$ 1,051,807.45	\$ 107,574.52
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services	3,500.00	(230.00)	3,270.00	3,270.00	
Other Purchased Services					
General Supplies	29,040.00	3,646.17	32,686.17	31,188.54	1,497.63
Textbooks	4,000.00	(4,000.00)			
Other Objects	5,000.00	11,653.86	16,653.86	14,944.08	1,709.78
	497,844.00	714,148.00	1,211,992.00	1,101,210.07	110,781.93
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-	-	-	-	-
Total Cognitive - Mild					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Met East High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	-	-	-	-	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Met East High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Met East High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 58,587.00	\$ 64,303.00	\$ 122,890.00	\$ 111,554.61	\$ 11,335.39
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	58,587.00	64,303.00	122,890.00	111,554.61	11,335.39
Total Special Education	58,587.00	64,303.00	122,890.00	111,554.61	11,335.39
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	-	-	-	-	-
School Sponsored Co-curricular Activities - Instruction:					
Salaries	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Met East High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Met East High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 35,239.00	\$ (35,239.00)			
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	15,061.00	11,104.64	\$ 26,165.64	\$ 26,165.56	\$ 0.08
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	50,300.00	(24,134.36)	26,165.64	26,165.56	0.08
Undistributed Expenditures - Health Services:					
Salaries	53,887.00	900.00	54,787.00	54,787.00	
Salaries of Social Services Coordinators	55,703.00	11,142.00	66,845.00	52,290.28	14,554.72
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	109,590.00	12,042.00	121,632.00	107,077.28	14,554.72
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	64,603.00	1,000.00	65,603.00	65,603.00	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Purchased Professional Educational Services					
Supplies and Materials	6,704.00	(6,225.81)	478.19	478.19	
Other Objects					
Total Undistributed Expenditures - Guidance	71,307.00	(5,225.81)	66,081.19	66,081.19	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Met East High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional Educational Services	\$ 2,500.00	\$ (2,500.00)			
Purchased Professional and Technical Services	8,000.00	(8,000.00)			
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	10,500.00	(10,500.00)	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries					
Salaries of Technology Coordinators	1,309.00	(490.40)	\$ 818.60		\$ 818.60
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	1,309.00	(490.40)	818.60	-	818.60
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	4,000.00		4,000.00	\$ 4,000.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	9,000.00	(298.71)	8,701.29	8,701.29	
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	13,000.00	(298.71)	12,701.29	12,701.29	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Met East High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 111,580.00	\$ 7,911.08	\$ 119,491.08	\$ 119,491.08	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	99,746.00	(8,113.91)	91,632.09	91,632.09	
Other Salaries					
Purchased Professional and Technical Services	2,200.00	(350.00)	1,850.00	1,850.00	
Other Purchased Services					
Supplies and Materials	4,500.00	7,636.39	12,136.39	11,553.39	\$ 583.00
Other Objects					
	<u>218,026.00</u>	<u>7,083.56</u>	<u>225,109.56</u>	<u>224,526.56</u>	<u>583.00</u>
Total Undistributed Expenditures - Support Services-School Admin.					
	<u>218,026.00</u>	<u>7,083.56</u>	<u>225,109.56</u>	<u>224,526.56</u>	<u>583.00</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures - Custodial Services					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	71,847.00	(9,497.00)	62,350.00	57,615.00	4,735.00
General Supplies					
	<u>71,847.00</u>	<u>(9,497.00)</u>	<u>62,350.00</u>	<u>57,615.00</u>	<u>4,735.00</u>
Total Undistributed Expenditures - Security					
	<u>71,847.00</u>	<u>(9,497.00)</u>	<u>62,350.00</u>	<u>57,615.00</u>	<u>4,735.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Met East High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Between Home & School) -Vendors					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ 6,000.00	\$ (1,917.54)	\$ 4,082.46	\$ 725.00	\$ 3,357.46
Total Undistributed Expenditures - Student Transportation	<u>6,000.00</u>	<u>(1,917.54)</u>	<u>4,082.46</u>	<u>725.00</u>	<u>3,357.46</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	4,601.00		4,601.00	4,601.00	
Other Retirement Contributions - PERS	13,245.00		13,245.00	13,245.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>17,846.00</u>	<u>-</u>	<u>17,846.00</u>	<u>17,846.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>569,725.00</u>	<u>(32,938.26)</u>	<u>536,786.74</u>	<u>512,737.88</u>	<u>24,048.86</u>
Total General Current Expense	<u>1,126,156.00</u>	<u>745,512.74</u>	<u>1,871,668.74</u>	<u>1,725,502.56</u>	<u>146,166.18</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	2,500.00	(2,500.00)			
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Met East High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	<u>\$ 2,500.00</u>	<u>\$ (2,500.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Outlay	<u>2,500.00</u>	<u>(2,500.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
District-Wide School Based Expenditures	<u>1,128,656.00</u>	<u>743,012.74</u>	<u>\$ 1,871,668.74</u>	<u>\$ 1,725,502.56</u>	<u>\$ 146,166.18</u>
Other Financing Sources :					
Operating Transfer In	<u>1,128,656.00</u>	<u>743,012.74</u>	<u>1,871,668.74</u>	<u>1,725,502.56</u>	<u>(146,166.18)</u>
Total Other Financing Sources:	<u>1,128,656.00</u>	<u>743,012.74</u>	<u>1,871,668.74</u>	<u>1,725,502.56</u>	<u>(146,166.18)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Coopers Poynt

	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 137,643.00	\$ 29,822.00	\$ 167,465.00	\$ 167,191.69	\$ 273.31
Grades 1-5	924,200.00	(38,816.10)	885,383.90	883,992.61	1,391.29
Grades 6-8	474,368.00	(43,508.25)	430,859.75	430,859.75	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	68,715.00	2,178.05	70,893.05	70,893.05	
Purchased Professional - Educational Services	3,000.00	(3,000.00)			
Purchased Technical Services	10,000.00	3,000.00	13,000.00	13,000.00	
Other Purchased Services					
General Supplies	134,500.00	(12,180.54)	122,319.46	114,939.72	7,379.74
Textbooks	13,990.00	(4,508.66)	9,481.34		9,481.34
Other Objects	3,940.00	(262.32)	3,677.68	649.80	3,027.88
	<u>1,770,356.00</u>	<u>(67,275.82)</u>	<u>1,703,080.18</u>	<u>1,681,526.62</u>	<u>21,553.56</u>
Total Regular Programs					
Special Education:					
Preschool Disabilities -- Full Time					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Preschool Disabilities -- Full Time					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Coopers Poynt

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 392,167.00	\$ (85,103.00)	\$ 307,064.00	\$ 305,275.76	\$ 1,788.24
Other Salaries for Instruction	69,535.00	(8,679.00)	60,856.00	60,856.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	461,702.00	(93,782.00)	367,920.00	366,131.76	1,788.24
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Coopers Poynt

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	\$ 66,203.00	\$ 1,000.00	\$ 67,203.00	\$ 67,203.00	
Other Salaries for Instruction	19,122.00		19,122.00	8,233.05	\$ 10,888.95
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	85,325.00	1,000.00	86,325.00	75,436.05	10,888.95

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Coopers Poynt

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 349,015.00	\$ (80,903.00)	\$ 268,112.00	\$ 263,881.62	\$ 4,230.38
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	349,015.00	(80,903.00)	268,112.00	263,881.62	4,230.38
Total Special Education	896,042.00	(173,685.00)	722,357.00	705,449.43	16,907.57
Bilingual Education:					
Salaries of Teachers	26,794.00	40,801.60	67,595.60	65,918.29	1,677.31
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	26,794.00	40,801.60	67,595.60	65,918.29	1,677.31
School Sponsored Co-curricular Activities - Instruction:					
Salaries	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Supplies and Materials	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Coopers Poynt

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Coopers Poynt

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 55,928.00	\$ (14,999.92)	\$ 40,928.08	\$ 5,988.51	\$ 34,939.57
Salaries of Drop-Out Prevention Officer/Coordinators	16,181.00	3,116.68	19,297.68	19,297.68	
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	72,109.00	(11,883.24)	60,225.76	25,286.19	34,939.57
Undistributed Expenditures - Health Services:					
Salaries		37,760.75	37,760.75	37,760.75	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	-	37,760.75	37,760.75	37,760.75	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	101,546.00	(2,951.72)	98,594.28	98,594.28	
Salaries of Secretarial and Clerical Assistants	41,119.00	47,052.92	88,171.92	88,171.92	
Purchased Professional Educational Services	3,000.00	(3,000.00)			
Other Purchased Professional and Technical Services					
Purchased Professional Educational Services					
Supplies and Materials	2,000.00	(2,000.00)			
Other Objects					
Total Undistributed Expenditures - Guidance	147,665.00	39,101.20	186,766.20	186,766.20	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Coopers Poynt

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	-	-	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 700.00	\$ 51,503.00	\$ 52,203.00	\$ 35,061.65	\$ 17,141.35
Salaries of Technology Coordinators	8,233.00		8,233.00		8,233.00
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	50,120.00	(21,400.00)	28,720.00	28,720.00	
Other Objects		288.00	288.00		288.00
Total Undistributed Expenditures - Educational Media/Library	59,053.00	30,391.00	89,444.00	63,781.65	25,662.35
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services	6,000.00	(6,000.00)			
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	6,000.00	(6,000.00)	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Coopers Poynt

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 108,306.00	\$ 3,375.43	\$ 111,681.43	\$ 111,681.19	\$ 0.24
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	2,957.00	35,989.00	38,946.00	38,946.00	
Other Salaries					
Purchased Professional and Technical Services		15,000.00	15,000.00		15,000.00
Other Purchased Services					
Supplies and Materials	5,000.00	(5,000.00)			
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>116,263.00</u>	<u>49,364.43</u>	<u>165,627.43</u>	<u>150,627.19</u>	<u>15,000.24</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services		-	-	-	-
Undistributed Expenditures - Security					
Salaries	87,503.00	39,595.00	127,098.00	125,254.76	1,843.24
General Supplies	<u>3,000.00</u>	<u>(3,000.00)</u>			
Total Undistributed Expenditures -					
Security	<u>90,503.00</u>	<u>36,595.00</u>	<u>127,098.00</u>	<u>125,254.76</u>	<u>1,843.24</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	<u>4,300.00</u>		<u>4,300.00</u>	<u>2,737.00</u>	<u>1,563.00</u>
Total Undistributed Expenditures - Student Transportation	<u>4,300.00</u>	<u>-</u>	<u>4,300.00</u>	<u>2,737.00</u>	<u>1,563.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Coopers Poynt

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 18,838.00		\$ 18,838.00	\$ 18,838.00	
Other Retirement Contributions - PERS	69,121.00		69,121.00	69,121.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	87,959.00	-	87,959.00	87,959.00	-
Total Undistributed Expenditures	583,852.00	\$ 175,329.14	759,181.14	680,172.74	\$ 79,008.40
Total General Current Expense	3,277,044.00	(24,830.08)	3,252,213.92	3,133,067.08	119,146.84
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Coopers Poynt

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	\$ 3,277,044.00	\$ (24,830.08)	\$ 3,252,213.92	\$ 3,133,067.08	\$ 119,146.84
Other Financing Sources :					
Operating Transfer In	3,277,044.00	(24,830.08)	3,252,213.92	3,133,067.08	(119,146.84)
Total Other Financing Sources:	3,277,044.00	(24,830.08)	3,252,213.92	3,133,067.08	(119,146.84)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

<u>School: Cramer</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 210,216.00	\$ (35,271.00)	\$ 174,945.00	\$ 146,973.70	\$ 27,971.30
Grades 1-5	1,175,450.00	(68,372.33)	1,107,077.67	1,107,077.67	
Grades 6-8	13,450.00	94,298.71	107,748.71	87,477.80	20,270.91
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	43,485.00	39,168.00	82,653.00	82,653.00	
Purchased Professional - Educational Services					
Purchased Technical Services		4,000.00	4,000.00	4,000.00	
Other Purchased Services					
General Supplies	321,239.00	(133,675.00)	187,564.00	135,272.10	52,291.90
Textbooks		25,000.00	25,000.00	14,058.77	10,941.23
Other Objects		22,392.70	22,392.70	19,471.90	2,920.80
	<u>1,763,840.00</u>	<u>(52,458.92)</u>	<u>1,711,381.08</u>	<u>1,596,984.94</u>	<u>114,396.14</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Mild					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Cramer

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 170,597.00	\$ (115,710.00)	\$ 54,887.00	\$ 45,034.04	\$ 9,852.96
Other Salaries for Instruction	26,660.00	(4,160.70)	22,499.30	22,499.30	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	<u>197,257.00</u>	<u>(119,870.70)</u>	<u>77,386.30</u>	<u>67,533.34</u>	<u>9,852.96</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Cramer

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

<u>School: Cramer</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 407,309.00	\$ 101,119.88	\$ 508,428.88	\$ 454,241.88	\$ 54,187.00
Other Salaries for Instruction	19,152.00		19,152.00	3,192.00	15,960.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	426,461.00	101,119.88	527,580.88	457,433.88	70,147.00
Total Special Education	623,718.00	(18,750.82)	604,967.18	524,967.22	79,999.96
Bilingual Education:					
Salaries of Teachers	329,327.00	176,718.40	506,045.40	491,011.50	15,033.90
Other Salaries for Instruction	31,626.00	(10,642.87)	20,983.13	20,983.13	
Other Purchased Services					
General Supplies		4,644.50	4,644.50	357.28	4,287.22
Textbooks					
Other Objects					
Total Bilingual Education	360,953.00	170,720.03	531,673.03	512,351.91	19,321.12
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Purchased Services					
Total School Sponsored Athletics - Instruction	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Cramer

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries		\$ 130.50	\$ 130.50	\$ 130.50	
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	130.50	130.50	130.50	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

<u>School: Cramer</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 25,965.00	\$ 0.12	\$ 25,965.12		\$ 25,965.12
Salaries of Drop-Out Prevention Officer/Coordinators	11,506.00	8,325.00	19,831.00	\$ 19,831.00	
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	37,471.00	8,325.12	45,796.12	19,831.00	25,965.12
Undistributed Expenditures - Health Services:					
Salaries	58,603.00	1,000.00	59,603.00	59,603.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	58,603.00	1,000.00	59,603.00	59,603.00	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	54,983.00	9,622.31	64,605.31	64,605.31	
Salaries of Secretarial and Clerical Assistants	36,080.00	(2,000.00)	34,080.00		34,080.00
Purchased Professional Educational Services		2,000.00	2,000.00	500.00	1,500.00
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	91,063.00	9,622.31	100,685.31	65,105.31	35,580.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Cramer

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 24,481.00	\$ (24,481.00)			
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	24,481.00	(24,481.00)	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	72,005.00	51,187.00	\$ 123,192.00	\$ 116,878.47	\$ 6,313.53
Salaries of Technology Coordinators	24,151.00	(23,791.00)	360.00	300.00	60.00
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials		3,200.00	3,200.00		3,200.00
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	96,156.00	30,596.00	126,752.00	117,178.47	9,573.53
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services		1,000.00	1,000.00		1,000.00
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	-	1,000.00	1,000.00	-	1,000.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Cramer

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 206,616.00	\$ (74,036.24)	\$ 132,579.76	\$ 132,579.76	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	47,908.00	701.08	48,609.08	48,609.08	
Other Salaries					
Purchased Professional and Technical Services		24,000.00	24,000.00	23,249.26	\$ 750.74
Other Purchased Services		4,500.00	4,500.00	1,560.00	2,940.00
Supplies and Materials		8,000.00	8,000.00	6,818.30	1,181.70
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>254,524.00</u>	<u>(36,835.16)</u>	<u>217,688.84</u>	<u>212,816.40</u>	<u>4,872.44</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	70,207.00		70,207.00	66,210.80	3,996.20
General Supplies		3,200.00	3,200.00		3,200.00
Total Undistributed Expenditures -					
Security	<u>70,207.00</u>	<u>3,200.00</u>	<u>73,407.00</u>	<u>66,210.80</u>	<u>7,196.20</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors		27,000.00	27,000.00	4,663.00	22,337.00
Total Undistributed Expenditures - Student Transportation	<u>-</u>	<u>27,000.00</u>	<u>27,000.00</u>	<u>4,663.00</u>	<u>22,337.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Cramer

	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 14,055.00		\$ 14,055.00	\$ 14,055.00	
Other Retirement Contributions - PERS	60,732.00		60,732.00	60,732.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	74,787.00	-	74,787.00	74,787.00	-
Total Undistributed Expenditures	707,292.00	\$ 19,427.27	726,719.27	620,194.98	\$ 106,524.29
Total General Current Expense	3,455,803.00	119,068.06	3,574,871.06	3,254,629.55	320,241.51
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Cramer

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 3,455,803.00</u>	<u>\$ 119,068.06</u>	<u>\$ 3,574,871.06</u>	<u>\$ 3,254,629.55</u>	<u>\$ 320,241.51</u>
Other Financing Sources :					
Operating Transfer In	<u>3,455,803.00</u>	<u>119,068.06</u>	<u>3,574,871.06</u>	<u>3,254,629.55</u>	<u>(320,241.51)</u>
Total Other Financing Sources:	<u>3,455,803.00</u>	<u>119,068.06</u>	<u>3,574,871.06</u>	<u>3,254,629.55</u>	<u>(320,241.51)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Davis Elementary

	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 142,691.00	\$ 1,492.75	\$ 144,183.75	\$ 144,183.75	
Grades 1-5	1,333,390.00	(68,573.46)	1,264,816.54	1,264,816.54	
Grades 6-8	363,054.00	44,203.87	407,257.87	407,257.87	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	76,828.00	5,603.03	82,431.03	82,431.03	
Purchased Professional - Educational Services					
Purchased Technical Services	4,000.00		4,000.00	4,000.00	
Other Purchased Services					
General Supplies	171,991.00	(35,973.45)	136,017.55	128,927.44	\$ 7,090.11
Textbooks		5,896.80	5,896.80		5,896.80
Other Objects	20,000.00	(13,286.71)	6,713.29	6,713.29	
	<u>2,111,954.00</u>	<u>(60,637.17)</u>	<u>2,051,316.83</u>	<u>2,038,329.92</u>	<u>12,986.91</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Mild					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Davis Elementary

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 223,209.00	\$ (137,690.85)	\$ 85,518.15	\$ 85,518.15	
Other Salaries for Instruction	80,192.00	(48,295.20)	31,896.80	31,896.80	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	14,800.00	(14,800.00)			
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	<u>318,201.00</u>	<u>(200,786.05)</u>	<u>117,414.95</u>	<u>117,414.95</u>	<u>-</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services	300.00		300.00		\$ 300.00
General Supplies	3,000.00	(3,000.00)			
Textbooks					
Other Objects					
Total Autism	<u>3,300.00</u>	<u>(3,000.00)</u>	<u>300.00</u>	<u>-</u>	<u>300.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Davis Elementary

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 60,603.00	\$ (14,224.05)	\$ 46,378.95	\$ 46,378.95	
Other Salaries for Instruction	29,576.00	426.00	30,002.00	30,002.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	5,000.00	(5,000.00)			
Textbooks					
Other Objects					
Total Behavioral Disabilities	<u>95,179.00</u>	<u>(18,798.05)</u>	<u>76,380.95</u>	<u>76,380.95</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Davis Elementary

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 449,015.00	\$ 132,409.31	\$ 581,424.31	\$ 561,987.70	\$ 19,436.61
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000.00		1,000.00		1,000.00
Textbooks					
Other Objects					
<u>Total Resource Room/Center</u>	<u>450,015.00</u>	<u>132,409.31</u>	<u>582,424.31</u>	<u>561,987.70</u>	<u>20,436.61</u>
Total Special Education	<u>866,695.00</u>	<u>(90,174.79)</u>	<u>776,520.21</u>	<u>755,783.60</u>	<u>20,736.61</u>
Bilingual Education:					
Salaries of Teachers	149,906.00	(56,462.39)	93,443.61	93,443.61	
Other Salaries for Instruction					
Other Purchased Services	1,300.00	(800.00)	500.00	99.00	401.00
General Supplies	5,200.00		5,200.00		5,200.00
Textbooks					
Other Objects					
<u>Total Bilingual Education</u>	<u>156,406.00</u>	<u>(57,262.39)</u>	<u>99,143.61</u>	<u>93,542.61</u>	<u>5,601.00</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
<u>Total School Sponsored Co-curricular Activities - Instruction</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Davis Elementary

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials	\$ 3,500.00	\$ (3,500.00)			
Other Objects					
Total Before/After School Programs - Instruction	<u>3,500.00</u>	<u>(3,500.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Davis Elementary

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 4,533.00	\$ 12,507.00	\$ 17,040.00	\$ 17,040.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	4,533.00	12,507.00	17,040.00	17,040.00	-
Undistributed Expenditures - Health Services:					
Salaries	60,603.00	(1,870.24)	58,732.76	58,732.76	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	60,603.00	(1,870.24)	58,732.76	58,732.76	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	66,663.00	18,810.40	85,473.40	85,473.40	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services	2,000.00	(2,000.00)			
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,500.00		1,500.00	1,316.14	\$ 183.86
Other Objects					
Total Undistributed Expenditures - Guidance	70,163.00	16,810.40	86,973.40	86,789.54	183.86

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Davis Elementary

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	\$ 1,400.00	\$ (1,400.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	1,400.00	(1,400.00)	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	32,116.00	52,387.00	\$ 84,503.00	\$ 84,503.00	
Salaries of Technology Coordinators	1,308.00	3,400.40	4,708.40	2,829.34	\$ 1,879.06
Purchased Professional and Technical Services					
Other Purchased Services	2,000.00	(1,630.00)	370.00	370.00	
Supplies and Materials	39,300.00	(11,313.70)	27,986.30	27,986.30	
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	74,724.00	42,843.70	117,567.70	115,688.64	1,879.06
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,500.00	(3,265.00)	235.00		235.00
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	3,500.00	(3,265.00)	235.00	-	235.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

<u>School: Davis Elementary</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 94,266.00	\$ 30,643.60	\$ 124,909.60	\$ 124,909.60	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	110,059.00	19,668.32	129,727.32	129,727.32	
Other Salaries					
Purchased Professional and Technical Services	1,200.00		1,200.00	1,200.00	
Other Purchased Services	1,000.00		1,000.00		\$ 1,000.00
Supplies and Materials	15,100.00	(15,100.00)			
Other Objects	1,500.00	(1,500.00)			
Total Undistributed Expenditures - Support Services-School Admin.	223,125.00	33,711.92	256,836.92	255,836.92	1,000.00
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial Services	-	-	-	-	-
Undistributed Expenditures - Security					
Salaries	126,410.00	(26,971.36)	99,438.64	99,438.64	
General Supplies	4,000.00	(2,251.18)	1,748.82	1,748.82	
Total Undistributed Expenditures - Security	130,410.00	(29,222.54)	101,187.46	101,187.46	-
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	7,800.00	5,750.17	13,550.17	4,448.00	9,102.17
Total Undistributed Expenditures - Student Transportation	7,800.00	5,750.17	13,550.17	4,448.00	9,102.17

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Davis Elementary

	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>		<u>Final to Actual</u>
					<u>Favorable/</u>
					<u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 16,120.00		\$ 16,120.00	\$ 16,120.00	
Other Retirement Contributions	63,589.00		63,589.00	63,589.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	79,709.00	-	79,709.00	79,709.00	-
Total Undistributed Expenditures	655,967.00	\$ 75,865.41	731,832.41	719,432.32	\$ 12,400.09
Total General Current Expense	3,794,522.00	(135,708.94)	3,658,813.06	3,607,088.45	51,724.61
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

<u>School: Davis Elementary</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration	\$ 7,000.00	\$ (7,000.00)			
Operation & Maintenance of Plant Services					
Security					
Total Equipment	7,000.00	(7,000.00)	-	-	-
Total Capital Outlay	<u>7,000.00</u>	<u>(7,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
District-Wide School Based Expenditures	<u>3,801,522.00</u>	<u>(142,708.94)</u>	<u>\$ 3,658,813.06</u>	<u>\$ 3,607,088.45</u>	<u>\$ 51,724.61</u>
Other Financing Sources :					
Operating Transfer In	<u>3,801,522.00</u>	<u>(142,708.94)</u>	<u>3,658,813.06</u>	<u>3,607,088.45</u>	<u>(51,724.61)</u>
Total Other Financing Sources:	<u>3,801,522.00</u>	<u>(142,708.94)</u>	<u>3,658,813.06</u>	<u>3,607,088.45</u>	<u>(51,724.61)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 3,362,562.00	\$ (228,617.69)	\$ 3,133,944.31	\$ 3,133,944.31	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services	6,000.00	(2,500.00)	3,500.00	3,250.00	\$ 250.00
Purchased Technical Services	99,975.00	(89,000.00)	10,975.00	10,975.00	
Other Purchased Services	4,000.00	(4,000.00)			
General Supplies	254,543.00	(26,421.78)	228,121.22	223,769.28	4,351.94
Textbooks	27,990.00	60,600.00	88,590.00	88,573.63	16.37
Other Objects	22,705.00	2,330.55	25,035.55	21,884.36	3,151.19
Total Regular Programs	<u>3,777,775.00</u>	<u>(287,608.92)</u>	<u>3,490,166.08</u>	<u>3,482,396.58</u>	<u>7,769.50</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 1,019,669.00	\$ (323,453.31)	\$ 696,215.69	\$ 696,215.69	
Other Salaries for Instruction	58,219.00	64,773.50	122,992.50	120,636.43	\$ 2,356.07
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	6,551.00	(6,551.00)			
Textbooks	13,000.00	(10,188.77)	2,811.23	2,811.23	
Other Objects					
Total Learning and/or Language Disabilities	1,097,439.00	(275,419.58)	822,019.42	819,663.35	2,356.07
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 206,161.00	\$ (857.74)	\$ 205,303.26	\$ 205,303.26	
Other Salaries for Instruction	107,479.00	1,432.96	108,911.96	108,911.96	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	9,250.00	(9,250.00)			
Textbooks					
Other Objects					
Total Behavioral Disabilities	<u>322,890.00</u>	<u>(8,674.78)</u>	<u>314,215.22</u>	<u>314,215.22</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers	79,703.00	(7,000.00)	72,703.00		\$ 72,703.00
Other Salaries for Instruction	61,612.00	(28,406.40)	33,205.60	33,205.60	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>141,315.00</u>	<u>(35,406.40)</u>	<u>105,908.60</u>	<u>33,205.60</u>	<u>72,703.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 271,864.00	\$ 225,380.00	\$ 497,244.00	\$ 474,348.22	\$ 22,895.78
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>271,864.00</u>	<u>225,380.00</u>	<u>497,244.00</u>	<u>474,348.22</u>	<u>22,895.78</u>
Total Resource Room/Center	<u>271,864.00</u>	<u>225,380.00</u>	<u>497,244.00</u>	<u>474,348.22</u>	<u>22,895.78</u>
Total Special Education	<u>1,833,508.00</u>	<u>(94,120.76)</u>	<u>1,739,387.24</u>	<u>1,641,432.39</u>	<u>97,954.85</u>
Bilingual Education:					
Salaries of Teachers	531,763.00	91,483.62	623,246.62	623,246.62	
Other Salaries for Instruction	20,566.00	1,215.00	21,781.00	17,555.58	4,225.42
Other Purchased Services					
General Supplies	8,853.00	(6,000.00)	2,853.00	2,446.02	406.98
Textbooks	11,442.00	(5,000.00)	6,442.00	6,091.65	350.35
Other Objects	1,000.00		1,000.00		1,000.00
	<u>573,624.00</u>	<u>81,698.62</u>	<u>655,322.62</u>	<u>649,339.87</u>	<u>5,982.75</u>
Total Bilingual Education	<u>573,624.00</u>	<u>81,698.62</u>	<u>655,322.62</u>	<u>649,339.87</u>	<u>5,982.75</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services	2,500.00	(2,000.00)	500.00		500.00
Supplies and Materials	300.00		300.00		300.00
	<u>2,800.00</u>	<u>(2,000.00)</u>	<u>800.00</u>	<u>-</u>	<u>800.00</u>
Total School Sponsored Co-curricular Activities - Instruction	<u>2,800.00</u>	<u>(2,000.00)</u>	<u>800.00</u>	<u>-</u>	<u>800.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
School Sponsored Athletics - Instruction:					
Salaries	\$ 210,265.00	\$ 21,744.27	\$ 232,009.27	\$ 215,524.40	\$ 16,484.87
Purchased Services	76,800.00	(15,000.00)	61,800.00	58,677.35	3,122.65
Supplies and Materials	40,500.00		40,500.00	40,357.61	142.39
Other Objects	10,500.00		10,500.00	10,402.50	97.50
	<u>338,065.00</u>	<u>6,744.27</u>	<u>344,809.27</u>	<u>324,961.86</u>	<u>19,847.41</u>
Total School Sponsored Athletics - Instruction					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Before/After School Programs - Instruction					
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Before/After School Programs - Support Services					
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Summer School Programs - Instruction					
Instructional/Alternative Education Program - Instruction:					
Salaries	625,318.00	138,792.44	764,110.44	736,766.34	27,344.10
	<u>625,318.00</u>	<u>138,792.44</u>	<u>764,110.44</u>	<u>736,766.34</u>	<u>27,344.10</u>
Total Instructional/Alternative Education Program - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 47,908.00	\$ 73,417.08	\$ 121,325.08	\$ 120,302.03	\$ 1,023.05
Salaries of Drop-Out Prevention Officer/Coordinators	79,103.00	(20,948.00)	58,155.00	50,431.75	7,723.25
Salaries of Family Support Teams	145,228.00	(66,224.00)	79,004.00	79,004.00	
Salaries of Community/School Coordinators	4,534.00	15,902.50	20,436.50	19,353.30	1,083.20
Purchased Professional and Technical Services					
Other Purchased Services	6,000.00	(6,000.00)			
Supplies and Materials	16,000.00	(2,000.00)	14,000.00	13,101.91	898.09
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	298,773.00	(5,852.42)	292,920.58	282,192.99	10,727.59
Undistributed Expenditures - Health Services:					
Salaries	299,693.00	(101,870.21)	197,822.79	197,822.79	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	299,693.00	(101,870.21)	197,822.79	197,822.79	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	452,468.00	(158,885.52)	293,582.48	293,582.48	
Salaries of Secretarial and Clerical Assistants	27,400.00	87,391.25	114,791.25	114,791.25	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	28,310.00	(2,000.00)	26,310.00	24,068.95	2,241.05
Other Objects					
Total Undistributed Expenditures - Guidance	508,178.00	(73,494.27)	434,683.73	432,442.68	2,241.05

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	\$ 81,864.00	\$ (67,777.02)	\$ 14,086.98	\$ 14,086.98	
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	600.00		600.00	293.22	\$ 306.78
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	82,464.00	(67,777.02)	14,686.98	14,380.20	306.78
Undistributed Expenditures - Educational Media/Library:					
Salaries	55,387.00	(15,766.10)	39,620.90	39,620.90	
Salaries of Technology Coordinators	29,333.00	(25,130.83)	4,202.17		4,202.17
Purchased Professional and Technical Services	2,000.00	(2,000.00)			
Other Purchased Services					
Supplies and Materials	14,669.00	(13,718.15)	950.85		950.85
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	101,389.00	(56,615.08)	44,773.92	39,620.90	5,153.02
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	28,750.00	(1,418.76)	27,331.24	26,200.00	1,131.24
Other Purchased Professional and Technical Services					
Other Purchased Services		338.60	338.60	338.60	
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	28,750.00	(1,080.16)	27,669.84	26,538.60	1,131.24

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 524,881.00	\$ (153,783.11)	\$ 371,097.89	\$ 371,097.53	\$ 0.36
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	163,830.00	(35,934.06)	127,895.94	127,895.94	
Other Salaries					
Purchased Professional and Technical Services	22,556.00	86,549.70	109,105.70	108,991.96	113.74
Other Purchased Services		13,309.76	13,309.76	13,309.76	
Supplies and Materials	16,000.00	28,637.77	44,637.77	42,149.75	2,488.02
Other Objects	500.00		500.00	209.00	291.00
	<u>727,767.00</u>	<u>(61,219.94)</u>	<u>666,547.06</u>	<u>663,653.94</u>	<u>2,893.12</u>
Total Undistributed Expenditures - Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures - Custodial Services					
Undistributed Expenditures - Security					
Salaries	430,320.00	(63,831.36)	366,488.64	366,488.64	
General Supplies	9,525.00	(5,000.00)	4,525.00	2,190.51	2,334.49
	<u>439,845.00</u>	<u>(68,831.36)</u>	<u>371,013.64</u>	<u>368,679.15</u>	<u>2,334.49</u>
Total Undistributed Expenditures - Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	35,297.00	218,683.41	253,980.41	172,429.70	81,550.71
	<u>35,297.00</u>	<u>218,683.41</u>	<u>253,980.41</u>	<u>172,429.70</u>	<u>81,550.71</u>
Total Undistributed Expenditures - Student Transportation					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 38,164.00		\$ 38,164.00	\$ 38,164.00	
Other Retirement Contributions - PERS	112,241.00		112,241.00	112,241.00	
Health Benefits					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Unallocated Employee Benefits	150,405.00	-	150,405.00	150,405.00	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures	2,672,561.00	\$ (218,057.05)	2,454,503.95	2,348,165.95	\$ 106,338.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total General Current Expense	9,823,651.00	(374,551.40)	9,449,099.60	9,183,062.99	266,036.61
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 9,823,651.00</u>	<u>\$ (374,551.40)</u>	<u>\$ 9,449,099.60</u>	<u>\$ 9,183,062.99</u>	<u>\$ 266,036.61</u>
Other Financing Sources :					
Operating Transfer In	<u>9,823,651.00</u>	<u>(374,551.40)</u>	<u>9,449,099.60</u>	<u>9,183,062.99</u>	<u>(266,036.61)</u>
Total Other Financing Sources:	<u>9,823,651.00</u>	<u>(374,551.40)</u>	<u>9,449,099.60</u>	<u>9,183,062.99</u>	<u>(266,036.61)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 159,344.00	\$ 3,862.00	\$ 163,206.00	\$ 114,961.95	\$ 48,244.05
Grades 1-5	942,298.00	106,319.05	1,048,617.05	1,048,617.05	
Grades 6-8	16.00	99,903.10	99,919.10	99,919.10	
Grades 9-12	314,635.00	29,116.00	343,751.00	318,758.49	24,992.51
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	69,546.00	(19,425.00)	50,121.00	50,121.00	
Purchased Professional - Educational Services	7,500.00	(2,000.00)	5,500.00		5,500.00
Purchased Technical Services	5,000.00		5,000.00	5,000.00	
Other Purchased Services					
General Supplies	202,756.00	(76,377.34)	126,378.66	71,602.48	54,776.18
Textbooks					
Other Objects	29,000.00	(9,288.90)	19,711.10	8,055.50	11,655.60
Total Regular Programs	<u>1,730,095.00</u>	<u>132,108.91</u>	<u>1,862,203.91</u>	<u>1,717,035.57</u>	<u>145,168.34</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	104,274.00	7,750.00	112,024.00	112,024.00	
Other Salaries for Instruction	59,972.00		59,972.00	39,335.80	20,636.20
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>164,246.00</u>	<u>7,750.00</u>	<u>171,996.00</u>	<u>151,359.80</u>	<u>20,636.20</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 137,858.00	\$ (53,447.25)	\$ 84,410.75	\$ 84,410.75	
Other Salaries for Instruction	31,436.00	(13,134.00)	18,302.00	6,147.30	\$ 12,154.70
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,000.00		2,000.00		2,000.00
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	171,294.00	(66,581.25)	104,712.75	90,558.05	14,154.70
Autism:					
Salaries of Teachers	195,793.00	3,921.34	199,714.34	152,343.25	47,371.09
Other Salaries for Instruction	2,283.00	62,788.05	65,071.05	65,071.05	
Other Purchased Services					
General Supplies	9,000.00		9,000.00		9,000.00
Textbooks					
Other Objects					
Total Autism	207,076.00	66,709.39	273,785.39	217,414.30	56,371.09

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 2,500.00		\$ 2,500.00		\$ 2,500.00
Textbooks					
Other Objects					
Total Behavioral Disabilities	<u>2,500.00</u>	<u>-</u>	<u>2,500.00</u>	<u>-</u>	<u>2,500.00</u>
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction	39,169.00		39,169.00		39,169.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	5,000.00		5,000.00	\$ 2,306.87	2,693.13
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>44,169.00</u>	<u>-</u>	<u>44,169.00</u>	<u>2,306.87</u>	<u>41,862.13</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 277,535.00	\$ 95,429.91	\$ 372,964.91	\$ 372,964.91	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>277,535.00</u>	<u>95,429.91</u>	<u>372,964.91</u>	<u>372,964.91</u>	<u>-</u>
Total Resource Room/Center					
	<u>277,535.00</u>	<u>95,429.91</u>	<u>372,964.91</u>	<u>372,964.91</u>	<u>-</u>
Total Special Education	<u>866,820.00</u>	<u>103,308.05</u>	<u>970,128.05</u>	<u>834,603.93</u>	<u>\$ 135,524.12</u>
Bilingual Education:					
Salaries of Teachers	415,416.00	447,358.50	862,774.50	822,442.94	40,331.56
Other Salaries for Instruction	50,632.00	19,927.90	70,559.90	70,559.90	
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>466,048.00</u>	<u>467,286.40</u>	<u>933,334.40</u>	<u>893,002.84</u>	<u>40,331.56</u>
Total Bilingual Education					
	<u>466,048.00</u>	<u>467,286.40</u>	<u>933,334.40</u>	<u>893,002.84</u>	<u>40,331.56</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials	1,000.00		1,000.00		1,000.00
	<u>1,000.00</u>		<u>1,000.00</u>		<u>1,000.00</u>
Total School Sponsored Co-curricular Activities - Instruction					
	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>
School Sponsored Athletics - Instruction:					
Purchased Services	1,000.00		1,000.00		1,000.00
Supplies and Materials					
	<u>1,000.00</u>		<u>1,000.00</u>		<u>1,000.00</u>
Total School Sponsored Athletics - Instruction					
	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 87,798.00	\$ 87,798.00	\$ 77,102.78	\$ 10,695.22
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 4,533.00	41,640.50	46,173.50	45,039.35	1,134.15
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000.00		1,000.00		1,000.00
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	5,533.00	129,438.50	134,971.50	122,142.13	12,829.37
Undistributed Expenditures - Health Services:					
Salaries		53,887.00	53,887.00	53,887.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	-	53,887.00	53,887.00	53,887.00	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	96,199.00	(9,350.60)	86,848.40	86,848.40	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	500.00		500.00		500.00
Supplies and Materials	1,500.00		1,500.00	56.84	1,443.16
Other Objects					
Total Undistributed Expenditures - Guidance	98,199.00	(9,350.60)	88,848.40	86,905.24	1,943.16

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	-	-	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries		\$ 82,303.00	\$ 82,303.00	\$ 79,387.85	\$ 2,915.15
Salaries of Technology Coordinators	\$ 31,933.00		31,933.00		31,933.00
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	10,000.00	(1,608.15)	8,391.85	248.63	8,143.22
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	41,933.00	80,694.85	122,627.85	79,636.48	42,991.37
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	15,000.00	(9,780.00)	5,220.00	5,220.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	15,000.00	(9,780.00)	5,220.00	5,220.00	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 195,367.00	\$ 16,816.03	\$ 212,183.03	\$ 210,183.03	\$ 2,000.00
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	109,459.00	8,493.46	117,952.46	117,952.30	0.16
Other Salaries					
Purchased Professional and Technical Services	2,000.00		2,000.00	2,000.00	
Other Purchased Services					
Supplies and Materials	14,000.00		14,000.00	1,077.91	12,922.09
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>320,826.00</u>	<u>25,309.49</u>	<u>346,135.49</u>	<u>331,213.24</u>	<u>14,922.25</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	96,080.00	47,200.00	143,280.00	112,875.76	30,404.24
General Supplies	2,000.00		2,000.00		2,000.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures -					
Security	<u>98,080.00</u>	<u>47,200.00</u>	<u>145,280.00</u>	<u>112,875.76</u>	<u>32,404.24</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	16,000.00	-	16,000.00	2,604.00	13,396.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Student Transportation	<u>16,000.00</u>	<u>-</u>	<u>16,000.00</u>	<u>2,604.00</u>	<u>13,396.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 17,490.00		\$ 17,490.00	\$ 17,490.00	
Other Retirement Contributions - PERS	45,811.00		45,811.00	45,811.00	
Health Benefits					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Unallocated Employee Benefits	63,301.00	-	63,301.00	63,301.00	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures	658,872.00	\$ 317,399.24	976,271.24	857,784.85	\$ 118,486.39
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total General Current Expense	3,723,835.00	1,020,102.60	4,743,937.60	4,302,427.19	441,510.41
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration	\$ 12,000.00		\$ 12,000.00	\$ 3,171.13	\$ 8,828.87
Operation & Maintenance of Plant Services					
Security					
Total Equipment	12,000.00	-	12,000.00	3,171.13	8,828.87
Total Capital Outlay	<u>12,000.00</u>	<u>-</u>	<u>12,000.00</u>	<u>3,171.13</u>	<u>8,828.87</u>
District-Wide School Based Expenditures	<u>3,735,835.00</u>	<u>\$ 1,020,102.60</u>	<u>4,755,937.60</u>	<u>4,305,598.32</u>	<u>450,339.28</u>
Other Financing Sources :					
Operating Transfer In	<u>3,735,835.00</u>	<u>1,020,102.60</u>	<u>4,755,937.60</u>	<u>4,305,598.32</u>	<u>(450,339.28)</u>
Total Other Financing Sources:	<u>3,735,835.00</u>	<u>1,020,102.60</u>	<u>4,755,937.60</u>	<u>4,305,598.32</u>	<u>(450,339.28)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 287,230.00	\$ 133,272.00	\$ 420,502.00	\$ 396,792.43	\$ 23,709.57
Grades 1-5					
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	97,020.00	43,701.00	140,721.00	140,721.00	
Purchased Professional - Educational Services					
Purchased Technical Services	1,600.00	(608.62)	991.38	95.00	896.38
Other Purchased Services	4,000.00	(465.86)	3,534.14	3,534.14	
General Supplies	62,442.00	11,651.89	74,093.89	61,696.67	12,397.22
Textbooks	6,640.00		6,640.00	5,771.48	868.52
Other Objects	8,772.00		8,772.00	4,940.35	3,831.65
Total Regular Programs	467,704.00	187,550.41	655,254.41	613,551.07	41,703.34
Special Education:					
Preschool Disabilities -- Full Time					
Salaries of Teachers	526,201.00	(69,589.19)	456,611.81	456,611.81	
Other Salaries for Instruction	208,350.00	36,124.49	244,474.49	244,474.49	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	10,400.00	(7,919.89)	2,480.11	2,480.11	
Textbooks					
Other Objects					
Total Preschool Disabilities -- Full Time	744,951.00	(41,384.59)	703,566.41	703,566.41	

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	-	-	-	-	-
Autism:					
Salaries of Teachers	\$ 208,390.00	\$ (12,964.30)	\$ 195,425.70	\$ 195,425.70	
Other Salaries for Instruction	106,020.00	12,928.80	118,948.80	118,948.80	
Other Purchased Services					
General Supplies	5,850.00	(1,685.01)	4,164.99	4,164.99	
Textbooks					
Other Objects					
Total Autism	320,260.00	(1,720.51)	318,539.49	318,539.49	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 348,367.00	\$ (123,032.80)	\$ 225,334.20	\$ 221,971.70	\$ 3,362.50
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resource Room/Center	348,367.00	(123,032.80)	225,334.20	221,971.70	3,362.50
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Special Education	1,413,578.00	(166,137.90)	1,247,440.10	1,244,077.60	3,362.50
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Bilingual Education	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total School Sponsored Co-curricular Activities - Instruction	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
School Sponsored Athletics - Instruction:					
Salaries	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 10,074.00	\$ 10,074.00	\$ 8,712.87	\$ 1,361.13
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 17,795.00	0.50	17,795.50	1,477.60	16,317.90
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	17,795.00	10,074.50	27,869.50	10,190.47	17,679.03
Undistributed Expenditures - Health Services:					
Salaries	22,718.00		22,718.00	22,718.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	22,718.00	-	22,718.00	22,718.00	-
Undistributed Expenditures - Guidance:					
Salaries of other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	-	-	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 134,490.00		\$ 134,490.00	\$ 35,477.68	\$ 99,012.32
Salaries of Technology Coordinators	6,016.00	\$ (6,016.00)			
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	800.00		800.00	665.56	134.44
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	141,306.00	(6,016.00)	135,290.00	36,143.24	99,146.76
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	2,400.00	(2,400.00)			
Other Purchased Professional and Technical Services					
Other Purchased Services	4,800.00	(1,831.03)	2,968.97	2,968.97	
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	7,200.00	(4,231.03)	2,968.97	2,968.97	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 46,021.00	\$ 10,469.95	\$ 56,490.95	\$ 56,490.87	\$ 0.08
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	28,587.00	(14,831.96)	13,755.04	12,847.82	907.22
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services	5,701.00	(5,701.00)			
Supplies and Materials	2,500.00	(2,046.99)	453.01		453.01
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>82,809.00</u>	<u>(12,110.00)</u>	<u>70,699.00</u>	<u>69,338.69</u>	<u>1,360.31</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	22,756.00	22,478.80	45,234.80	45,234.60	0.20
General Supplies	600.00	(600.00)			
Total Undistributed Expenditures -					
Security	<u>23,356.00</u>	<u>21,878.80</u>	<u>45,234.80</u>	<u>45,234.60</u>	<u>0.20</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	5,307.00	(637.06)	4,669.94	1,726.00	2,943.94
Total Undistributed Expenditures - Student Transportation	<u>5,307.00</u>	<u>(637.06)</u>	<u>4,669.94</u>	<u>1,726.00</u>	<u>2,943.94</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 67,953.00	\$ 637.06	\$ 68,590.06	\$ 67,953.00	\$ 637.06
Other Retirement Contributions					
Health Benefits					
<hr/>					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>67,953.00</u>	<u>637.06</u>	<u>68,590.06</u>	<u>67,953.00</u>	<u>637.06</u>
<hr/>					
Total Undistributed Expenditures	<u>368,444.00</u>	<u>9,596.27</u>	<u>378,040.27</u>	<u>256,272.97</u>	<u>121,767.30</u>
<hr/>					
Total General Current Expense	<u>2,249,726.00</u>	<u>31,008.78</u>	<u>2,280,734.78</u>	<u>2,113,901.64</u>	<u>166,833.14</u>
<hr/>					
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 2,249,726.00</u>	<u>\$ 31,008.78</u>	<u>\$ 2,280,734.78</u>	<u>\$ 2,113,901.64</u>	<u>\$ 166,833.14</u>
Other Financing Sources :					
Operating Transfer In	<u>2,249,726.00</u>	<u>31,008.78</u>	<u>2,280,734.78</u>	<u>2,113,901.64</u>	<u>(166,833.14)</u>
Total Other Financing Sources:	<u>2,249,726.00</u>	<u>31,008.78</u>	<u>2,280,734.78</u>	<u>2,113,901.64</u>	<u>(166,833.14)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: East Camden Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8	\$ 1,000,672.00	\$ 132,176.98	\$ 1,132,848.98	\$ 1,105,450.11	\$ 27,398.87
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction		9,657.00	9,657.00	9,657.00	
Purchased Professional - Educational Services	3,174.00	(3,174.00)			
Purchased Technical Services	6,590.00		6,590.00	3,935.00	2,655.00
Other Purchased Services					
General Supplies	62,114.00	12,633.75	74,747.75	73,529.20	1,218.55
Textbooks	3,990.00	5,912.13	9,902.13	9,193.44	708.69
Other Objects	18,230.00	(11,024.00)	7,206.00	6,656.41	549.59
	<u>1,094,770.00</u>	<u>146,181.86</u>	<u>1,240,951.86</u>	<u>1,208,421.16</u>	<u>32,530.70</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	51,887.00	1,000.00	52,887.00	52,887.00	
Other Salaries for Instruction	10,994.00	18,408.00	29,402.00	29,402.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>62,881.00</u>	<u>19,408.00</u>	<u>82,289.00</u>	<u>82,289.00</u>	<u>-</u>
Total Cognitive - Mild					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: East Camden Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers		\$ 63,803.00	\$ 63,803.00	\$ 61,612.85	\$ 2,190.15
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Cognitive - Moderate	-	63,803.00	63,803.00	61,612.85	2,190.15
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 264,696.00	(1,416.00)	263,280.00	252,370.01	10,909.99
Other Salaries for Instruction	53,964.00	23,520.00	77,484.00	69,914.00	7,570.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,226.00		2,226.00	1,744.76	481.24
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Learning and/or Language Disabilities	320,886.00	22,104.00	342,990.00	324,028.77	18,961.23
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: East Camden Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 68,003.00	\$ 1,000.00	\$ 69,003.00	\$ 69,003.00	
Other Salaries for Instruction	11,594.00	18,408.00	30,002.00	30,002.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,032.00	(1,032.00)			
Textbooks					
Other Objects					
Total Behavioral Disabilities	<u>80,629.00</u>	<u>18,376.00</u>	<u>99,005.00</u>	<u>99,005.00</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: East Camden Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 282,196.00	\$ 7,482.28	\$ 289,678.28	\$ 289,678.28	
Other Salaries for Instruction	29,576.00	(360.00)	29,216.00	1,718.80	\$ 27,497.20
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	311,772.00	7,122.28	318,894.28	291,397.08	27,497.20
Total Special Education	776,168.00	130,813.28	906,981.28	858,332.70	48,648.58
Bilingual Education:					
Salaries of Teachers		32,752.00	32,752.00	31,114.01	1,637.99
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	-	32,752.00	32,752.00	31,114.01	1,637.99
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials	6,120.00	(6,120.00)			
Total School Sponsored Co-curricular Activities - Instruction	6,120.00	(6,120.00)	-	-	-
School Sponsored Athletics - Instruction:					
Salaries		-			-
Supplies and Materials					
Total School Sponsored Athletics - Instruction	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: East Camden Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: East Camden Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 40,768.08	\$ 40,768.08	\$ 40,768.08	
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 56,587.00	1,000.00	57,587.00	57,587.00	
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	16,040.00	23,013.34	39,053.34	39,053.34	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	875.00		875.00	866.29	\$ 8.71
Other Objects					
	<u>73,502.00</u>	<u>64,781.42</u>	<u>138,283.42</u>	<u>138,274.71</u>	<u>8.71</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	27,394.00	29,318.10	56,712.10	56,712.10	
Salaries of Social Services Coordinators	77,664.00	(24,000.00)	53,664.00		53,664.00
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<u>105,058.00</u>	<u>5,318.10</u>	<u>110,376.10</u>	<u>56,712.10</u>	<u>53,664.00</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	69,599.00	2,940.44	72,539.44	72,539.44	
Salaries of Secretarial and Clerical Assistants	51,188.00	39,827.92	91,015.92	62,836.59	28,179.33
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<u>120,787.00</u>	<u>42,768.36</u>	<u>163,555.36</u>	<u>135,376.03</u>	<u>28,179.33</u>
Total Undistributed Expenditures - Guidance					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: East Camden Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Other Salaries					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services		-	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 58,155.00	\$ 1,000.00	\$ 59,155.00	\$ 59,155.00	
Salaries of Technology Coordinators	11,633.00		11,633.00		\$ 11,633.00
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,315.00	(670.13)	1,644.87	1,644.87	
Other Objects					
	72,103.00	329.87	72,432.87	60,799.87	11,633.00
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	1,000.00	(1,000.00)			
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	1,000.00	(1,000.00)	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: East Camden Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 226,432.00	\$ (100,079.10)	\$ 126,352.90	\$ 126,352.90	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants		52,354.08	52,354.08	52,354.08	
Other Salaries					
Purchased Professional and Technical Services	3,000.00	(3,000.00)			
Other Purchased Services					
Supplies and Materials	12,532.00	(6,591.85)	5,940.15	5,862.92	\$ 77.23
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>241,964.00</u>	<u>(57,316.87)</u>	<u>184,647.13</u>	<u>184,569.90</u>	<u>77.23</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	158,309.00	(40,053.50)	118,255.50	118,255.50	
General Supplies	4,200.00	(4,200.00)			
Total Undistributed Expenditures -					
Security	<u>162,509.00</u>	<u>(44,253.50)</u>	<u>118,255.50</u>	<u>118,255.50</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	16,250.00	(6,090.38)	10,159.62	6,812.00	3,347.62
Total Undistributed Expenditures - Student Transportation	<u>16,250.00</u>	<u>(6,090.38)</u>	<u>10,159.62</u>	<u>6,812.00</u>	<u>3,347.62</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: East Camden Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 16,381.00		\$ 16,381.00	\$ 16,381.00	
Other Retirement Contributions - PERS	49,898.00		49,898.00	49,898.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	66,279.00	-	66,279.00	66,279.00	-
Total Undistributed Expenditures	859,452.00	\$ 4,537.00	863,989.00	767,079.11	\$ 96,909.89
Total General Current Expense	2,736,510.00	308,164.14	3,044,674.14	2,864,946.98	179,727.16
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	2,025.00	975.00	3,000.00	2,194.68	805.32
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: East Camden Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 2,025.00	\$ 975.00	\$ 3,000.00	\$ 2,194.68	\$ 805.32
Total Capital Outlay	<u>2,025.00</u>	<u>975.00</u>	<u>3,000.00</u>	<u>2,194.68</u>	<u>805.32</u>
District-Wide School Based Expenditures	<u>2,738,535.00</u>	<u>309,139.14</u>	<u>3,047,674.14</u>	<u>2,867,141.66</u>	<u>180,532.48</u>
Other Financing Sources :					
Operating Transfer In	<u>2,738,535.00</u>	<u>309,139.14</u>	<u>3,047,674.14</u>	<u>2,867,141.66</u>	<u>(180,532.48)</u>
Total Other Financing Sources:	<u>2,738,535.00</u>	<u>309,139.14</u>	<u>3,047,674.14</u>	<u>2,867,141.66</u>	<u>(180,532.48)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 55,587.00	\$ (55,587.00)			
Grades 1-5	1,027,588.00	199,284.30	\$ 1,226,872.30	\$ 1,187,807.68	\$ 39,064.62
Grades 6-8	4,234.00	165,443.00	169,677.00	108,318.66	61,358.34
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	48,698.00	892.24	49,590.24	49,590.24	
Purchased Professional - Educational Services	4,200.00	(712.29)	3,487.71	3,354.14	133.57
Purchased Technical Services					
Other Purchased Services					
General Supplies	128,835.00	(11,727.51)	117,107.49	110,875.83	6,231.66
Textbooks	17,000.00	(5,000.00)	12,000.00	7,834.15	4,165.85
Other Objects	8,000.00	(994.50)	7,005.50	7,005.50	
Total Regular Programs	<u>1,294,142.00</u>	<u>291,598.24</u>	<u>1,585,740.24</u>	<u>1,474,786.20</u>	<u>110,954.04</u>
Special Education:					
Preschool Disabilities -- Full Time					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Preschool Disabilities -- Full Time	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers	\$ 245,867.00	\$ 4,376.00	\$ 250,243.00	\$ 250,243.00	
Other Salaries for Instruction		30,396.00	30,396.00	26,290.81	\$ 4,105.19
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>245,867.00</u>	<u>34,772.00</u>	<u>280,639.00</u>	<u>276,533.81</u>	<u>4,105.19</u>
Total Cognitive - Moderate					
	<u>245,867.00</u>	<u>34,772.00</u>	<u>280,639.00</u>	<u>276,533.81</u>	<u>4,105.19</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	246,509.00	(77,903.00)	168,606.00	168,606.00	
Other Salaries for Instruction	6,682.00	13,079.90	19,761.90	19,761.90	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>253,191.00</u>	<u>(64,823.10)</u>	<u>188,367.90</u>	<u>188,367.90</u>	<u>-</u>
Total Learning and/or Language Disabilities					
	<u>253,191.00</u>	<u>(64,823.10)</u>	<u>188,367.90</u>	<u>188,367.90</u>	<u>-</u>
Autism:					
Salaries of Teachers	165,361.00	28,594.00	193,955.00	186,743.33	7,211.67
Other Salaries for Instruction	1,690.00	34,914.00	36,604.00	29,930.70	6,673.30
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>167,051.00</u>	<u>63,508.00</u>	<u>230,559.00</u>	<u>216,674.03</u>	<u>13,884.97</u>
Total Autism					
	<u>167,051.00</u>	<u>63,508.00</u>	<u>230,559.00</u>	<u>216,674.03</u>	<u>13,884.97</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 52,987.00	\$ (18,861.10)	\$ 34,125.90		\$ 34,125.90
Other Salaries for Instruction	8,122.00		8,122.00	\$ 2,572.70	5,549.30
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	<u>61,109.00</u>	<u>(18,861.10)</u>	<u>42,247.90</u>	<u>2,572.70</u>	<u>39,675.20</u>
Multiple Disabilities:					
Salaries of Teachers	71,279.00		71,279.00	48,547.42	22,731.58
Other Salaries for Instruction	16,662.00	12,914.00	29,576.00	29,523.20	52.80
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>87,941.00</u>	<u>12,914.00</u>	<u>100,855.00</u>	<u>78,070.62</u>	<u>22,784.38</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 292,883.00	\$ 71,015.85	\$ 363,898.85	\$ 330,002.21	\$ 33,896.64
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>292,883.00</u>	<u>71,015.85</u>	<u>363,898.85</u>	<u>330,002.21</u>	<u>33,896.64</u>
Total Resource Room/Center					
	<u>292,883.00</u>	<u>71,015.85</u>	<u>363,898.85</u>	<u>330,002.21</u>	<u>33,896.64</u>
Total Special Education	<u>1,108,042.00</u>	<u>98,525.65</u>	<u>1,206,567.65</u>	<u>1,092,221.27</u>	<u>114,346.38</u>
Bilingual Education:					
Salaries of Teachers	44,778.00	(0.20)	44,777.80	26,104.00	18,673.80
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>44,778.00</u>	<u>(0.20)</u>	<u>44,777.80</u>	<u>26,104.00</u>	<u>18,673.80</u>
Total Bilingual Education					
	<u>44,778.00</u>	<u>(0.20)</u>	<u>44,777.80</u>	<u>26,104.00</u>	<u>18,673.80</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Schol Sponsored Co-curricular Activities - Instruction					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 39,889.00		\$ 39,889.00	\$ 37,002.74	\$ 2,886.26
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	9,398.00	\$ 31,757.50	41,155.50	37,833.94	3,321.56
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Attendance and Social Work	<u>49,287.00</u>	<u>31,757.50</u>	<u>81,044.50</u>	<u>74,836.68</u>	<u>6,207.82</u>
Undistributed Expenditures - Health Services:					
Salaries	79,703.00	1,200.00	80,903.00	80,903.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Health Services	<u>79,703.00</u>	<u>1,200.00</u>	<u>80,903.00</u>	<u>80,903.00</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	72,099.00	10,882.60	82,981.60	82,981.60	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000.00	(1,943.16)	56.84	56.84	
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Guidance	<u>74,099.00</u>	<u>8,939.44</u>	<u>83,038.44</u>	<u>83,038.44</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	-	-	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 60,603.00	\$ (54,542.70)	\$ 6,060.30	\$ 6,060.30	
Salaries of Technology Coordinators	21,383.00	0.20	21,383.20		\$ 21,383.20
Purchased Professional and Technical Services					
Other Purchased Services	850.00		850.00	799.00	51.00
Supplies and Materials	30,000.00	(12,544.79)	17,455.21	17,437.47	17.74
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	112,836.00	(67,087.29)	45,748.71	24,296.77	21,451.94
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	5,000.00	(5,000.00)			
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	5,000.00	(5,000.00)	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 134,380.00	\$ 91,319.88	\$ 225,699.88	\$ 225,699.88	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	39,631.00	10,226.08	49,857.08	49,857.08	
Other Salaries					
Purchased Professional and Technical Services	2,130.00		2,130.00	2,130.00	
Other Purchased Services					
Supplies and Materials	5,500.00	(966.05)	4,533.95	4,533.95	
Other Objects	500.00		500.00		\$ 500.00
	<u>182,141.00</u>	<u>100,579.91</u>	<u>282,720.91</u>	<u>282,220.91</u>	<u>500.00</u>
Total Undistributed Expenditures - Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures - Custodial Services					
Undistributed Expenditures - Security					
Salaries	95,424.00	(8,009.75)	87,414.25	87,414.25	
General Supplies					
	<u>95,424.00</u>	<u>(8,009.75)</u>	<u>87,414.25</u>	<u>87,414.25</u>	<u>-</u>
Total Undistributed Expenditures - Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	6,208.00	-	6,208.00	2,882.00	3,326.00
	<u>6,208.00</u>	<u>-</u>	<u>6,208.00</u>	<u>2,882.00</u>	<u>3,326.00</u>
Total Undistributed Expenditures - Student Transportation					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 24,539.00		\$ 24,539.00	\$ 24,539.00	
Other Retirement Contributions - PERS	62,146.00		62,146.00	62,146.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	86,685.00	-	86,685.00	86,685.00	-
Total Undistributed Expenditures	691,383.00	\$ 62,379.81	753,762.81	722,277.05	\$ 31,485.76
Total General Current Expense	3,138,345.00	452,503.50	3,590,848.50	3,315,388.52	275,459.98
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 3,138,345.00</u>	<u>\$ 452,503.50</u>	<u>\$ 3,590,848.50</u>	<u>\$ 3,315,388.52</u>	<u>\$ 275,459.98</u>
Other Financing Sources :					
Operating Transfer In	<u>3,138,345.00</u>	<u>452,503.50</u>	<u>3,590,848.50</u>	<u>3,315,388.52</u>	<u>(275,459.98)</u>
Total Other Financing Sources:	<u>3,138,345.00</u>	<u>452,503.50</u>	<u>3,590,848.50</u>	<u>3,315,388.52</u>	<u>(275,459.98)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Hatch Middle

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5	\$ 391,087.00	\$ 90,053.40	\$ 481,140.40	\$ 430,426.28	\$ 50,714.12
Grades 6-8	832,753.00	(166,887.00)	665,866.00	651,842.34	14,023.66
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services		11,120.00	11,120.00	8,120.00	3,000.00
Purchased Technical Services	7,500.00	(4,500.00)	3,000.00		3,000.00
Other Purchased Services					
General Supplies	85,565.00	3,000.00	88,565.00	82,937.86	5,627.14
Textbooks	5,000.00	(1,120.00)	3,880.00	2,219.56	1,660.44
Other Objects	15,000.00		15,000.00	11,996.69	3,003.31
Total Regular Programs	<u>1,336,905.00</u>	<u>(68,333.60)</u>	<u>1,268,571.40</u>	<u>1,187,542.73</u>	<u>81,028.67</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction	19,122.00		19,122.00	1,912.20	17,209.80
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000.00		1,000.00		1,000.00
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>20,122.00</u>	<u>-</u>	<u>20,122.00</u>	<u>1,912.20</u>	<u>18,209.80</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Hatch Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers	\$ 83,703.00	\$ 1,800.00	\$ 85,503.00	\$ 85,503.00	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	83,703.00	1,800.00	85,503.00	85,503.00	-
Learning and/or Language Disabilities:					
Salaries of Teachers	218,916.00	(68,998.48)	149,917.52	149,917.52	
Other Salaries for Instruction	39,991.00	40,385.88	80,376.88	80,376.88	
Purchased Professional - Educational Services	4,000.00		4,000.00		\$ 4,000.00
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	262,907.00	(28,612.60)	234,294.40	230,294.40	4,000.00
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Hatch Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 82,303.00	\$ 11,519.09	\$ 93,822.09	\$ 93,822.09	
Other Salaries for Instruction	29,576.00	41,157.00	70,733.00	49,722.31	\$ 21,010.69
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000.00		1,000.00		1,000.00
Textbooks					
Other Objects					
Total Behavioral Disabilities	<u>112,879.00</u>	<u>52,676.09</u>	<u>165,555.09</u>	<u>143,544.40</u>	<u>22,010.69</u>
Multiple Disabilities:					
Salaries of Teachers	141,506.00		141,506.00	131,965.40	9,540.60
Other Salaries for Instruction	17,892.00	29,269.05	47,161.05	47,161.05	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000.00	(1,000.00)			
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>160,398.00</u>	<u>28,269.05</u>	<u>188,667.05</u>	<u>179,126.45</u>	<u>9,540.60</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Hatch Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 186,377.00	\$ (48,293.74)	\$ 138,083.26	\$ 124,539.88	\$ 13,543.38
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,000.00		2,000.00	1,433.94	566.06
Textbooks					
Other Objects					
Total Resource Room/Center	<u>188,377.00</u>	<u>(48,293.74)</u>	<u>140,083.26</u>	<u>125,973.82</u>	<u>14,109.44</u>
Total Special Education	<u>828,386.00</u>	<u>5,838.80</u>	<u>834,224.80</u>	<u>766,354.27</u>	<u>67,870.53</u>
Bilingual Education:					
Salaries of Teachers	26,895.00		26,895.00	26,143.55	751.45
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks	500.00		500.00		500.00
Other Objects					
Total Bilingual Education	<u>27,395.00</u>	<u>-</u>	<u>27,395.00</u>	<u>26,143.55</u>	<u>1,251.45</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Supplies and Materials	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Hatch Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries		\$ 1,500.00	\$ 1,500.00		\$ 1,500.00
Supplies and Materials					
Total Before/After School Programs - Support Services	-	1,500.00	1,500.00	-	1,500.00
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Hatch Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 29,323.00	\$ (0.04)	\$ 29,322.96		\$ 29,322.96
Salaries of Drop-Out Prevention Officer/Coordinators	57,555.00		57,555.00	\$ 8,723.25	48,831.75
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	17,795.00	12,357.50	30,152.50	27,531.80	2,620.70
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Attendance and Social Work	<u>104,673.00</u>	<u>12,357.46</u>	<u>117,030.46</u>	<u>36,255.05</u>	<u>80,775.41</u>
Undistributed Expenditures - Health Services:					
Salaries	80,903.00	1,200.00	82,103.00	82,103.00	
Salaries of Social Services Coordinators	65,524.00	(51,954.54)	13,569.46	13,569.46	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Health Services	<u>146,427.00</u>	<u>(50,754.54)</u>	<u>95,672.46</u>	<u>95,672.46</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	104,499.00	67,187.10	171,686.10	171,686.10	
Salaries of Secretarial and Clerical Assistants	41,438.00	42,118.00	83,556.00	83,556.00	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	60.00		60.00	56.84	3.16
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Guidance	<u>145,997.00</u>	<u>109,305.10</u>	<u>255,302.10</u>	<u>255,298.94</u>	<u>3.16</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Hatch Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 500.00		\$ 500.00		\$ 500.00
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	<u>500.00</u>	<u>-</u>	<u>500.00</u>	<u>-</u>	<u>500.00</u>
Undistributed Expenditures - Educational Media/Library:					
Salaries	61,203.00		61,203.00	\$ 9,431.96	51,771.04
Salaries of Technology Coordinators	15,366.00	\$ 0.40	15,366.40		15,366.40
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000.00	(2,000.00)			
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<u>78,569.00</u>	<u>(1,999.60)</u>	<u>76,569.40</u>	<u>9,431.96</u>	<u>67,137.44</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Hatch Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 117,000.00	\$ (2,572.96)	\$ 114,427.04	\$ 114,427.04	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	26,312.00	71,527.28	97,839.28	97,839.28	
Other Salaries					
Purchased Professional and Technical Services	7,000.00	(7,000.00)			
Other Purchased Services					
Supplies and Materials	11,000.00		11,000.00	10,698.26	\$ 301.74
Other Objects	180.00		180.00	85.00	95.00
	<u>161,492.00</u>	<u>61,954.32</u>	<u>223,446.32</u>	<u>223,049.58</u>	<u>396.74</u>
Total Undistributed Expenditures - Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures - Custodial Services					
Undistributed Expenditures - Security					
Salaries	106,714.00	(31,623.00)	75,091.00	75,011.55	79.45
General Supplies					
	<u>106,714.00</u>	<u>(31,623.00)</u>	<u>75,091.00</u>	<u>75,011.55</u>	<u>79.45</u>
Total Undistributed Expenditures - Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	13,000.00		13,000.00	5,257.00	7,743.00
	<u>13,000.00</u>	<u>-</u>	<u>13,000.00</u>	<u>5,257.00</u>	<u>7,743.00</u>
Total Undistributed Expenditures - Student Transportation					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Hatch Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 16,571.00		\$ 16,571.00	\$ 16,571.00	
Other Retirement Contributions - PERS	56,297.00		56,297.00	56,297.00	
Health Benefits					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Unallocated Employee Benefits	72,868.00	-	72,868.00	72,868.00	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures	830,240.00	\$ 99,239.74	929,479.74	772,844.54	\$ 156,635.20
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total General Current Expense	3,022,926.00	38,244.94	3,061,170.94	2,752,885.09	308,285.85
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Hatch Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	\$ 3,022,926.00	\$ 38,244.94	\$ 3,061,170.94	\$ 2,752,885.09	\$ 308,285.85
Other Financing Sources :					
Operating Transfer In	3,022,926.00	38,244.94	3,061,170.94	2,752,885.09	(308,285.85)
Total Other Financing Sources:	3,022,926.00	38,244.94	3,061,170.94	2,752,885.09	(308,285.85)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 329,518.00	\$ (108,357.00)	\$ 221,161.00	\$ 205,997.71	\$ 15,163.29
Grades 1-5	1,439,342.00	143,867.50	1,583,209.50	1,497,926.80	85,282.70
Grades 6-8	191,853.00	321,802.09	513,655.09	461,768.09	51,887.00
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	99,258.00	2,721.00	101,979.00	84,683.10	17,295.90
Purchased Professional - Educational Services					
Purchased Technical Services	5,744.00		5,744.00	5,744.00	
Other Purchased Services					
General Supplies	240,335.00	(93,471.84)	146,863.16	133,849.34	13,013.82
Textbooks	21,000.00	14,146.68	35,146.68	35,146.68	
Other Objects	8,776.00	4,160.10	12,936.10	12,147.00	789.10
	<u>2,335,826.00</u>	<u>284,868.53</u>	<u>2,620,694.53</u>	<u>2,437,262.72</u>	<u>183,431.81</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Mild					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 180,113.00	\$ (56,555.00)	\$ 123,558.00	\$ 111,218.12	\$ 12,339.88
Other Salaries for Instruction	2,387.00	59,629.60	62,016.60	62,016.60	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	182,500.00	3,074.60	185,574.60	173,234.72	12,339.88
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Yorkship

	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 134,590.00	\$ 6,100.00	\$ 140,690.00	\$ 134,281.95	\$ 6,408.05
Other Salaries for Instruction	9,317.00	42,898.25	52,215.25	52,215.25	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	143,907.00	48,998.25	192,905.25	186,497.20	6,408.05
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 513,896.00	\$ 139,800.86	\$ 653,696.86	\$ 646,047.76	\$ 7,649.10
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	513,896.00	139,800.86	653,696.86	646,047.76	7,649.10
Total Special Education	840,303.00	191,873.71	1,032,176.71	1,005,779.68	26,397.03
Bilingual Education:					
Salaries of Teachers	41,651.00	33,140.90	74,791.90	74,791.90	
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	41,651.00	33,140.90	74,791.90	74,791.90	-
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials	\$ 500.00	\$ (500.00)			
Other Objects					
Total Before/After School Programs - Instruction	500.00	(500.00)	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 8,020.00	\$ 8,270.00	\$ 16,290.00	\$ 14,800.12	\$ 1,489.88
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	8,020.00	8,270.00	16,290.00	14,800.12	1,489.88
Undistributed Expenditures - Health Services:					
Salaries	80,150.00	6,791.70	86,941.70	86,941.70	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	80,150.00	6,791.70	86,941.70	86,941.70	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	95,309.00		95,309.00	60,169.53	35,139.47
Other Salaries					
Purchased Professional Educational Services		55,120.00	55,120.00	55,120.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	95,309.00	55,120.00	150,429.00	115,289.53	35,139.47

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 1,500.00	\$ (1,500.00)			
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	1,500.00	(1,500.00)	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	51,887.00		\$ 51,887.00		\$ 51,887.00
Salaries of Technology Coordinators	29,333.00		29,333.00		29,333.00
Purchased Professional and Technical Services	500.00	(500.00)			
Other Purchased Services					
Supplies and Materials	10,250.00		10,250.00	\$ 7,441.83	2,808.17
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	91,970.00	(500.00)	91,470.00	7,441.83	84,028.17
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	10,017.00		10,017.00	9,999.97	17.03
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	10,017.00	-	10,017.00	9,999.97	17.03

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 209,173.00	\$ (86,549.58)	\$ 122,623.42	\$ 122,622.98	\$ 0.44
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	93,468.00	95,754.05	189,222.05	152,230.85	36,991.20
Other Salaries					
Purchased Professional and Technical Services	1,000.00		1,000.00	844.24	155.76
Other Purchased Services					
Supplies and Materials	8,600.00	(8,600.00)			
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>312,241.00</u>	<u>604.47</u>	<u>312,845.47</u>	<u>275,698.07</u>	<u>37,147.40</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies	<u>500.00</u>	<u>(500.00)</u>			
Total Undistributed Expenditures -					
Custodial Services	<u>500.00</u>	<u>(500.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	105,884.00	61,284.00	167,168.00	158,782.43	8,385.57
General Supplies	<u>3,500.00</u>	<u>(3,500.00)</u>			
Total Undistributed Expenditures -					
Security	<u>109,384.00</u>	<u>57,784.00</u>	<u>167,168.00</u>	<u>158,782.43</u>	<u>8,385.57</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	<u>15,050.00</u>	<u>-</u>	<u>15,050.00</u>	<u>5,299.00</u>	<u>9,751.00</u>
Total Undistributed Expenditures - Student Transportation	<u>15,050.00</u>	<u>-</u>	<u>15,050.00</u>	<u>5,299.00</u>	<u>9,751.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 18,961.00		\$ 18,961.00	\$ 18,961.00	
Other Employee Benefits - PERS	76,162.00		76,162.00	76,162.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	95,123.00	-	95,123.00	95,123.00	-
Total Undistributed Expenditures	819,264.00	\$ 126,070.17	945,334.17	769,375.65	\$ 175,958.52
Total General Current Expense	4,037,544.00	635,453.31	4,672,997.31	4,287,209.95	385,787.36
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5	6,545.00	(1,660.10)	4,884.90	4,475.74	409.16
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	<u>\$ 6,545.00</u>	<u>\$ (1,660.10)</u>	<u>\$ 4,884.90</u>	<u>\$ 4,475.74</u>	<u>\$ 409.16</u>
Total Capital Outlay	<u>6,545.00</u>	<u>(1,660.10)</u>	<u>4,884.90</u>	<u>4,475.74</u>	<u>409.16</u>
District-Wide School Based Expenditures	<u>4,044,089.00</u>	<u>633,793.21</u>	<u>4,677,882.21</u>	<u>4,291,685.69</u>	<u>386,196.52</u>
Other Financing Sources :					
Operating Transfer In	<u>4,044,089.00</u>	<u>633,793.21</u>	<u>4,677,882.21</u>	<u>4,291,685.69</u>	<u>(386,196.52)</u>
Total Other Financing Sources:	<u>4,044,089.00</u>	<u>633,793.21</u>	<u>4,677,882.21</u>	<u>4,291,685.69</u>	<u>(386,196.52)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 172,902.00	\$ (21,217.85)	\$ 151,684.15	\$ 151,684.15	
Grades 1-5	917,977.00	(26,577.62)	891,399.38	891,399.38	
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	59,214.00	(23,251.99)	35,962.01	30,380.49	\$ 5,581.52
Purchased Professional - Educational Services					
Purchased Technical Services	5,000.00		5,000.00	5,000.00	
Other Purchased Services					
General Supplies	121,314.00	22,652.43	143,966.43	123,668.49	20,297.94
Textbooks					
Other Objects	<u>12,500.00</u>	<u>3,404.52</u>	<u>15,904.52</u>	<u>15,533.52</u>	<u>371.00</u>
Total Regular Programs	<u>1,288,907.00</u>	<u>(44,990.51)</u>	<u>1,243,916.49</u>	<u>1,217,666.03</u>	<u>26,250.46</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 229,885.00	\$ (72,357.90)	\$ 157,527.10	\$ 157,527.10	
Other Salaries for Instruction	29,645.00	(6,281.48)	23,363.52	23,363.52	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	259,530.00	(78,639.38)	180,890.62	180,890.62	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 197,613.00	\$ 157,919.43	\$ 355,532.43	\$ 355,532.43	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>197,613.00</u>	<u>157,919.43</u>	<u>355,532.43</u>	<u>355,532.43</u>	<u>-</u>
Total Resource Room/Center					
	<u>197,613.00</u>	<u>157,919.43</u>	<u>355,532.43</u>	<u>355,532.43</u>	<u>-</u>
Total Special Education	<u>457,143.00</u>	<u>79,280.05</u>	<u>536,423.05</u>	<u>536,423.05</u>	<u>-</u>
Bilingual Education:					
Salaries of Teachers	82,103.00	(11,105.55)	70,997.45	70,997.45	
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>82,103.00</u>	<u>(11,105.55)</u>	<u>70,997.45</u>	<u>70,997.45</u>	<u>-</u>
Total Bilingual Education					
	<u>82,103.00</u>	<u>(11,105.55)</u>	<u>70,997.45</u>	<u>70,997.45</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total School Sponsored Athletics - Instruction					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 16,040.00	\$ (16,040.00)			
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators		18,970.00	\$ 18,970.00	\$ 18,236.95	\$ 733.05
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<u>16,040.00</u>	<u>2,930.00</u>	<u>18,970.00</u>	<u>18,236.95</u>	<u>733.05</u>
Total Undistributed Expenditures - Attendance and Social Work	<u>16,040.00</u>	<u>2,930.00</u>	<u>18,970.00</u>	<u>18,236.95</u>	<u>733.05</u>
Undistributed Expenditures - Health Services:					
Salaries	65,103.00	1,000.00	66,103.00	66,103.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<u>65,103.00</u>	<u>1,000.00</u>	<u>66,103.00</u>	<u>66,103.00</u>	<u>-</u>
Total Undistributed Expenditures - Health Services	<u>65,103.00</u>	<u>1,000.00</u>	<u>66,103.00</u>	<u>66,103.00</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	83,303.00	1,488.26	84,791.26	84,791.26	
Salaries of Secretarial and Clerical Assistants	39,889.00	2,574.45	42,463.45	42,463.45	
Purchased Professional and Technical Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000.00	(1,014.00)	986.00		986.00
Other Objects					
	<u>125,192.00</u>	<u>3,048.71</u>	<u>128,240.71</u>	<u>127,254.71</u>	<u>986.00</u>
Total Undistributed Expenditures - Guidance	<u>125,192.00</u>	<u>3,048.71</u>	<u>128,240.71</u>	<u>127,254.71</u>	<u>986.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 2,000.00	\$ (1,658.73)	\$ 341.27		\$ 341.27
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	2,000.00	(1,658.73)	341.27	-	341.27
Undistributed Expenditures - Educational Media/Library:					
Salaries	54,887.00	5,716.00	60,603.00	\$ 55,542.70	5,060.30
Salaries of Technology Coordinators	25,733.00	(13,000.00)	12,733.00	8,030.30	4,702.70
Purchased Professional and Technical Services					
Other Purchased Services	2,000.00	(2,000.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	82,620.00	(9,284.00)	73,336.00	63,573.00	9,763.00
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	2,000.00	(2,000.00)			
Supplies and Materials	5,000.00	(3,508.39)	1,491.61	1,440.19	51.42
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	7,000.00	(5,508.39)	1,491.61	1,440.19	51.42

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 87,685.00	\$ 4,807.20	\$ 92,492.20	\$ 92,492.20	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	48,651.00	750.12	49,401.12	49,401.12	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,000.00	(673.80)	4,326.20	4,326.20	
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>141,336.00</u>	<u>4,883.52</u>	<u>146,219.52</u>	<u>146,219.52</u>	<u>-</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	48,960.00	(22,429.78)	26,530.22	26,530.22	
General Supplies	2,500.00	(2,133.00)	367.00	171.72	\$ 195.28
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures -					
Security	<u>51,460.00</u>	<u>(24,562.78)</u>	<u>26,897.22</u>	<u>26,701.94</u>	<u>195.28</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors		7,133.00	7,133.00	5,694.00	1,439.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Student Transportation	<u>-</u>	<u>7,133.00</u>	<u>7,133.00</u>	<u>5,694.00</u>	<u>1,439.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 9,894.00		\$ 9,894.00	\$ 9,894.00	
Other Retirement Contributions - PERS	35,461.00		35,461.00	35,461.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	45,355.00	-	45,355.00	45,355.00	-
Total Undistributed Expenditures	536,106.00	\$ (22,018.67)	514,087.33	500,578.31	\$ 13,509.02
Total General Current Expense	2,364,259.00	1,165.32	2,365,424.32	2,325,664.84	39,759.48
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5	25,000.00	(23,000.00)	2,000.00		2,000.00
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 25,000.00	\$ (23,000.00)	\$ 2,000.00	-	\$ 2,000.00
Total Capital Outlay	<u>25,000.00</u>	<u>(23,000.00)</u>	<u>2,000.00</u>	<u>-</u>	<u>2,000.00</u>
District-Wide School Based Expenditures	<u>2,389,259.00</u>	<u>(21,834.68)</u>	<u>2,367,424.32</u>	<u>\$ 2,325,664.84</u>	<u>41,759.48</u>
Other Financing Sources :					
Operating Transfer In	<u>2,389,259.00</u>	<u>(21,834.68)</u>	<u>2,367,424.32</u>	<u>2,325,664.84</u>	<u>(41,759.48)</u>
Total Other Financing Sources:	<u>2,389,259.00</u>	<u>(21,834.68)</u>	<u>2,367,424.32</u>	<u>2,325,664.84</u>	<u>(41,759.48)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8	\$ 1,138,734.00	\$ (341,308.03)	\$ 797,425.97	\$ 797,425.97	
Grades 9-12	344,815.00	1,160,408.00	1,505,223.00	1,481,339.00	\$ 23,884.00
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	78,000.00	(26,515.84)	51,484.16	51,484.16	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	8,000.00	700.00	8,700.00	8,700.00	
General Supplies	77,634.00	(19,778.64)	57,855.36	56,577.54	1,277.82
Textbooks	6,000.00	(3,518.43)	2,481.57	2,481.57	
Other Objects	12,450.00	4,037.68	16,487.68	15,708.60	779.08
Total Regular Programs	<u>1,665,633.00</u>	<u>774,024.74</u>	<u>2,439,657.74</u>	<u>2,413,716.84</u>	<u>25,940.90</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 57,555.00	\$ 70,000.00	\$ 127,555.00	\$ 98,564.44	\$ 28,990.56
Other Salaries for Instruction	7,020.00	52,638.76	59,658.76	59,658.76	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	<u>64,575.00</u>	<u>122,638.76</u>	<u>187,213.76</u>	<u>158,223.20</u>	<u>28,990.56</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 52,387.00	\$ (44,528.95)	\$ 7,858.05	\$ 7,858.05	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Behavioral Disabilities	52,387.00	(44,528.95)	7,858.05	7,858.05	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 490,557.00	\$ (22,661.66)	\$ 467,895.34	\$ 452,470.35	\$ 15,424.99
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resource Room/Center	490,557.00	(22,661.66)	467,895.34	452,470.35	15,424.99
Total Special Education	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	607,519.00	55,448.15	662,967.15	618,551.60	44,415.55
Bilingual Education:					
Salaries of Teachers	26,104.00		26,104.00	1,305.20	24,798.80
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Bilingual Education	26,104.00	-	26,104.00	1,305.20	24,798.80
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials	1,500.00	(357.00)	1,143.00	1,143.00	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total School Sponsored Co-curricular Activities - Instruction	1,500.00	(357.00)	1,143.00	1,143.00	-
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total School Sponsored Athletics - Instruction	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries		\$ 65,000.00	\$ 65,000.00	\$ 63,446.33	\$ 1,553.67
Supplies and Materials	\$ 3,000.00	5,421.00	8,421.00	8,421.00	
Total Summer School Programs - Instruction	3,000.00	70,421.00	73,421.00	71,867.33	1,553.67
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 56,956.00	\$ 3,690.68	\$ 60,646.68	\$ 37,304.64	\$ 23,342.04
Salaries of Drop-Out Prevention Officer/Coordinators	53,587.00	950.00	54,537.00	54,537.00	
Salaries of Family Support Teams	154,190.00	(67,386.00)	86,804.00	86,804.00	
Salaries of Community/School Coordinators	8,020.00	12,416.00	20,436.00	20,310.71	125.29
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>272,753.00</u>	<u>(50,329.32)</u>	<u>222,423.68</u>	<u>198,956.35</u>	<u>23,467.33</u>
Undistributed Expenditures - Health Services:					
Salaries	79,703.00	1,200.00	80,903.00	80,903.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	1,000.00	(570.00)	430.00	430.00	
Supplies and Materials	3,000.00	9,668.44	12,668.44	12,262.42	406.02
Other Objects					
Total Undistributed Expenditures - Health Services	<u>83,703.00</u>	<u>10,298.44</u>	<u>94,001.44</u>	<u>93,595.42</u>	<u>406.02</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	167,006.00	(24,116.00)	142,890.00	142,530.65	359.35
Salaries of Secretarial and Clerical Assistants	41,529.00	1,616.04	43,145.04	43,145.04	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000.00	(218.16)	2,781.84	2,781.84	
Other Objects					
Total Undistributed Expenditures - Guidance	<u>211,535.00</u>	<u>(22,718.12)</u>	<u>188,816.88</u>	<u>188,457.53</u>	<u>359.35</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	\$ 500.00	\$ (500.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	500.00	(500.00)	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	51,887.00	25,416.00	\$ 77,303.00	\$ 77,303.00	
Salaries of Technology Coordinators	12,533.00		12,533.00	6,710.30	\$ 5,822.70
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	42,750.00	3,576.40	46,326.40	35,640.64	10,685.76
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	107,170.00	28,992.40	136,162.40	119,653.94	16,508.46
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	500.00	(500.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	500.00	(500.00)	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 141,009.00	\$ 5,377.88	\$ 146,386.88	\$ 146,386.88	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	14,052.00	36,535.92	50,587.92	50,587.92	
Other Salaries					
Purchased Professional and Technical Services	3,750.00	(150.00)	3,600.00	3,600.00	
Other Purchased Services					
Supplies and Materials	9,800.00	(3,059.37)	6,740.63	6,728.94	\$ 11.69
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>168,611.00</u>	<u>38,704.43</u>	<u>207,315.43</u>	<u>207,303.74</u>	<u>11.69</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	180,616.00	(65,697.78)	114,918.22	114,918.22	
General Supplies					
Total Undistributed Expenditures -					
Security	<u>180,616.00</u>	<u>(65,697.78)</u>	<u>114,918.22</u>	<u>114,918.22</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	<u>\$ 25,600.00</u>	<u>\$ (13,236.08)</u>	<u>\$ 12,363.92</u>	<u>\$ 11,555.00</u>	<u>\$ 808.92</u>
Total Undistributed Expenditures - Student Transportation	<u>25,600.00</u>	<u>(13,236.08)</u>	<u>12,363.92</u>	<u>11,555.00</u>	<u>808.92</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	26,323.00		26,323.00	26,323.00	
Other Retirement Contributions - PERS	73,176.00		73,176.00	73,176.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>99,499.00</u>	<u>-</u>	<u>99,499.00</u>	<u>99,499.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,150,487.00</u>	<u>(74,986.03)</u>	<u>1,075,500.97</u>	<u>1,033,939.20</u>	<u>41,561.77</u>
Total General Current Expense	<u>3,454,243.00</u>	<u>824,550.86</u>	<u>4,278,793.86</u>	<u>4,140,523.17</u>	<u>138,270.69</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction	_____	_____	_____	_____	_____
Support Services - Students - Regular	_____	_____	_____	_____	_____
Support Services - Instructional Staff	_____	_____	_____	_____	_____
School Administration	_____	_____	_____	_____	_____
Operation & Maintenance of Plant Services	_____	_____	_____	_____	_____
Security	_____	_____	_____	_____	_____
Total Equipment	_____	_____	_____	_____	_____
	-	-	-	-	-
	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 3,454,243.00</u>	<u>\$ 824,550.86</u>	<u>\$ 4,278,793.86</u>	<u>\$ 4,140,523.17</u>	<u>\$ 138,270.69</u>
Other Financing Sources :					
Operating Transfer In	<u>3,454,243.00</u>	<u>824,550.86</u>	<u>4,278,793.86</u>	<u>4,140,523.17</u>	<u>(138,270.69)</u>
Total Other Financing Sources:	<u>3,454,243.00</u>	<u>824,550.86</u>	<u>4,278,793.86</u>	<u>4,140,523.17</u>	<u>(138,270.69)</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	_____	_____	_____	_____	_____
	-	-	-	-	-
Fund Balances - July 1	_____	_____	_____	_____	_____
	-	-	-	-	-
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Pyne Poynt Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8	\$ 957,467.00	\$ (292,636.07)	\$ 664,830.93	\$ 625,169.98	\$ 39,660.95
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services		10,200.00	10,200.00	10,200.00	
Purchased Technical Services		6,000.00	6,000.00	6,000.00	
Other Purchased Services					
General Supplies	187,844.00	(116,267.42)	71,576.58	71,576.58	
Textbooks					
Other Objects		36,984.08	36,984.08	36,267.08	717.00
Total Regular Programs	<u>1,145,311.00</u>	<u>(355,719.41)</u>	<u>789,591.59</u>	<u>749,213.64</u>	<u>40,377.95</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	61,803.00	1,000.00	62,803.00	62,803.00	
Other Salaries for Instruction	16,351.00	2,391.00	18,742.00	12,130.31	6,611.69
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>78,154.00</u>	<u>3,391.00</u>	<u>81,545.00</u>	<u>74,933.31</u>	<u>6,611.69</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Pyne Poynt Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 374,991.00	\$ (115,849.55)	\$ 259,141.45	\$ 259,141.45	
Other Salaries for Instruction	27,238.00	29,334.78	56,572.78	56,572.78	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	402,229.00	(86,514.77)	315,714.23	315,714.23	-
Autism:					
Salaries of Teachers	110,474.00	25,716.00	136,190.00	135,772.66	\$ 417.34
Other Salaries for Instruction	51,597.00	(1,971.20)	49,625.80	49,625.80	
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	162,071.00	23,744.80	185,815.80	185,398.46	417.34

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Pyne Poynt Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 55,755.00	\$ (9,000.00)	\$ 46,755.00	\$ 16,317.33	\$ 30,437.67
Other Salaries for Instruction	9,783.00	21,038.00	30,821.00	27,167.75	3,653.25
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Behavioral Disabilities	65,538.00	12,038.00	77,576.00	43,485.08	34,090.92
Multiple Disabilities:					
Salaries of Teachers	82,703.00	(21,700.00)	61,003.00	55,902.70	5,100.30
Other Salaries for Instruction	8,363.00	22,329.00	30,692.00	30,692.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Multiple Disabilities	91,066.00	629.00	91,695.00	86,594.70	5,100.30

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Pyne Poynt Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 114,542.00	\$ (25,797.67)	\$ 88,744.33	\$ 88,744.33	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>114,542.00</u>	<u>(25,797.67)</u>	<u>88,744.33</u>	<u>88,744.33</u>	<u>-</u>
Total Resource Room/Center					
	<u>114,542.00</u>	<u>(25,797.67)</u>	<u>88,744.33</u>	<u>88,744.33</u>	<u>-</u>
Total Special Education	<u>913,600.00</u>	<u>(72,509.64)</u>	<u>841,090.36</u>	<u>794,870.11</u>	<u>\$ 46,220.25</u>
Bilingual Education:					
Salaries of Teachers	673,528.00	(254,062.81)	419,465.19	419,465.19	
Other Salaries for Instruction	37,484.00	(16,486.80)	20,997.20	20,997.20	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>711,012.00</u>	<u>(270,549.61)</u>	<u>440,462.39</u>	<u>440,462.39</u>	<u>-</u>
Total Bilingual Education					
	<u>711,012.00</u>	<u>(270,549.61)</u>	<u>440,462.39</u>	<u>440,462.39</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total School Sponsored Co-curricular Activities - Instruction					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Pyne Poynt Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Pyne Poynt Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 29,473.00	\$ (29,473.00)			
Salaries of Drop-Out Prevention Officer/Coordinators	54,887.00	(54,887.00)			
Salaries of Family Support Teams					
Salaries of Community/School Coordinators		18,458.16	\$ 18,458.16	\$ 18,458.16	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>84,360.00</u>	<u>(65,901.84)</u>	<u>18,458.16</u>	<u>18,458.16</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	58,203.00	72,303.00	130,506.00	125,640.53	\$ 4,865.47
Salaries of Social Services Coordinators	81,864.00	(81,864.00)			
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>140,067.00</u>	<u>(9,561.00)</u>	<u>130,506.00</u>	<u>125,640.53</u>	<u>4,865.47</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	30,492.00	54,390.90	84,882.90	84,882.90	
Salaries of Secretarial and Clerical Assistants	50,522.00	(7,910.00)	42,612.00	42,612.00	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	<u>81,014.00</u>	<u>46,480.90</u>	<u>127,494.90</u>	<u>127,494.90</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Pyne Poynt Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	-	-	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 56,987.00	\$ (56,987.00)			
Salaries of Technology Coordinators	4,233.00		\$ 4,233.00		\$ 4,233.00
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials		511.80	511.80	\$ 511.80	
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	61,220.00	(56,475.20)	4,744.80	511.80	4,233.00
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Pyne Poynt Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 231,552.00	\$ 7,171.11	\$ 238,723.11	\$ 238,722.35	\$ 0.76
Salaries of Other Professional Staff	41,795.00	5,045.49	46,840.49	46,840.49	
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>273,347.00</u>	<u>12,216.60</u>	<u>285,563.60</u>	<u>285,562.84</u>	<u>0.76</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	112,943.00	(36,621.50)	76,321.50	76,321.50	
General Supplies		1,062.00	1,062.00	1,062.00	
Total Undistributed Expenditures -					
Security	<u>112,943.00</u>	<u>(35,559.50)</u>	<u>77,383.50</u>	<u>77,383.50</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors		4,439.00	4,439.00	2,089.00	2,350.00
Total Undistributed Expenditures - Student Transportation	<u>-</u>	<u>4,439.00</u>	<u>4,439.00</u>	<u>2,089.00</u>	<u>2,350.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Pyne Poynt Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 18,787.00		\$ 18,787.00	\$ 18,787.00	
Other Retirement Contributions - PERS	61,468.00		61,468.00	61,468.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	80,255.00	-	80,255.00	80,255.00	-
Total Undistributed Expenditures	833,206.00	\$ (104,361.04)	728,844.96	717,395.73	\$ 11,449.23
Total General Current Expense	3,603,129.00	(803,139.70)	2,799,989.30	2,701,941.87	98,047.43
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Pyne Poynt Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 3,603,129.00</u>	<u>\$ (803,139.70)</u>	<u>\$ 2,799,989.30</u>	<u>\$ 2,701,941.87</u>	<u>\$ 98,047.43</u>
Other Financing Sources :					
Operating Transfer In	<u>3,603,129.00</u>	<u>(803,139.70)</u>	<u>2,799,989.30</u>	<u>2,701,941.87</u>	<u>(98,047.43)</u>
Total Other Financing Sources:	<u>3,603,129.00</u>	<u>(803,139.70)</u>	<u>2,799,989.30</u>	<u>2,701,941.87</u>	<u>(98,047.43)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 361,267.00	\$ (133,905.85)	\$ 227,361.15	\$ 227,361.15	
Grades 1-5	1,169,895.00	(222,995.50)	946,899.50	929,836.83	\$ 17,062.67
Grades 6-8	164,564.00	95,064.48	259,628.48	259,628.48	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	120,589.00		120,589.00	107,695.30	12,893.70
Purchased Professional - Educational Services					
Purchased Technical Services	6,160.00		6,160.00	6,000.00	160.00
Other Purchased Services	3,000.00		3,000.00		3,000.00
General Supplies	188,175.00	1,081.93	189,256.93	73,701.24	115,555.69
Textbooks	8,000.00		8,000.00		8,000.00
Other Objects	5,500.00		5,500.00	1,500.00	4,000.00
Total Regular Programs	2,027,150.00	(260,754.94)	1,766,395.06	1,605,723.00	160,672.06
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		\$ 54,887.00	\$ 54,887.00	\$ 47,403.95	\$ 7,483.05
Other Salaries for Instruction	\$ 83,846.00	(49,287.61)	34,558.39	34,558.39	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	600.00		600.00		600.00
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	84,446.00	5,599.39	90,045.39	81,962.34	8,083.05
Autism:					
Salaries of Teachers	112,042.00	3,100.00	115,142.00	115,142.00	
Other Salaries for Instruction	8,600.00	43,656.00	52,256.00	40,726.16	11,529.84
Other Purchased Services					
General Supplies	1,200.00		1,200.00		1,200.00
Textbooks					
Other Objects					
Total Autism	121,842.00	46,756.00	168,598.00	155,868.16	12,729.84

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 58,155.00	\$ (4,275.40)	\$ 53,879.60	\$ 53,879.60	
Other Salaries for Instruction		47,278.00	47,278.00	44,167.45	\$ 3,110.55
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	600.00		600.00		600.00
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Behavioral Disabilities	58,755.00	43,002.60	101,757.60	98,047.05	3,710.55
Multiple Disabilities:					
Salaries of Teachers	107,642.00	(42,960.90)	64,681.10	64,681.10	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	600.00		600.00		600.00
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Multiple Disabilities	108,242.00	(42,960.90)	65,281.10	64,681.10	600.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 327,012.00	\$ (26,148.00)	\$ 300,864.00	\$ 272,481.00	\$ 28,383.00
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>327,012.00</u>	<u>(26,148.00)</u>	<u>300,864.00</u>	<u>272,481.00</u>	<u>28,383.00</u>
Total Resource Room/Center					
	<u>327,012.00</u>	<u>(26,148.00)</u>	<u>300,864.00</u>	<u>272,481.00</u>	<u>28,383.00</u>
Total Special Education	<u>700,297.00</u>	<u>26,249.09</u>	<u>726,546.09</u>	<u>673,039.65</u>	<u>53,506.44</u>
Bilingual Education:					
Salaries of Teachers	425,578.00	(135,116.24)	290,461.76	290,461.36	0.40
Other Salaries for Instruction	29,576.00		29,576.00		29,576.00
Other Purchased Services					
General Supplies	600.00		600.00		600.00
Textbooks					
Other Objects					
	<u>455,754.00</u>	<u>(135,116.24)</u>	<u>320,637.76</u>	<u>290,461.36</u>	<u>30,176.40</u>
Total Bilingual Education					
	<u>455,754.00</u>	<u>(135,116.24)</u>	<u>320,637.76</u>	<u>290,461.36</u>	<u>30,176.40</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total School Sponsored Co-curricular Activities - Instruction					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials	\$ 21,600.00	\$ (21,600.00)			
Other Objects					
Total Before/After School Programs - Instruction	<u>21,600.00</u>	<u>(21,600.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 33,476.00	\$ 749.92	\$ 34,225.92	\$ 34,225.92	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	16,181.00	16,431.00	32,612.00	21,521.33	\$ 11,090.67
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,750.00		1,750.00		1,750.00
Other Objects					
	<u>51,407.00</u>	<u>17,180.92</u>	<u>68,587.92</u>	<u>55,747.25</u>	<u>12,840.67</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	23,110.00	58,393.00	81,503.00	81,503.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000.00		1,000.00		1,000.00
Other Objects					
	<u>24,110.00</u>	<u>58,393.00</u>	<u>82,503.00</u>	<u>81,503.00</u>	<u>1,000.00</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	71,099.00	62,707.00	133,806.00	101,248.39	32,557.61
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services	400.00		400.00		400.00
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,500.00		1,500.00	56.84	1,443.16
Other Objects					
	<u>72,999.00</u>	<u>62,707.00</u>	<u>135,706.00</u>	<u>101,305.23</u>	<u>34,400.77</u>
Total Undistributed Expenditures - Guidance					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	-	-	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 80,103.00	\$ (33,193.21)	\$ 46,909.79		\$ 46,909.79
Salaries of Technology Coordinators	30,333.00		30,333.00		30,333.00
Purchased Professional and Technical Services	1,200.00		1,200.00		1,200.00
Other Purchased Services					
Supplies and Materials	9,000.00	(8,026.39)	973.61	\$ 973.61	
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	120,636.00	(41,219.60)	79,416.40	973.61	78,442.79
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	4,500.00	(4,500.00)			
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	4,500.00	(4,500.00)	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 184,062.00	\$ (76,992.16)	\$ 107,069.84	\$ 107,069.84	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	52,368.00	(3,343.00)	49,025.00	49,025.00	
Other Salaries					
Purchased Professional and Technical Services	4,948.00		4,948.00	4,148.00	\$ 800.00
Other Purchased Services					
Supplies and Materials	10,000.00	(8,063.90)	1,936.10	1,936.10	
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>251,378.00</u>	<u>(88,399.06)</u>	<u>162,978.94</u>	<u>162,178.94</u>	<u>800.00</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	106,259.00	(2,681.37)	103,577.63	103,577.63	
General Supplies	<u>3,200.00</u>	<u>(3,200.00)</u>			
Total Undistributed Expenditures -					
Security	<u>109,459.00</u>	<u>(5,881.37)</u>	<u>103,577.63</u>	<u>103,577.63</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	<u>13,800.00</u>	<u>-</u>	<u>13,800.00</u>	<u>1,033.00</u>	<u>12,767.00</u>
Total Undistributed Expenditures - Student Transportation	<u>13,800.00</u>	<u>-</u>	<u>13,800.00</u>	<u>1,033.00</u>	<u>12,767.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 22,917.00		\$ 22,917.00	\$ 22,917.00	
Other Retirement Contributions - PERS	87,290.00		87,290.00	87,290.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	110,207.00	-	110,207.00	110,207.00	-
Total Undistributed Expenditures	758,496.00	\$ (1,719.11)	756,776.89	616,525.66	\$ 140,251.23
Total General Current Expense	3,963,297.00	(392,941.20)	3,570,355.80	3,185,749.67	384,606.13
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration	\$ 6,000.00		\$ 6,000.00		\$ 6,000.00
Operation & Maintenance of Plant Services					
Security					
Total Equipment	<u>6,000.00</u>	<u>-</u>	<u>6,000.00</u>	<u>-</u>	<u>6,000.00</u>
Total Capital Outlay	<u>6,000.00</u>	<u>-</u>	<u>6,000.00</u>	<u>-</u>	<u>6,000.00</u>
District-Wide School Based Expenditures	<u>3,969,297.00</u>	<u>\$ (392,941.20)</u>	<u>3,576,355.80</u>	<u>\$ 3,185,749.67</u>	<u>390,606.13</u>
Other Financing Sources :					
Operating Transfer In	<u>3,969,297.00</u>	<u>(392,941.20)</u>	<u>3,576,355.80</u>	<u>3,185,749.67</u>	<u>(390,606.13)</u>
Total Other Financing Sources:	<u>3,969,297.00</u>	<u>(392,941.20)</u>	<u>3,576,355.80</u>	<u>3,185,749.67</u>	<u>(390,606.13)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 217,576.00	\$ 23,856.79	\$ 241,432.79	\$ 240,507.44	\$ 925.35
Grades 1-5	1,097,075.00	(270,151.00)	826,924.00	749,661.85	77,262.15
Grades 6-8	467,655.00	150,872.95	618,527.95	611,113.71	7,414.24
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	83,645.00	8,963.00	92,608.00	90,977.40	1,630.60
Purchased Professional - Educational Services	6,000.00	(3,000.00)	3,000.00		3,000.00
Purchased Technical Services	6,000.00		6,000.00	6,000.00	
Other Purchased Services					
General Supplies	168,369.00	4,150.27	172,519.27	128,157.17	44,362.10
Textbooks	5,600.00		5,600.00	3,160.50	2,439.50
Other Objects	17,838.00	(7,291.35)	10,546.65	9,625.65	921.00
	<u>2,069,758.00</u>	<u>(92,599.34)</u>	<u>1,977,158.66</u>	<u>1,839,203.72</u>	<u>137,954.94</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Mild					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 60,603.00	\$ 1,600.00	\$ 62,203.00	\$ 62,203.00	
Other Salaries for Instruction	26,799.00	24,315.00	51,114.00	51,114.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	3,000.00	(3,000.00)			
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	<u>90,402.00</u>	<u>22,915.00</u>	<u>113,317.00</u>	<u>113,317.00</u>	<u>-</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	\$ 52,387.00	\$ 1,000.00	\$ 53,387.00	\$ 53,387.00	
Other Salaries for Instruction	28,976.00	426.00	29,402.00	29,402.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	81,363.00	1,426.00	82,789.00	82,789.00	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 415,354.00	\$ (86,113.38)	\$ 329,240.62	\$ 329,240.62	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>415,354.00</u>	<u>(86,113.38)</u>	<u>329,240.62</u>	<u>329,240.62</u>	<u>-</u>
Total Resource Room/Center					
	<u>415,354.00</u>	<u>(86,113.38)</u>	<u>329,240.62</u>	<u>329,240.62</u>	<u>-</u>
Total Special Education	<u>587,119.00</u>	<u>(61,772.38)</u>	<u>525,346.62</u>	<u>525,346.62</u>	<u>-</u>
Bilingual Education:					
Salaries of Teachers	116,190.00	2,000.00	118,190.00	118,190.00	
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>116,190.00</u>	<u>2,000.00</u>	<u>118,190.00</u>	<u>118,190.00</u>	<u>-</u>
Total Bilingual Education	<u>116,190.00</u>	<u>2,000.00</u>	<u>118,190.00</u>	<u>118,190.00</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials	3,500.00	(527.07)	2,972.93		\$ 2,972.93
	<u>3,500.00</u>	<u>(527.07)</u>	<u>2,972.93</u>		
Total School Sponsored Co-curricular Activities - Instruction	<u>3,500.00</u>	<u>(527.07)</u>	<u>2,972.93</u>	<u>-</u>	<u>2,972.93</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials	1,500.00		1,500.00		1,500.00
	<u>1,500.00</u>		<u>1,500.00</u>		
Total School Sponsored Athletics - Instruction	<u>1,500.00</u>	<u>-</u>	<u>1,500.00</u>	<u>-</u>	<u>1,500.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 53,587.00		\$ 53,587.00		\$ 53,587.00
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	4,533.00	\$ 33,117.50	37,650.50	\$ 37,515.80	134.70
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>58,120.00</u>	<u>33,117.50</u>	<u>91,237.50</u>	<u>37,515.80</u>	<u>53,721.70</u>
Undistributed Expenditures - Health Services:					
Salaries	20,763.00	55,540.00	76,303.00	76,303.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>20,763.00</u>	<u>55,540.00</u>	<u>76,303.00</u>	<u>76,303.00</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	193,202.00	(21,596.00)	171,606.00	166,120.35	5,485.65
Salaries of Secretarial and Clerical Assistants	40,709.00		40,709.00	40,511.82	197.18
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	300.00		300.00		300.00
Supplies and Materials		3,209.88	3,209.88	2,480.15	729.73
Other Objects					
Total Undistributed Expenditures - Guidance	<u>234,211.00</u>	<u>(18,386.12)</u>	<u>215,824.88</u>	<u>209,112.32</u>	<u>6,712.56</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services			-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 60,603.00	\$ 1,000.00	\$ 61,603.00	\$ 61,603.00	
Salaries of Technology Coordinators	27,333.00		27,333.00	8,130.30	\$ 19,202.70
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,150.00	(1,150.27)	999.73	943.35	56.38
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	90,086.00	(150.27)	89,935.73	70,676.65	19,259.08
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 305,469.00	\$ (102,348.80)	\$ 203,120.20	\$ 186,965.10	\$ 16,155.10
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	30,838.00	31,056.64	61,894.64	61,894.64	
Other Salaries					
Purchased Professional and Technical Services	5,000.00		5,000.00	5,000.00	
Other Purchased Services					
Supplies and Materials	4,000.00	(3,209.88)	790.12	784.00	6.12
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>345,307.00</u>	<u>(74,502.04)</u>	<u>270,804.96</u>	<u>254,643.74</u>	<u>16,161.22</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures -					
Custodial Services	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Undistributed Expenditures - Security					
Salaries	119,206.00	(24,148.50)	95,057.50	95,057.50	
General Supplies	1,500.00		1,500.00		1,500.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures -					
Security	<u>120,706.00</u>	<u>(24,148.50)</u>	<u>96,557.50</u>	<u>95,057.50</u>	<u>1,500.00</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	19,000.00		19,000.00	10,200.00	8,800.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Student Transportation	<u>19,000.00</u>	<u>-</u>	<u>19,000.00</u>	<u>10,200.00</u>	<u>8,800.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 14,046.00		\$ 14,046.00	\$ 14,046.00	
Other Retirement Contributions - PERS	58,949.00		58,949.00	58,949.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	72,995.00	-	72,995.00	72,995.00	-
Total Undistributed Expenditures	961,188.00	\$ (28,529.43)	932,658.57	826,504.01	\$ 106,154.56
Total General Current Expense	3,739,255.00	(181,428.22)	3,557,826.78	3,309,244.35	248,582.43
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Equipment	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Outlay	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
District-Wide School Based Expenditures	<u>\$ 3,739,255.00</u>	<u>\$ (181,428.22)</u>	<u>\$ 3,557,826.78</u>	<u>\$ 3,309,244.35</u>	<u>\$ 248,582.43</u>
Other Financing Sources :					
Operating Transfer In	<u>3,739,255.00</u>	<u>(181,428.22)</u>	<u>3,557,826.78</u>	<u>3,309,244.35</u>	<u>(248,582.43)</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources:	<u>3,739,255.00</u>	<u>(181,428.22)</u>	<u>3,557,826.78</u>	<u>3,309,244.35</u>	<u>(248,582.43)</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balances - July 1	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 191,561.00	\$ (21,216.00)	\$ 170,345.00	\$ 161,330.15	\$ 9,014.85
Grades 1-5	1,080,558.00	114,556.00	1,195,114.00	1,176,193.04	18,920.96
Grades 6-8		57,155.00	57,155.00	52,439.50	4,715.50
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	91,613.00	1,491.54	93,104.54	93,104.54	
Purchased Professional - Educational Services					
Purchased Technical Services	3,000.00		3,000.00	3,000.00	
Other Purchased Services		5,325.00	5,325.00	5,325.00	
General Supplies	184,858.00	(5,723.50)	179,134.50	176,480.56	2,653.94
Textbooks					
Other Objects	<u>8,080.00</u>	<u>(2,450.10)</u>	<u>5,629.90</u>	<u>5,621.90</u>	<u>8.00</u>
Total Regular Programs	<u>1,559,670.00</u>	<u>149,137.94</u>	<u>1,708,807.94</u>	<u>1,673,494.69</u>	<u>35,313.25</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 55,387.00	\$ 2,816.00	\$ 58,203.00	\$ 44,639.47	\$ 13,563.53
Other Salaries for Instruction	40,399.00	21,502.00	61,901.00	61,901.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,000.00	(239.09)	1,760.91	1,760.91	
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	97,786.00	24,078.91	121,864.91	108,301.38	13,563.53
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	_____	_____	_____	_____	_____
Total Behavioral Disabilities	-	-	-	-	-
	_____	_____	_____	_____	_____
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	_____	_____	_____	_____	_____
Total Multiple Disabilities	-	-	-	-	-
	_____	_____	_____	_____	_____

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 383,269.00	\$ 26,376.42	\$ 409,645.42	\$ 403,865.53	\$ 5,779.89
Other Salaries for Instruction	2,000.00		2,000.00	1,960.11	39.89
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resource Room/Center	385,269.00	26,376.42	411,645.42	405,825.64	5,819.78
Total Special Education	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	483,055.00	50,455.33	533,510.33	514,127.02	19,383.31
Bilingual Education:					
Salaries of Teachers	86,303.00	1,200.00	87,503.00	87,503.00	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Bilingual Education	86,303.00	1,200.00	87,503.00	87,503.00	-
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total School Sponsored Co-curricular Activities - Instruction	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 35,339.00	\$ 35,339.00	\$ 9,590.46	\$ 25,748.54
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 4,865.00	13,996.50	18,861.50	18,821.78	39.72
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	4,865.00	49,335.50	54,200.50	28,412.24	25,788.26
Undistributed Expenditures - Health Services:					
Salaries	62,003.00	(18,271.80)	43,731.20	43,731.20	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	62,003.00	(18,271.80)	43,731.20	43,731.20	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	61,603.00	17,400.00	79,003.00	72,902.08	6,100.92
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,608.00	(2,608.00)			
Other Objects					
Total Undistributed Expenditures - Guidance	64,211.00	14,792.00	79,003.00	72,902.08	6,100.92

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

<u>School: Sharp</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 3,000.00	\$ (382.12)	\$ 2,617.88	\$ 2,617.88	
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	3,000.00	(382.12)	2,617.88	2,617.88	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	54,887.00	1,000.00	55,887.00	55,887.00	
Salaries of Technology Coordinators	26,333.00	(26,333.00)			
Purchased Professional and Technical Services					
Other Purchased Services	900.00	(900.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	82,120.00	(26,233.00)	55,887.00	55,887.00	-
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	500.00	(500.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	500.00	(500.00)	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 98,497.00	\$ 17,511.17	\$ 116,008.17	\$ 116,008.17	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	21,819.00	57,893.15	79,712.15	58,185.70	\$ 21,526.45
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	4,300.00	8,380.96	12,680.96	12,300.07	380.89
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>124,616.00</u>	<u>83,785.28</u>	<u>208,401.28</u>	<u>186,493.94</u>	<u>21,907.34</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	23,459.00	76,304.55	99,763.55	99,763.55	
General Supplies					
Total Undistributed Expenditures -					
Security	<u>23,459.00</u>	<u>76,304.55</u>	<u>99,763.55</u>	<u>99,763.55</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	6,000.00	(2,742.00)	3,258.00		3,258.00
Total Undistributed Expenditures - Student Transportation	<u>6,000.00</u>	<u>(2,742.00)</u>	<u>3,258.00</u>	<u>-</u>	<u>3,258.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 12,163.00		\$ 12,163.00	\$ 12,163.00	
Other Retirement Contributions - PERS	46,935.00		46,935.00	46,935.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	59,098.00	-	59,098.00	59,098.00	-
Total Undistributed Expenditures	429,872.00	\$ 176,088.41	605,960.41	548,905.89	\$ 57,054.52
Total General Current Expense	2,558,900.00	376,881.68	2,935,781.68	2,824,030.60	111,751.08
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Equipment	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Outlay	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
District-Wide School Based Expenditures	<u>\$ 2,558,900.00</u>	<u>\$ 376,881.68</u>	<u>\$ 2,935,781.68</u>	<u>\$ 2,824,030.60</u>	<u>\$ 111,751.08</u>
Other Financing Sources :					
Operating Transfer In	<u>2,558,900.00</u>	<u>376,881.68</u>	<u>2,935,781.68</u>	<u>2,824,030.60</u>	<u>(111,751.08)</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources:	<u>2,558,900.00</u>	<u>376,881.68</u>	<u>2,935,781.68</u>	<u>2,824,030.60</u>	<u>(111,751.08)</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balances - July 1	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 105,336.00	\$ 60,170.00	\$ 165,506.00	\$ 165,506.00	
Grades 1-5	1,090,390.00	(154,184.02)	936,205.98	936,205.98	
Grades 6-8	67,673.00	272,798.00	340,471.00	325,682.30	\$ 14,788.70
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	58,621.00	36,246.48	94,867.48	94,867.48	
Purchased Professional - Educational Services	5,000.00		5,000.00	4,000.00	1,000.00
Purchased Technical Services	7,000.00		7,000.00	7,000.00	
Other Purchased Services					
General Supplies	138,304.00	2,800.00	141,104.00	126,505.83	14,598.17
Textbooks	10,368.00		10,368.00	10,132.97	235.03
Other Objects	11,000.00	4,000.00	15,000.00	11,514.81	3,485.19
Total Regular Programs	<u>1,493,692.00</u>	<u>221,830.46</u>	<u>1,715,522.46</u>	<u>1,681,415.37</u>	<u>34,107.09</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	58,155.00	1,000.00	59,155.00	59,155.00	
Other Salaries for Instruction	19,122.00	1,889.00	21,011.00	14,421.21	6,589.79
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>77,277.00</u>	<u>2,889.00</u>	<u>80,166.00</u>	<u>73,576.21</u>	<u>6,589.79</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 80,703.00	\$ 61,011.94	\$ 141,714.94	\$ 141,714.94	
Other Salaries for Instruction	47,547.00	551.00	48,098.00	46,677.51	\$ 1,420.49
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000.00		1,000.00	606.88	393.12
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	129,250.00	61,562.94	190,812.94	188,999.33	1,813.61
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 58,155.00	\$ (40,000.00)	\$ 18,155.00	\$ 8,723.25	\$ 9,431.75
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Behavioral Disabilities	58,155.00	(40,000.00)	18,155.00	8,723.25	9,431.75
Multiple Disabilities:					
Salaries of Teachers	85,303.00	1,200.00	86,503.00	86,503.00	
Other Salaries for Instruction		30,426.00	30,426.00	27,839.40	2,586.60
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Multiple Disabilities	85,303.00	31,626.00	116,929.00	114,342.40	2,586.60

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 340,338.00	\$ 264,948.00	\$ 605,286.00	\$ 554,639.98	\$ 50,646.02
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,500.00		1,500.00	1,249.00	251.00
Textbooks					
Other Objects					
Total Resource Room/Center	<u>341,838.00</u>	<u>264,948.00</u>	<u>606,786.00</u>	<u>555,888.98</u>	<u>50,897.02</u>
Total Special Education	<u>691,823.00</u>	<u>321,025.94</u>	<u>1,012,848.94</u>	<u>941,530.17</u>	<u>71,318.77</u>
Bilingual Education:					
Salaries of Teachers	301,351.00	265,164.00	566,515.00	479,208.94	87,306.06
Other Salaries for Instruction		50,803.34	50,803.34	50,803.34	
Other Purchased Services	1,000.00		1,000.00		1,000.00
General Supplies	4,500.00		4,500.00	3,910.00	590.00
Textbooks					
Other Objects					
Total Bilingual Education	<u>306,851.00</u>	<u>315,967.34</u>	<u>622,818.34</u>	<u>533,922.28</u>	<u>88,896.06</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services	2,000.00		2,000.00		2,000.00
Supplies and Materials	1,500.00		1,500.00		1,500.00
Total School Sponsored Co-curricular Activities - Instruction	<u>3,500.00</u>	<u>-</u>	<u>3,500.00</u>	<u>-</u>	<u>3,500.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
School Sponsored Athletics - Instruction:					
Salaries					
Purchased Services	\$ 600.00		\$ 600.00	\$ 563.67	\$ 36.33
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	600.00	-	600.00	563.67	36.33
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 4,650.00	\$ 20,320.95	\$ 24,970.95	\$ 4,182.35	\$ 20,788.60
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	9,250.00	9,500.00	18,750.00	18,562.50	187.50
Purchased Professional and Technical Services	700.00		700.00		700.00
Other Purchased Services					
Supplies and Materials	500.00		500.00		500.00
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	15,100.00	29,820.95	44,920.95	22,744.85	22,176.10
Undistributed Expenditures - Health Services:					
Salaries	79,703.00	1,200.00	80,903.00	80,903.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	500.00		500.00		500.00
Other Objects					
Total Undistributed Expenditures - Health Services	80,203.00	1,200.00	81,403.00	80,903.00	500.00
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	496.00	70,271.84	70,767.84	70,767.84	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional - Educational Services	900.00		900.00		900.00
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	600.00		600.00	550.97	49.03
Other Objects	500.00		500.00		500.00
Total Undistributed Expenditures - Guidance	2,496.00	70,271.84	72,767.84	71,318.81	1,449.03

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services	\$ 6,320.00	\$ (2,467.68)	\$ 3,852.32	\$ 2,844.00	\$ 1,008.32
Purchased Professional and Technical Services					
Other Purchased Services	1,000.00		1,000.00		1,000.00
Supplies and Materials	2,000.00		2,000.00	1,972.63	27.37
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	<u>9,320.00</u>	<u>(2,467.68)</u>	<u>6,852.32</u>	<u>4,816.63</u>	<u>2,035.69</u>
Undistributed Expenditures - Educational Media/Library:					
Salaries	53,887.00	(53,887.00)			
Salaries of Technology Coordinators	29,333.00	(5,753.36)	23,579.64	8,330.30	15,249.34
Purchased Professional and Technical Services	800.00		800.00		800.00
Other Purchased Services	2,000.00	(1,300.00)	700.00	700.00	
Supplies and Materials	12,100.00	(10,000.00)	2,100.00	717.74	1,382.26
Other Objects	200.00		200.00		200.00
Total Undistributed Expenditures - Educational Media/Library	<u>98,320.00</u>	<u>(70,940.36)</u>	<u>27,379.64</u>	<u>9,748.04</u>	<u>17,631.60</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services	700.00		700.00		700.00
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>700.00</u>	<u>-</u>	<u>700.00</u>	<u>-</u>	<u>700.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 225,102.00	\$ (92,204.07)	\$ 132,897.93	\$ 132,897.41	\$ 0.52
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	31,272.00	58,959.92	90,231.92	47,103.75	43,128.17
Other Salaries					
Purchased Professional and Technical Services	5,000.00	27,745.00	32,745.00	32,692.83	52.17
Other Purchased Services					
Supplies and Materials	4,125.00	(1,700.00)	2,425.00	2,414.00	11.00
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>265,499.00</u>	<u>(7,199.15)</u>	<u>258,299.85</u>	<u>215,107.99</u>	<u>43,191.86</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	96,904.00	456.10	97,360.10	97,360.10	
General Supplies	3,345.00	(3,345.00)			
Total Undistributed Expenditures -					
Security	<u>100,249.00</u>	<u>(2,888.90)</u>	<u>97,360.10</u>	<u>97,360.10</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	11,000.00	(1,000.00)	10,000.00	4,270.00	5,730.00
Total Undistributed Expenditures - Student Transportation	<u>11,000.00</u>	<u>(1,000.00)</u>	<u>10,000.00</u>	<u>4,270.00</u>	<u>5,730.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 17,434.00		\$ 17,434.00	\$ 17,434.00	
Other Retirement Contributions - PERS	63,541.00		63,541.00	63,541.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	80,975.00	-	80,975.00	80,975.00	-
Total Undistributed Expenditures	663,862.00	\$ 16,796.70	680,658.70	587,244.42	\$ 93,414.28
Total General Current Expense	3,160,328.00	875,620.44	4,035,948.44	3,744,675.91	291,272.53
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 3,160,328.00</u>	<u>\$ 875,620.44</u>	<u>\$ 4,035,948.44</u>	<u>\$ 3,744,675.91</u>	<u>\$ 291,272.53</u>
Other Financing Sources :					
Operating Transfer In	<u>3,160,328.00</u>	<u>875,620.44</u>	<u>4,035,948.44</u>	<u>3,744,675.91</u>	<u>(291,272.53)</u>
Total Other Financing Sources:	<u>3,160,328.00</u>	<u>875,620.44</u>	<u>4,035,948.44</u>	<u>3,744,675.91</u>	<u>(291,272.53)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 24,250.00	\$ 126,156.00	\$ 150,406.00	\$ 145,595.70	\$ 4,810.30
Grades 1-5	1,268,963.00	131,499.10	1,400,462.10	1,351,803.19	48,658.91
Grades 6-8	291,839.00	176,370.90	468,209.90	433,632.41	34,577.49
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	42,546.00	43,347.10	85,893.10	85,893.10	
Purchased Professional - Educational Services	3,000.00	(1,200.00)	1,800.00	1,800.00	
Purchased Technical Services	5,000.00	18,771.17	23,771.17	7,672.17	16,099.00
Other Purchased Services					
General Supplies	260,106.00	(11,715.00)	248,391.00	225,076.96	23,314.04
Textbooks	2,750.00	(2,750.00)			
Other Objects	20,275.00		20,275.00	12,751.39	7,523.61
Total Regular Programs	<u>1,918,729.00</u>	<u>480,479.27</u>	<u>2,399,208.27</u>	<u>2,264,224.92</u>	<u>134,983.35</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 163,477.00	\$ (48,412.00)	\$ 115,065.00	\$ 115,065.00	
Other Salaries for Instruction	7,062.00	42,402.00	49,464.00	49,464.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,000.00	(1,235.07)	764.93	764.93	
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	172,539.00	(7,245.07)	165,293.93	165,293.93	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 463,541.00	\$ (34,378.02)	\$ 429,162.98	\$ 429,162.98	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resource Room/Center	463,541.00	(34,378.02)	429,162.98	429,162.98	-
Total Special Education	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	636,080.00	(41,623.09)	594,456.91	594,456.91	-
Bilingual Education:					
Salaries of Teachers	304,800.00	47,687.00	352,487.00	309,429.26	\$ 43,057.74
Other Salaries for Instruction	29,576.00	2,213.81	31,789.81	31,789.81	
Purchased Professional Education Services					
Other Purchased Services					
General Supplies	2,000.00	(632.02)	1,367.98	1,367.98	
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Bilingual Education	336,376.00	49,268.79	385,644.79	342,587.05	43,057.74
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total School Sponsored Co-curricular Activities - Instruction	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials	\$ 3,000.00	\$ (3,000.00)			
Total Before/After School Programs - Support Services	3,000.00	(3,000.00)	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 25,050.00	\$ 600.00	\$ 25,650.00	\$ 19,887.50	\$ 5,762.50
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	14,651.00	2,081.00	16,732.00	15,920.20	811.80
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<u>39,701.00</u>	<u>2,681.00</u>	<u>42,382.00</u>	<u>35,807.70</u>	<u>6,574.30</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	150,853.00	(68,912.08)	81,940.92	81,940.92	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<u>150,853.00</u>	<u>(68,912.08)</u>	<u>81,940.92</u>	<u>81,940.92</u>	<u>-</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	83,799.00	(9,073.13)	74,725.87	74,725.87	
Salaries of Secretarial and Clerical Assistants	72,517.00	(35,000.71)	37,516.29	6,412.50	31,103.79
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,542.00	(428.39)	3,113.61	3,113.61	
Other Objects					
	<u>159,858.00</u>	<u>(44,502.23)</u>	<u>115,355.77</u>	<u>84,251.98</u>	<u>31,103.79</u>
Total Undistributed Expenditures - Guidance					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 73,203.00	\$ (56,865.62)	\$ 16,337.38	\$ 7,320.30	\$ 9,017.08
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	<u>73,203.00</u>	<u>(56,865.62)</u>	<u>16,337.38</u>	<u>7,320.30</u>	<u>9,017.08</u>
Undistributed Expenditures - Educational Media/Library:					
Salaries	51,887.00	(14,000.00)	37,887.00		37,887.00
Salaries of Technology Coordinators	29,333.00		29,333.00	8,330.30	21,002.70
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	4,240.00	(4,240.00)			
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<u>85,460.00</u>	<u>(18,240.00)</u>	<u>67,220.00</u>	<u>8,330.30</u>	<u>58,889.70</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 226,034.00	\$ 108,551.16	\$ 334,585.16	\$ 239,689.64	\$ 94,895.52
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	14,873.00	86,246.00	101,119.00	101,119.00	
Other Salaries					
Purchased Professional and Technical Services	3,000.00		3,000.00	3,000.00	
Other Purchased Services	4,200.00		4,200.00	2,238.93	1,961.07
Supplies and Materials	12,320.00	9,086.41	21,406.41	20,169.50	1,236.91
Other Objects	1,200.00	(1,200.00)			
	<u>261,627.00</u>	<u>202,683.57</u>	<u>464,310.57</u>	<u>366,217.07</u>	<u>98,093.50</u>
Total Undistributed Expenditures - Support Services-School Admin.					
	<u>261,627.00</u>	<u>202,683.57</u>	<u>464,310.57</u>	<u>366,217.07</u>	<u>98,093.50</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures - Custodial Services					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	125,436.00	(5,277.37)	120,158.63	120,158.63	
General Supplies	2,400.00	(1,601.00)	799.00	799.00	
	<u>127,836.00</u>	<u>(6,878.37)</u>	<u>120,957.63</u>	<u>120,957.63</u>	<u>-</u>
Total Undistributed Expenditures - Security					
	<u>127,836.00</u>	<u>(6,878.37)</u>	<u>120,957.63</u>	<u>120,957.63</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	9,120.00		9,120.00	5,603.00	3,517.00
	<u>9,120.00</u>	<u>-</u>	<u>9,120.00</u>	<u>5,603.00</u>	<u>3,517.00</u>
Total Undistributed Expenditures - Student Transportation					
	<u>9,120.00</u>	<u>-</u>	<u>9,120.00</u>	<u>5,603.00</u>	<u>3,517.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 20,707.00		\$ 20,707.00	\$ 20,707.00	
Other Retirement Contributions - PERS	88,559.00		88,559.00	88,559.00	
Health Benefits					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Unallocated Employee Benefits	109,266.00	-	109,266.00	109,266.00	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures	1,016,924.00	\$ 9,966.27	1,026,890.27	819,694.90	\$ 207,195.37
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total General Current Expense	3,911,109.00	495,091.24	4,406,200.24	4,020,963.78	385,236.46
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 3,911,109.00</u>	<u>\$ 495,091.24</u>	<u>\$ 4,406,200.24</u>	<u>\$ 4,020,963.78</u>	<u>\$ 385,236.46</u>
Other Financing Sources :					
Operating Transfer In	<u>3,911,109.00</u>	<u>495,091.24</u>	<u>4,406,200.24</u>	<u>4,020,963.78</u>	<u>(385,236.46)</u>
Total Other Financing Sources:	<u>3,911,109.00</u>	<u>495,091.24</u>	<u>4,406,200.24</u>	<u>4,020,963.78</u>	<u>(385,236.46)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 109,879.00	\$ 61,203.00	\$ 171,082.00	\$ 140,543.30	\$ 30,538.70
Grades 1-5	1,066,152.00	(139,177.00)	926,975.00	895,684.86	31,290.14
Grades 6-8	841,126.00	(64,100.05)	777,025.95	777,025.95	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	29,576.00	426.00	30,002.00	30,002.00	
Purchased Professional - Educational Services	3,000.00	(2,100.00)	900.00	900.00	
Purchased Technical Services	1,825.00	(1,825.00)			
Other Purchased Services					
General Supplies	168,922.00	(3,725.97)	165,196.03	139,797.30	25,398.73
Textbooks	16,000.00	(16,000.00)			
Other Objects	12,740.00		12,740.00	8,672.02	4,067.98
	<u>2,249,220.00</u>	<u>(165,299.02)</u>	<u>2,083,920.98</u>	<u>1,992,625.43</u>	<u>91,295.55</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Mild					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 304,312.00	\$ (79,303.00)	\$ 225,009.00	\$ 225,009.00	
Other Salaries for Instruction	19,335.00	62,318.47	81,653.47	81,653.47	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	8,000.00		8,000.00	4,814.34	\$ 3,185.66
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	331,647.00	(16,984.53)	314,662.47	311,476.81	3,185.66
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Veterans Memorial Middle

	<u>Adopted</u>	<u>Budget</u>	<u>Budget</u>	<u>Amendments</u>	<u>Final</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
								<u>Final to Actual</u>
								<u>Favorable/</u>
								<u>(Unfavorable)</u>
General Current Expense (Cont'd):								
Behavioral Disabilities:								
Salaries of Teachers	\$	53,387.00	\$	(31,003.62)	\$	22,383.38	\$	22,383.38
Other Salaries for Instruction		9,783.00		50,189.00		59,972.00	\$	57,878.40
Purchased Professional - Educational Services								2,093.60
Purchased Technical Services								
Other Purchased Services								
General Supplies		2,000.00			2,000.00		223.49	1,776.51
Textbooks								
Other Objects								
		<u>65,170.00</u>		<u>19,185.38</u>		<u>84,355.38</u>		<u>58,101.89</u>
Total Behavioral Disabilities								<u>26,253.49</u>
Multiple Disabilities:								
Salaries of Teachers								
Other Salaries for Instruction								
Purchased Professional - Educational Services								
Purchased Technical Services								
Other Purchased Services								
General Supplies								
Textbooks								
Other Objects								
		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>
Total Multiple Disabilities								<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 508,757.00	\$ (35,216.00)	\$ 473,541.00	\$ 462,145.73	\$ 11,395.27
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	508,757.00	(35,216.00)	473,541.00	462,145.73	11,395.27
Total Special Education	905,574.00	(33,015.15)	872,558.85	831,724.43	40,834.42
Bilingual Education:					
Salaries of Teachers	54,887.00	22,403.47	77,290.47	77,290.47	
Other Salaries for Instruction	29,811.00	447.00	30,258.00	30,258.00	
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	84,698.00	22,850.47	107,548.47	107,548.47	-
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials	1,800.00		1,800.00		1,800.00
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	1,800.00	-	1,800.00	-	1,800.00
School Sponsored Athletics - Instruction:					
Supplies and Materials	2,000.00	-	2,000.00	-	2,000.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	\$ 24,619.00	\$ 9,763.05	\$ 34,382.05	\$ 6,004.51	\$ 28,377.54
Total Instructional/Alternative Education Program - Instruction	24,619.00	9,763.05	34,382.05	6,004.51	28,377.54

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 12,669.00	\$ 35,940.08	\$ 48,609.08	\$ 48,609.08	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	16,595.00	26.50	16,621.50	15,071.08	\$ 1,550.42
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>29,264.00</u>	<u>35,966.58</u>	<u>65,230.58</u>	<u>63,680.16</u>	<u>1,550.42</u>
Undistributed Expenditures - Health Services:					
Salaries	61,603.00	1,000.00	62,603.00	62,603.00	
Salaries of Social Services Coordinators	78,864.00	(45,900.73)	32,963.27	32,963.27	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	750.00		750.00	723.70	26.30
Other Objects					
Total Undistributed Expenditures - Health Services	<u>141,217.00</u>	<u>(44,900.73)</u>	<u>96,316.27</u>	<u>96,289.97</u>	<u>26.30</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	87,199.00	(3,896.00)	83,303.00	80,283.73	3,019.27
Salaries of Secretarial and Clerical Assistants	47,908.00	701.08	48,609.08	48,609.08	
Purchased Professional and Technical Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,750.00	(2,018.73)	1,731.27	1,731.27	
Other Objects					
Total Undistributed Expenditures - Guidance	<u>138,857.00</u>	<u>(5,213.65)</u>	<u>133,643.35</u>	<u>130,624.08</u>	<u>3,019.27</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services		-		-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 56,387.00	\$ 1,000.00	\$ 57,387.00	\$ 57,387.00	
Salaries of Technology Coordinators	22,333.00		22,333.00		\$ 22,333.00
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,500.00	(3,767.50)	1,732.50		1,732.50
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	84,220.00	(2,767.50)	81,452.50	57,387.00	24,065.50
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 229,362.00	\$ (90,413.16)	\$ 138,948.84	\$ 138,948.84	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	46,549.00	(2,425.96)	44,123.04	44,123.04	
Other Salaries					
Purchased Professional and Technical Services	1,825.00		1,825.00	1,825.00	
Other Purchased Services					
Supplies and Materials	15,400.00	(2,084.19)	13,315.81	12,828.19	\$ 487.62
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>293,136.00</u>	<u>(94,923.31)</u>	<u>198,212.69</u>	<u>197,725.07</u>	<u>487.62</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	112,603.00	396.00	112,999.00	111,790.70	1,208.30
General Supplies	<u>2,600.00</u>		<u>2,600.00</u>		<u>2,600.00</u>
Total Undistributed Expenditures -					
Security	<u>115,203.00</u>	<u>396.00</u>	<u>115,599.00</u>	<u>111,790.70</u>	<u>3,808.30</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	<u>19,600.00</u>	<u>(5,000.00)</u>	<u>14,600.00</u>	<u>10,043.00</u>	<u>4,557.00</u>
Total Undistributed Expenditures - Student Transportation	<u>19,600.00</u>	<u>(5,000.00)</u>	<u>14,600.00</u>	<u>10,043.00</u>	<u>4,557.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 24,251.00		\$ 24,251.00	\$ 24,251.00	
Other Retirement Contributions - PERS	73,076.00		73,076.00	73,076.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	97,327.00	-	97,327.00	97,327.00	-
Total Undistributed Expenditures	918,824.00	\$ (116,442.61)	802,381.39	764,866.98	\$ 37,514.41
Total General Current Expense	4,186,735.00	(282,143.26)	3,904,591.74	3,702,769.82	201,821.92
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
 District-Wide School Based Expenditures	 <u>\$ 4,186,735.00</u>	 <u>\$ (282,143.26)</u>	 <u>\$ 3,904,591.74</u>	 <u>\$ 3,702,769.82</u>	 <u>\$ 201,821.92</u>
Other Financing Sources :					
Operating Transfer In	<u>4,186,735.00</u>	<u>(282,143.26)</u>	<u>3,904,591.74</u>	<u>3,702,769.82</u>	<u>(201,821.92)</u>
Total Other Financing Sources:	<u>4,186,735.00</u>	<u>(282,143.26)</u>	<u>3,904,591.74</u>	<u>3,702,769.82</u>	<u>(201,821.92)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 16,050.00	\$ 155,584.00	\$ 171,634.00	\$ 171,634.00	
Grades 1-5	1,051,823.00	(138,736.73)	913,086.27	913,086.27	
Grades 6-8	89,629.00	199,519.66	289,148.66	289,148.66	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	12,349.00	45,123.00	57,472.00	57,472.00	
Purchased Professional - Educational Services	11,250.00	(9,750.00)	1,500.00	1,500.00	
Purchased Technical Services	18,250.00	1,750.00	20,000.00	20,000.00	
Other Purchased Services					
General Supplies	83,000.00	(37,001.81)	45,998.19	45,998.19	
Textbooks	15,000.00	(10,000.00)	5,000.00	4,999.45	\$ 0.55
Other Objects	11,278.00	147.93	11,425.93	11,425.93	
	<u>1,308,629.00</u>	<u>206,636.05</u>	<u>1,515,265.05</u>	<u>1,515,264.50</u>	<u>0.55</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers		50,398.30	50,398.30	50,398.30	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>50,398.30</u>	<u>50,398.30</u>	<u>50,398.30</u>	<u>-</u>
Total Cognitive - Mild					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 267,396.00	\$ (162,923.62)	\$ 104,472.38	\$ 104,472.38	
Other Salaries for Instruction	32,023.00	21,989.00	54,012.00	54,012.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	299,419.00	(140,934.62)	158,484.38	158,484.38	-
Autism:					
Salaries of Teachers		53,363.29	53,363.29	52,512.55	\$ 850.74
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	53,363.29	53,363.29	52,512.55	850.74

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 188,777.00	\$ 96,687.19	\$ 285,464.19	\$ 285,464.19	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	188,777.00	96,687.19	285,464.19	285,464.19	-
Total Special Education	488,196.00	59,514.16	547,710.16	546,859.42	\$ 850.74
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	-	-	-	-	-
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 35,699.00	\$ (18,880.52)	\$ 16,818.48	\$ 16,818.48	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	3,145.00	25,354.40	28,499.40	28,499.40	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	13,000.00	(10,239.83)	2,760.17	2,760.17	
Other Objects					
	<u>51,844.00</u>	<u>(3,765.95)</u>	<u>48,078.05</u>	<u>48,078.05</u>	<u>-</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	51,234.00	(7,745.53)	43,488.47	43,488.47	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<u>51,234.00</u>	<u>(7,745.53)</u>	<u>43,488.47</u>	<u>43,488.47</u>	<u>-</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	108,499.00	(31,238.33)	77,260.67	77,260.67	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<u>108,499.00</u>	<u>(31,238.33)</u>	<u>77,260.67</u>	<u>77,260.67</u>	<u>-</u>
Total Undistributed Expenditures - Guidance					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	-	-	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 56,887.00	\$ (56,887.00)			
Salaries of Technology Coordinators	13,866.00	(13,866.00)			
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	70,753.00	(70,753.00)	-	-	-
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 99,676.00	\$ 92,820.79	\$ 192,496.79	\$ 192,496.79	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	13,643.00	39,727.10	53,370.10	53,370.10	
Other Salaries					
Purchased Professional and Technical Services		19,750.22	19,750.22	19,353.01	\$ 397.21
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>113,319.00</u>	<u>152,298.11</u>	<u>265,617.11</u>	<u>265,219.90</u>	<u>397.21</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	87,845.00	(18,131.01)	69,713.99	69,713.99	
General Supplies	<u>3,000.00</u>	<u>(3,000.00)</u>			
Total Undistributed Expenditures -					
Security	<u>90,845.00</u>	<u>(21,131.01)</u>	<u>69,713.99</u>	<u>69,713.99</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	<u>10,000.00</u>	<u>(4,393.00)</u>	<u>5,607.00</u>	<u>3,103.00</u>	<u>2,504.00</u>
Total Undistributed Expenditures - Student Transportation	<u>10,000.00</u>	<u>(4,393.00)</u>	<u>5,607.00</u>	<u>3,103.00</u>	<u>2,504.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 13,599.00		\$ 13,599.00	\$ 13,599.00	
Other Retirement Contributions - PERS	61,346.00		61,346.00	61,346.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>74,945.00</u>	<u>-</u>	<u>74,945.00</u>	<u>74,945.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>571,439.00</u>	<u>\$ 13,271.29</u>	<u>584,710.29</u>	<u>581,809.08</u>	<u>\$ 2,901.21</u>
Total General Current Expense	<u>2,368,264.00</u>	<u>279,421.50</u>	<u>2,647,685.50</u>	<u>2,643,933.00</u>	<u>3,752.50</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 2,368,264.00</u>	<u>\$ 279,421.50</u>	<u>\$ 2,647,685.50</u>	<u>\$ 2,643,933.00</u>	<u>\$ 3,752.50</u>
Other Financing Sources :					
Operating Transfer In	<u>2,368,264.00</u>	<u>279,421.50</u>	<u>2,647,685.50</u>	<u>2,643,933.00</u>	<u>(3,752.50)</u>
Total Other Financing Sources:	<u>2,368,264.00</u>	<u>279,421.50</u>	<u>2,647,685.50</u>	<u>2,643,933.00</u>	<u>(3,752.50)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 164,214.00	\$ 83,520.85	\$ 247,734.85	\$ 247,734.85	
Grades 1-5	1,766,916.00	(249,806.95)	1,517,109.05	1,517,109.05	
Grades 6-8	349,538.00	142,347.72	491,885.72	491,885.72	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	84,864.00	52,482.96	137,346.96	110,346.96	\$ 27,000.00
Purchased Professional - Educational Services	29,500.00	(20,000.00)	9,500.00	4,850.00	4,650.00
Purchased Technical Services	3,000.00		3,000.00		3,000.00
Other Purchased Services					
General Supplies	216,791.00	(19,130.02)	197,660.98	170,889.53	26,771.45
Textbooks	26,000.00	39,630.02	65,630.02	52,923.64	12,706.38
Other Objects	19,950.00		19,950.00	17,585.55	2,364.45
	<u>2,660,773.00</u>	<u>29,044.58</u>	<u>2,689,817.58</u>	<u>2,613,325.30</u>	<u>76,492.28</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Mild					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 298,567.00	\$ (99,277.38)	\$ 199,289.62	\$ 199,289.62	
Other Salaries for Instruction	16,111.00	77,884.85	93,995.85	93,995.85	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Learning and/or Language Disabilities	314,678.00	(21,392.53)	293,285.47	293,285.47	-
Autism:					
Salaries of Teachers	52,387.00	978.17	53,365.17	53,365.17	
Other Salaries for Instruction	22,035.00	(42.18)	21,992.82	21,992.82	
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Autism	74,422.00	935.99	75,357.99	75,357.99	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 172,097.00	\$ 127,742.01	\$ 299,839.01	\$ 299,839.01	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	172,097.00	127,742.01	299,839.01	299,839.01	-
Cognitive - Severe:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Severe	-	-	-	-	-
Total Special Education	561,197.00	107,285.47	668,482.47	668,482.47	
Bilingual Education:					
Salaries of Teachers		20,826.00	20,826.00	9,371.61	\$ 11,454.39
Other Salaries for Instruction					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	-	20,826.00	20,826.00	9,371.61	11,454.39
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials	3,200.00		3,200.00		3,200.00
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	3,200.00	-	3,200.00	-	3,200.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials	\$ 10,000.00	\$ (10,000.00)			
Other Objects					
Total Before/After School Programs - Instruction	10,000.00	(10,000.00)	-	-	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
General Supplies	4,000.00		\$ 4,000.00		\$ 4,000.00
Total Summer School Programs - Instruction	4,000.00	-	4,000.00	-	4,000.00
Instructional/Alternative Education Program - Instruction:					
Salaries	24,619.00	0.40	24,619.40		24,619.40
Total Instructional/Alternative Education Program - Instruction	24,619.00	0.40	24,619.40	-	24,619.40

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 38,689.00		\$ 38,689.00		\$ 38,689.00
Salaries of Drop-Out Prevention Officer/Coordinators	17,475.00	\$ 21,122.00	38,597.00	\$ 30,313.67	8,283.33
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	56,164.00	21,122.00	77,286.00	30,313.67	46,972.33
Undistributed Expenditures - Health Services:					
Salaries	51,902.00	4,253.00	56,155.00	56,155.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	51,902.00	4,253.00	56,155.00	56,155.00	-
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	54,383.00	12,381.16	66,764.16	66,764.16	
Salaries of Secretarial and Clerical Assistants	24,609.00	0.12	24,609.12		24,609.12
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	78,992.00	12,381.28	91,373.28	66,764.16	24,609.12

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 7,950.00		\$ 7,950.00		\$ 7,950.00
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	<u>7,950.00</u>	<u>-</u>	<u>7,950.00</u>	<u>-</u>	<u>7,950.00</u>
Undistributed Expenditures - Educational Media/Library:					
Salaries	53,887.00	\$ (53,887.00)			
Salaries of Technology Coordinators	5,185.00		5,185.00		5,185.00
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	59,935.00	(45,057.58)	14,877.42	\$ 14,877.42	
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<u>119,007.00</u>	<u>(98,944.58)</u>	<u>20,062.42</u>	<u>14,877.42</u>	<u>5,185.00</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	1,000.00		1,000.00		1,000.00
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 183,782.00	\$ (6,613.47)	\$ 177,168.53	\$ 154,225.63	\$ 22,942.90
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	15,962.00	71,929.08	87,891.08	87,891.08	
Other Salaries					
Purchased Professional and Technical Services	3,000.00		3,000.00	3,000.00	
Other Purchased Services					
Supplies and Materials	6,940.00	20,000.00	26,940.00	7,647.22	19,292.78
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>209,684.00</u>	<u>85,315.61</u>	<u>294,999.61</u>	<u>252,763.93</u>	<u>42,235.68</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies	<u>1,200.00</u>		<u>1,200.00</u>		<u>1,200.00</u>
Total Undistributed Expenditures -					
Custodial Services	<u>1,200.00</u>	<u>-</u>	<u>1,200.00</u>	<u>-</u>	<u>1,200.00</u>
Undistributed Expenditures - Security					
Salaries	100,248.00	16,533.52	116,781.52	116,781.52	
General Supplies	<u>2,800.00</u>		<u>2,800.00</u>	<u>1,428.89</u>	<u>1,371.11</u>
Total Undistributed Expenditures -					
Security	<u>103,048.00</u>	<u>16,533.52</u>	<u>119,581.52</u>	<u>118,210.41</u>	<u>1,371.11</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	<u>13,000.00</u>		<u>13,000.00</u>	<u>3,537.00</u>	<u>9,463.00</u>
Total Undistributed Expenditures - Student Transportation	<u>13,000.00</u>	<u>-</u>	<u>13,000.00</u>	<u>3,537.00</u>	<u>9,463.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 18,167.00		\$ 18,167.00	\$ 18,167.00	
Other Retirement Contributions - PERS	77,656.00		77,656.00	77,656.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>95,823.00</u>	<u>-</u>	<u>95,823.00</u>	<u>95,823.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>737,770.00</u>	<u>\$ 40,660.83</u>	<u>778,430.83</u>	<u>638,444.59</u>	<u>\$ 139,986.24</u>
Total General Current Expense	<u>4,001,559.00</u>	<u>187,817.28</u>	<u>4,189,376.28</u>	<u>3,929,623.97</u>	<u>259,752.31</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 4,001,559.00</u>	<u>\$ 187,817.28</u>	<u>\$ 4,189,376.28</u>	<u>\$ 3,929,623.97</u>	<u>\$ 259,752.31</u>
Other Financing Sources :					
Operating Transfer In	<u>4,001,559.00</u>	<u>187,817.28</u>	<u>4,189,376.28</u>	<u>3,929,623.97</u>	<u>(259,752.31)</u>
Total Other Financing Sources:	<u>4,001,559.00</u>	<u>187,817.28</u>	<u>4,189,376.28</u>	<u>3,929,623.97</u>	<u>(259,752.31)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SPECIAL REVENUE FUND

CITY OF CAMDEN SCHOOL DISTRICT
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 For the Fiscal Year Ended June 30, 2015

	N.C.L.B.							Total Carried Forward
	Title IA	Title IA School Improvement	Title IA School Improvement-Camden High		Title IIA	Title III	Carl D. Perkins Vocational Education	
			2014-15	2013-14				
REVENUES:								
Federal Sources	\$ 7,736,991.24	\$ 903,515.42	\$ 347,589.19	\$ 18,558.19	\$ 2,615,658.19	\$ 155,250.13	\$ 26,395.40	\$ 11,803,957.76
State Sources								
Local Sources								
Total Revenues	7,736,991.24	903,515.42	347,589.19	18,558.19	2,615,658.19	155,250.13	26,395.40	11,803,957.76
EXPENDITURES:								
Instruction:								
Salaries of Teachers	1,612,070.95	777,349.76	22,107.72	9,641.50		31,260.55		2,452,430.48
Other Salaries for Instruction								
Purchased Professional and Technical Services	470,480.00	17,900.00						488,380.00
Other Purchased Services (400-500 series)								
General Supplies	468,530.89	75.00	8,200.00			72,339.80		549,145.69
Textbooks								
Other Objects			15,280.60					15,280.60
Total Instruction	2,551,081.84	795,324.76	45,588.32	9,641.50	-	103,600.35	-	3,505,236.77
Support Services:								
Salaries of Teachers	259,850.32	36,473.00	4,869.05	2,080.00	104,419.74	2,005.20		409,697.31
Salaries of Supervisors of Instruction								
Salaries of Program Directors								
Salaries of Other Professional Staff								
Salaries of Secretarial and Clerical Assistants								
Other Salaries								
Salaries - Community Parent Involvement Coordinator								
Salaries - Faciliator								
Personal Services - Employee Benefits	423,652.60	62,153.66	2,241.50	896.69	7,988.11	2,544.82		499,477.38
Purchased Professional and Technical Services	300,901.00		240,000.00	5,940.00	667,661.00			1,214,502.00
Purchased Professional - Educational Services								
Contracted Services - Transportation Other than Between Home and School								
Other Purchased Services (400-500 series)	49,495.44	9,564.00	22,000.00		40,275.18	43,367.00		164,701.62
Travel	65.29				17,053.24			17,118.53
Cleaning, Repair & Maintenance								
Supplies and Materials	67,018.88		1,789.00		144,096.42	3,732.76		216,637.06
Other Objects	40,321.87		1,102.32					41,424.19
Total Support Services	1,141,305.40	108,190.66	272,001.87	8,916.69	981,493.69	51,649.78	-	2,563,558.09
Facilities Acquisition and Construction Services:								
Instructional Equipment	-	-	29,999.00	-	-	-	26,395.40	56,394.40
Total Expenditures	3,692,387.24	903,515.42	347,589.19	18,558.19	981,493.69	155,250.13	26,395.40	6,125,189.26
Other Financing Sources (Uses):								
Transfer from General Fund								
Contribution to School Based Budgets	(4,044,604.00)				(1,634,164.50)			(5,678,768.50)
Total Outflows	7,736,991.24	903,515.42	347,589.19	18,558.19	2,615,658.19	155,250.13	26,395.40	11,803,957.76
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 For the Fiscal Year Ended June 30, 2015

	Total Brought Forward	I.D.E.A. Part B.		Jobs for America's Graduates	School Based Youth Services Program-H.E.A.R.	School Based Youth Services Program - Counseling	School Based Youth Services Program - Child & Family	School Based Youth Services Program - Counseling	Total Carried Forward
		Basic	Preschool Incentive						
REVENUES:									
Federal Sources	\$ 11,803,957.76	\$ 4,377,383.84	\$ 187,623.82	\$ 15,867.04	\$ 150,136.02	\$ 295,176.86	\$ 1,918,122.06	\$ 62,200.01	\$ 18,810,467.41
State Sources									
Local Sources									
Total Revenues	11,803,957.76	4,377,383.84	187,623.82	15,867.04	150,136.02	295,176.86	1,918,122.06	62,200.01	18,810,467.41
EXPENDITURES:									
Instruction:									
Salaries of Teachers	2,452,430.48	354,528.96		12,876.00					2,819,835.44
Other Salaries for Instruction									
Purchased Professional and Technical Services	488,380.00								488,380.00
Other Purchased Services (400-500 series)		2,930,486.10	134,700.00						3,065,186.10
General Supplies	549,145.69	700.00		695.26	30,602.85				581,143.80
Textbooks									
Other Objects	15,280.60						4,729.95		20,010.55
Total Instruction	3,505,236.77	3,285,715.06	134,700.00	13,571.26	30,602.85	-	4,729.95	-	6,974,555.89
Support Services:									
Salaries of Teachers	409,697.31	120,249.22	49,162.86		59,390.34	112,796.95	717,890.00	36,697.80	1,505,884.48
Salaries of Supervisors of Instruction									
Salaries of Program Directors									
Salaries of Other Professional Staff									
Salaries of Secretarial and Clerical Assistants									
Other Salaries									
Salaries - Community Parent Involvement Coordinator									
Salaries - Faciliator									
Personal Services - Employee Benefits	499,477.38	49,851.39	3,760.96		22,430.93	32,314.83		3,744.30	611,579.79
Purchased Professional and Technical Services	1,214,502.00	802,270.39			28,000.00	146,848.08	1,025,600.00	21,757.91	3,238,978.38
Purchased Professional - Educational Services									
Contracted Services - Transportation Other than Between Home and School									
Other Purchased Services (400-500 series)	164,701.62	2,890.00			7,586.25	700.00	105,300.45		281,178.32
Travel	17,118.53			2,295.78		1,955.00	375.00		21,744.31
Cleaning, Repair & Maintenance									
Supplies and Materials	216,637.06	116,407.78			2,125.65	562.00	64,226.66		399,959.15
Other Objects	41,424.19								41,424.19
Total Support Services	2,563,558.09	1,091,668.78	52,923.82	2,295.78	119,533.17	295,176.86	1,913,392.11	62,200.01	6,100,748.62
Facilities Acquisition and Construction Services:									
Instructional Equipment	56,394.40	-	-	-	-	-	-	-	56,394.40
Total Expenditures	6,125,189.26	4,377,383.84	187,623.82	15,867.04	150,136.02	295,176.86	1,918,122.06	62,200.01	13,131,698.91
Other Financing Sources (Uses)									
Transfer from General Fund									
Contribution to School Based Budgets	(5,678,768.50)								(5,678,768.50)
Total Outflows	11,803,957.76	4,377,383.84	187,623.82	15,867.04	150,136.02	295,176.86	1,918,122.06	62,200.01	18,810,467.41
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 For the Fiscal Year Ended June 30, 2015

	Total Brought Forward	Preschool Education Aid	Adult Basic Education	Nonpublic Textbook Aid, Ch. 194, L. 1979	Nonpublic Nursing Aid	Nonpublic Technology Aid	Total Carried Forward
REVENUES:							
Federal Sources	\$ 18,810,467.41						\$ 18,810,467.41
State Sources		\$ 28,768,828.64	\$ 41,810.00	\$ 55,370.03	\$ 81,267.30	\$ 28,175.64	28,975,451.61
Local Sources							
Total Revenues	18,810,467.41	28,768,828.64	41,810.00	55,370.03	81,267.30	28,175.64	47,785,919.02
EXPENDITURES:							
Instruction:							
Salaries of Teachers	2,819,835.44	4,796,886.70	38,686.00				7,655,408.14
Other Salaries for Instruction		2,121,859.11					2,121,859.11
Purchased Professional and Technical Services	488,380.00						488,380.00
Other Purchased Services (400-500 series)	3,065,186.10	126,100.25					3,191,286.35
General Supplies	581,143.80	713,434.56				28,175.64	1,322,754.00
Textbooks				55,370.03			55,370.03
Other Objects	20,010.55						20,010.55
Total Instruction	6,974,555.89	7,758,280.62	38,686.00	55,370.03	-	28,175.64	14,855,068.18
Support Services:							
Salaries of Teachers	1,505,884.48						1,505,884.48
Salaries of Supervisors of Instruction		314,393.75					314,393.75
Salaries of Program Directors		458,007.15					458,007.15
Salaries of Other Professional Staff		1,446,388.38					1,446,388.38
Salaries of Secretarial and Clerical Assistants		241,380.97					241,380.97
Other Salaries		161,938.51					161,938.51
Salaries - Community Parent Involvement Coordinator		64,670.50					64,670.50
Salaries - Faciliator		852,827.62					852,827.62
Personal Services - Employee Benefits	611,579.79	3,163,437.19	3,124.00				3,778,140.98
Purchased Professional and Technical Services	3,238,978.38						3,238,978.38
Purchased Professional - Educational Services - Contracted Pre K Services		10,525,168.39					10,525,168.39
Purchased Professional - Educational Services		4,133,701.58			81,267.30		4,214,968.88
Contracted Services - Transportation Other than Between Home and School		2,230.00					2,230.00
Other Purchased Services (400-500 series)	281,178.32	12,552.40					293,730.72
Travel	21,744.31	13,177.32					34,921.63
Cleaning, Repair & Maintenance		697,635.83					697,635.83
Supplies and Materials	399,959.15	203,124.43					603,083.58
Other Objects	41,424.19	30,870.00					72,294.19
Total Support Services	6,100,748.62	22,321,504.02	3,124.00	-	81,267.30	-	28,506,643.94
Facilities Acquisition and Construction Services:							
Instructional Equipment	56,394.40	-	-	-	-	-	56,394.40
Total Expenditures	13,131,698.91	30,079,784.64	41,810.00	55,370.03	81,267.30	28,175.64	43,418,106.52
Other Financing Sources (Uses):							
Transfer from General Fund		1,310,956.00					1,310,956.00
Contribution to School Based Budgets	(5,678,768.50)						(5,678,768.50)
Total Outflows	18,810,467.41	28,768,828.64	41,810.00	55,370.03	81,267.30	28,175.64	47,785,919.02
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 For the Fiscal Year Ended June 30, 2015

	N.J. Nonpublic Auxiliary Services Ch. 192					N.J. Nonpublic Handicapped Services Ch. 193				Total
	Total Brought Forward	Compensatory Education	English as a Second Language	Transportation	Home Instruction	Supplemental Instruction	Examination and Classification	Corrective Speech	Private Grants	
REVENUES:										
Federal Sources	\$ 18,810,467.41									\$ 18,810,467.41
State Sources	28,975,451.61	\$ 920,613.66	\$ 78,012.90	\$ 31,663.55	\$ 39,887.00	\$ 113,310.68	\$ 152,735.97	\$ 104,341.35		30,416,016.72
Local Sources									\$ 5,823.88	5,823.88
Total Revenues	47,785,919.02	920,613.66	78,012.90	31,663.55	39,887.00	113,310.68	152,735.97	104,341.35	5,823.88	49,232,308.01
EXPENDITURES:										
Instruction:										
Salaries of Teachers	7,655,408.14									7,655,408.14
Other Salaries for Instruction	2,121,859.11									2,121,859.11
Purchased Professional and Technical Services	488,380.00									488,380.00
Other Purchased Services (400-500 series)	3,191,286.35									3,191,286.35
General Supplies	1,322,754.00									1,322,754.00
Textbooks	55,370.03									55,370.03
Other Objects	20,010.55									20,010.55
Total Instruction	14,855,068.18	-	-	-	-	-	-	-	-	14,855,068.18
Support Services:										
Salaries of Teachers	1,505,884.48									1,505,884.48
Salaries of Supervisors of Instruction	314,393.75									314,393.75
Salaries of Program Directors	458,007.15									458,007.15
Salaries of Other Professional Staff	1,446,388.38									1,446,388.38
Salaries of Secretarial and Clerical Assistants	241,380.97									241,380.97
Other Salaries	161,938.51									161,938.51
Salaries - Community Parent Involvement Coordinator	64,670.50									64,670.50
Salaries - Faciliator	852,827.62									852,827.62
Personal Services - Employee Benefits	3,778,140.98									3,778,140.98
Purchased Professional and Technical Services	3,238,978.38									3,238,978.38
Purchased Professional - Educational Services - Contracted Pre K Services	10,525,168.39									10,525,168.39
Purchased Professional - Educational Services	4,214,968.88	920,613.66	78,012.90	31,663.55	39,887.00	113,310.68	152,735.97	104,341.35		5,655,533.99
Contracted Services - Transportation Other than Between Home and School	2,230.00									2,230.00
Other Purchased Services (400-500 series)	293,730.72									293,730.72
Travel	34,921.63									34,921.63
Cleaning, Repair & Maintenance	697,635.83									697,635.83
Supplies and Materials	603,083.58								5,823.88	608,907.46
Other Objects	72,294.19									72,294.19
Total Support Services	28,506,643.94	920,613.66	78,012.90	31,663.55	39,887.00	113,310.68	152,735.97	104,341.35	5,823.88	29,953,032.93
Facilities Acquisition and Construction Services:										
Instructional Equipment	56,394.40	-	-	-	-	-	-	-	-	56,394.40
Total Expenditures	43,418,106.52	920,613.66	78,012.90	31,663.55	39,887.00	113,310.68	152,735.97	104,341.35	5,823.88	44,864,495.51
Other Financing Sources (Uses)										
Transfer from General Fund	1,310,956.00									1,310,956.00
Contribution to School Based Budgets	(5,678,768.50)									(5,678,768.50)
Total Outflows	47,785,919.02	920,613.66	78,012.90	31,663.55	39,887.00	113,310.68	152,735.97	104,341.35	5,823.88	49,232,308.01
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF CAMDEN SCHOOL DISTRICT
 Special Revenue Fund
 Schedule of Preschool Education Aid
 Budgetary Basis
 For the Fiscal Year Ended June 30, 2015

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:			
Instruction:			
Salaries of Teachers	\$ 4,938,964.00	\$ 4,796,886.70	\$ 142,077.30
Other Salaries for Instruction	2,122,276.00	2,121,859.11	416.89
Other Purchased Professional Services	445,730.00	126,100.25	319,629.75
General Supplies	771,066.00	713,434.56	57,631.44
Total Instruction	8,278,036.00	7,758,280.62	519,755.38
Support Services:			
Salaries - Supervisors of Instruction	338,019.00	314,393.75	23,625.25
Salaries - Program Directors	603,666.00	458,007.15	145,658.85
Salaries - Other Professional Staff	1,736,318.00	1,446,388.38	289,929.62
Salaries - Secretarial and Clerical Assistants	258,981.00	241,380.97	17,600.03
Salaries - Other	273,425.00	161,938.51	111,486.49
Salaries - Community Parent Involvement Coordinator	64,967.00	64,670.50	296.50
Salaries - Faciliator	949,836.00	852,827.62	97,008.38
Personal Services - Employee Benefits	4,461,623.00	3,163,437.19	1,298,185.81
Purchased Professional - Educational Services - Contracted PreK	11,364,852.00	10,525,168.39	839,683.61
Purchased Professional - Educational Services - Other	4,565,277.00	4,133,701.58	431,575.42
Purchased Professional Services - Other	24,750.00	12,552.40	12,197.60
Cleaning, Repair & Maintenance	758,966.00	697,635.83	61,330.17
Contracted Services - Transportation Other than Between Home and School	45,000.00	2,230.00	42,770.00
Travel	35,500.00	13,177.32	22,322.68
Supplies and Materials	218,380.00	203,124.43	15,255.57
Other Objects	50,000.00	30,870.00	19,130.00
Total Support Services	25,749,560.00	22,321,504.02	3,428,055.98
Facilities Acquisition and Construction Services:			
Instructional Equipment	-	-	-
Total Expenditures	\$ 34,027,596.00	\$ 30,079,784.64	\$ 3,947,811.36
<u>Calculation of Budget and Carryover</u>			
Total Revised 2014-15 Preschool Education Aid Allocation			\$ 29,079,384.00
Add: Actual Preschool Education Aid Carryover (June 30, 2014)			4,499,352.71
Budgeted Transfer from General Fund			1,310,956.00
Canceled Prior Year Encumbrances Payable			3,220.76
			34,892,913.47
Total Preschool Education Aid Funds Available for 2014-15 Budget			34,892,913.47
Less: 2014-15 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)			34,027,596.00
Available and Unbudgeted Preschool Education Aid Funds as of June 30, 2015			865,317.47
Add: June 30, 2015 Unexpended Preschool Education Aid			3,947,811.36
2014-15 Carryover - Preschool Education Aid Programs			\$ 4,813,128.83
2014-15 Preschool Education Aid Carryover Budgeted Preschool Programs in 2015-16			\$ 1,597,184.00

CAPITAL PROJECTS FUND

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
 Summary Statement of Project Expenditures
 For the Fiscal Year Ended June 30, 2015

<u>Projects</u>	<u>Appropriations</u>	<u>Expenditures to Date</u>		<u>Unexpended Balance June 30, 2015</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Various Projects Constructed by NJSCC/SDA	\$ 297,376,538.15	\$ 282,391,491.82	\$ 10,580,786.70	\$ 4,404,259.63
Various Projects Constructed by District	<u>5,060,046.38</u>	<u>3,594,862.08</u>	<u>1,304,605.12</u>	<u>160,579.18</u>
	<u><u>\$ 302,436,584.53</u></u>	<u><u>\$ 285,986,353.90</u></u>	<u><u>\$ 11,885,391.82</u></u>	<u><u>\$ 4,564,838.81</u></u>

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2015

Revenues:

State Sources--SCC/SDA Grant	\$ 5,791,204.31
Lease Proceeds and Transfers	
Contribution from Private/Local Source	
Transfer from Capital Reserve	
Transfer from Capital Outlay	<u>(4,071.00)</u>
Total Revenues	<u>5,787,133.31</u>

Expenditures:

Construction Services	5,989,547.53
Architectural/Engineering Services	
Other Purchased Professional and Technical Services	1,398,881.09
Equipment	
Other Objects	<u>4,496,963.20</u>
Total Expenditures	<u>11,885,391.82</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,098,258.51)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(6,098,258.51)</u>
Fund Balance -- July 1	<u>10,663,097.32</u>
Fund Balance -- June 30	<u><u>\$ 4,564,838.81</u></u>

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND

Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
 Repair Inoperative HVAC Units and Provide Automative Energy Control System for HVAC Equipment--Cramer Elementary School
 From Inception and for the Fiscal Year Ended June 30, 2015

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant	\$ 258,657.00	\$ (22,221.87)	\$ 236,435.13	\$ 236,435.13
Lease Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay				
Total Revenues	258,657.00	(22,221.87)	236,435.13	236,435.13
Expenditures and Other Financing Uses:				
Construction Services	221,435.13		221,435.13	221,435.13
Architectural/Engineering Services				
Other Purchased Professional and Technical Services	15,000.00		15,000.00	15,000.00
Equipment				
Other Objects				
Total Expenditures	236,435.13	-	236,435.13	236,435.13
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 22,221.87	\$ (22,221.87)	\$ -	\$ -
Additional Project Information:				
Project Number: DOE	0680-170-10-1400			
Project Number: SDA	0680-170-10-00CK			
Grant Date	Unavailable			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 258,657.00			
Additional Authorized Cost	(22,221.87)			
Revised Authorized Cost	\$ 236,435.13			
Percentage Increase over Original Authorized Cost	-8.6%			
Percentage Completion	100.00%			
Original Target Completion Date	N/A			
Revised Target Completion Date	N/A			

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Replacement of Boiler--Yorkship Elementary School
From Inception and for the Fiscal Year Ended June 30, 2015

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant	\$ 441,859.00		\$ 441,859.00	\$ 441,859.00
Lease Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay	<u>140,270.25</u>	<u>\$ (4,071.00)</u>	<u>136,199.25</u>	<u>136,199.25</u>
Total Revenues	<u>582,129.25</u>	<u>(4,071.00)</u>	<u>578,058.25</u>	<u>578,058.25</u>
Expenditures and Other Financing Uses:				
Construction Services	566,729.00		566,729.00	566,729.00
Architectural/Engineering Services	11,329.25		11,329.25	11,329.25
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
Total Expenditures	<u>578,058.25</u>	<u>-</u>	<u>578,058.25</u>	<u>578,058.25</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 4,071.00</u>	<u>\$ (4,071.00)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional Project Information:				
Project Number: DOE		N/A		
Project Number: SDA	0680-360-12-0ACI			
Grant Date		Unavailable		
Bond Authorization Date		N/A		
Bonds Authorized		N/A		
Bonds Issued		N/A		
Original Authorized Cost	\$ 582,129.25			
Additional Authorized Cost	(4,071.00)			
Revised Authorized Cost	\$ 578,058.25			
Percentage Increase over Original Authorized Cost		-0.70%		
Percentage Completion		100.00%		
Original Target Completion Date		N/A		
Revised Target Completion Date		N/A		

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Athletic Field--Camden High School
From Inception and for the Fiscal Year Ended June 30, 2015

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant				
Lease Proceeds and Transfers				
Contribution from Private/Local Source	\$ 684,750.00		\$ 684,750.00	\$ 684,750.00
Transfer from Capital Reserve				
Transfer from Capital Outlay	<u>878,250.00</u>		<u>878,250.00</u>	<u>878,250.00</u>
Total Revenues	<u>1,563,000.00</u>	<u>-</u>	<u>1,563,000.00</u>	<u>1,563,000.00</u>
Expenditures and Other Financing Uses:				
Construction Services	1,360,335.35	\$ 71,596.56	1,431,931.91	1,563,000.00
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
Total Expenditures	<u>1,360,335.35</u>	<u>71,596.56</u>	<u>1,431,931.91</u>	<u>1,563,000.00</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 202,664.65</u>	<u>\$ (71,596.56)</u>	<u>\$ 131,068.09</u>	<u>\$ -</u>

Additional Project Information:

Project Number: DOE	N/A
Project Number: SDA	Unavailable
Grant Date	Unavailable
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 1,563,000.00
Additional Authorized Cost	-
Revised Authorized Cost	\$ 1,563,000.00
Percentage Increase over Original Authorized Cost	-
Percentage Completion	91.61%
Original Target Completion Date	Unavailable
Revised Target Completion Date	9/2014

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Technology Equipment Throughout the District
From Inception and for the Fiscal Year Ended June 30, 2015

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant				
Lease Proceeds and Transfers	\$ 1,078,325.00		\$ 1,078,325.00	\$ 1,078,325.00
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay	<u>204,932.00</u>		<u>204,932.00</u>	<u>204,932.00</u>
Total Revenues	<u>1,283,257.00</u>	<u>-</u>	<u>1,283,257.00</u>	<u>1,283,257.00</u>
Expenditures and Other Financing Uses:				
Construction Services	720,191.04	\$ 561,768.40	1,281,959.44	1,283,257.00
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
Total Expenditures	<u>720,191.04</u>	<u>561,768.40</u>	<u>1,281,959.44</u>	<u>1,283,257.00</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 563,065.96</u>	<u>\$ (561,768.40)</u>	<u>\$ 1,297.56</u>	<u>\$ -</u>
Additional Project Information:				
Project Number: DOE		N/A		
Project Number: SDA		Unavailable		
Grant Date		Unavailable		
Bond Authorization Date		N/A		
Bonds Authorized		N/A		
Bonds Issued		N/A		
Original Authorized Cost	\$ 1,283,257.00			
Additional Authorized Cost		-		
Revised Authorized Cost	\$ 1,283,257.00			
Percentage Increase over Original Authorized Cost		-		
Percentage Completion		99.90%		
Original Target Completion Date		9/2014		
Revised Target Completion Date		11/2014		

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Security Equipment Throughout the District
From Inception and for the Fiscal Year Ended June 30, 2015

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant				
Lease Proceeds and Transfers	\$ 656,224.00		\$ 656,224.00	\$ 656,224.00
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay	<u>743,072.00</u>		<u>743,072.00</u>	<u>743,072.00</u>
Total Revenues	<u>1,399,296.00</u>	<u>-</u>	<u>1,399,296.00</u>	<u>1,399,296.00</u>
Expenditures and Other Financing Uses:				
Construction Services	699,842.31	\$ 671,240.16	1,371,082.47	1,399,296.00
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
Total Expenditures	<u>699,842.31</u>	<u>671,240.16</u>	<u>1,371,082.47</u>	<u>1,399,296.00</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 699,453.69</u>	<u>\$ (671,240.16)</u>	<u>\$ 28,213.53</u>	<u>\$ -</u>
Additional Project Information:				
Project Number: DOE		N/A		
Project Number: SDA		Unavailable		
Grant Date		Unavailable		
Bond Authorization Date		N/A		
Bonds Authorized		N/A		
Bonds Issued		N/A		
Original Authorized Cost	\$ 1,399,296.00			
Additional Authorized Cost		-		
Revised Authorized Cost	\$ 1,399,296.00			
Percentage Increase over Original Authorized Cost		-		
Percentage Completion		97.98%		
Original Target Completion Date		9/2014		
Revised Target Completion Date		12/2015		

**CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND**

Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Various Capital Projects Constructed by NJSCC/SDA On-behalf of the District
From Inception and for the Fiscal Year Ended June 30, 2015

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grants	\$ 291,563,111.97	\$ 5,813,426.18	\$ 297,376,538.15	\$ 297,376,538.15
Lease Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	<u>291,563,111.97</u>	<u>5,813,426.18</u>	<u>297,376,538.15</u>	<u>297,376,538.15</u>
Expenditures and Other Financing Uses:				
Construction Services	235,861,506.29	4,684,942.41	240,546,448.70	244,703,392.11
Other Purchased Professional and Technical Services	34,914,708.92	1,398,881.09	36,313,590.01	36,425,521.23
Equipment	6,153,758.04		6,153,758.04	6,153,758.04
Other Objects	<u>5,461,518.57</u>	<u>4,496,963.20</u>	<u>9,958,481.77</u>	<u>10,093,866.77</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>282,391,491.82</u>	<u>10,580,786.70</u>	<u>292,972,278.52</u>	<u>297,376,538.15</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 9,171,620.15</u>	<u>\$ (4,767,360.52)</u>	<u>\$ 4,404,259.63</u>	<u>\$ -</u>
Additional Project Information:				
Project Number		Various		
Grant Date		Various		
Bond Authorization Date		N/A		
Bonds Authorized		N/A		
Bonds Issued		N/A		
Original Authorized Cost	\$ 297,376,538.15			
Additional Authorized Cost	-			
Revised Authorized Cost	\$ 297,376,538.15			
Percentage Increase over Original Authorized Cost				
Percentage Completion		98.52%		
Original Target Completion Date		N/A		
Revised Target Completion Date		N/A		

PROPRIETARY FUNDS

CITY OF CAMDEN SCHOOL DISTRICT
PROPRIETARY FUNDS
 Business-Type Activities - Enterprise Funds
 Statement of Net Position
 As of June 30, 2015

	<u>Food Service</u>
ASSETS:	
Current Assets:	
Cash and Cash Equivalents	\$1,515,493.72
Intergovernmental Accounts Receivable:	
State	61,543.11
Federal	1,761,361.02
Interfund Accounts Receivable:	
Due Special Revenue Fund	185,491.89
Inventory	60,155.99
Accounts Receivable	<u>12,134.32</u>
Total Current Assets	<u>3,596,180.05</u>
Noncurrent Assets:	
Furniture, Machinery and Equipment	2,772,631.04
Less Accumulated Depreciation	<u>(1,689,553.08)</u>
Total Noncurrent Assets	<u>1,083,077.96</u>
Total Assets	<u>4,679,258.01</u>
LIABILITIES:	
Current Liabilities:	
Accounts Payable	1,823,274.44
Unearned Revenue	55,027.80
Loans Payable	64,875.37
Interfund Accounts Payable:	
Due Student Activity Fund	2,342.04
Intergovernmental Accounts Payable:	
Federal	<u>6,230.12</u>
Total Current Liabilities	<u>1,951,749.77</u>
Noncurrent Liabilities:	
Loans Payable	<u>36,221.60</u>
Total Noncurrent Liabilities	<u>36,221.60</u>
Total Liabilities	<u>1,987,971.37</u>
NET POSITION	
Net Investment in Capital Assets	981,980.99
Unrestricted	<u>1,709,305.65</u>
Total Net Position	<u><u>\$2,691,286.64</u></u>

CITY OF CAMDEN SCHOOL DISTRICT
PROPRIETARY FUNDS
 Business-Type Activities - Enterprise Funds
 Statement of Revenue, Expenses and Changes in Fund Net Position
 For the Fiscal Year Ended June 30, 2015

	<u>Food Service</u>
OPERATING REVENUES:	
Charges for Services:	
Daily Sales-Non-reimbursable Programs	\$ 378,409.03
Vending	473.93
Miscellaneous	3,907.78
Special Functions	<u>64,512.18</u>
Total Operating Revenues	<u>447,302.92</u>
OPERATING EXPENSES:	
Salaries	2,961,923.15
Employee Benefits	788,346.47
Purchased Professional Services	779,153.34
Repairs and Maintenance	126,913.51
Other Purchases Services	438,242.32
Supplies and Materials	459,040.32
Food Supplies	3,610,416.70
Miscellaneous Expenditures	6,951.33
Depreciation	<u>120,408.74</u>
Total Operating Expenses	<u>9,291,395.88</u>
Operating Loss	<u>(8,844,092.96)</u>
NONOPERATING REVENUE (EXPENSES):	
State Sources:	
State School Lunch Program	97,847.37
Federal Sources:	
Adult and Child Care Food Program	107,339.99
School Breakfast Program	2,913,747.30
National School Lunch Program	5,443,871.58
Snack Program	122,580.98
Food Distribution Program	471,122.81
Fresh Fruits and Vegetables Program	<u>121,617.58</u>
Total Nonoperating Revenues (Expenses)	<u>9,278,127.61</u>
Change in Net Position	<u>434,034.65</u>
Net Position - July 1	<u>2,257,251.99</u>
Net Position - June 30	<u><u>\$2,691,286.64</u></u>

CITY OF CAMDEN SCHOOL DISTRICT
PROPRIETARY FUNDS
 Business-Type Activities - Enterprise Funds
 Statement of Cash Flows
 For the Fiscal Year Ended June 30, 2015

	<u>Food Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from Customers	\$ 481,839.52
Payments to Employees	(2,961,923.15)
Payments for Employee Benefits	(788,346.47)
Payments to Suppliers	<u>(5,386,822.29)</u>
Net Cash Provided by (used for) Operating Activities	<u>(8,655,252.39)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
Transfers to Other Funds	(59,391.00)
State Sources	102,494.54
Federal Sources	<u>9,219,471.93</u>
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>9,262,575.47</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of Capital Assets	(378,376.00)
Loan Proceeds	315,460.00
Payment of Loans	<u>(483,426.31)</u>
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>(546,342.31)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	60,980.77
Cash and Cash Equivalents - July 1	<u>1,454,512.95</u>
Cash and Cash Equivalents - June 30	<u><u>\$ 1,515,493.72</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating Loss	\$ (8,844,092.96)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:	
Depreciation and Net Amortization	120,408.74
(Increase) Decrease in Accounts Receivable Other	37,961.28
(Increase) Decrease in Inventory	(60,155.99)
Increase (Decrease) in Accounts Payable	94,051.22
Increase (Decrease) in Unearned Revenue	<u>(3,424.68)</u>
Total Adjustments	<u>188,840.57</u>
Net Cash Provided by (used for) Operating Activities	<u><u>\$ (8,655,252.39)</u></u>

FIDUCIARY FUNDS

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
Combining Statement of Fiduciary Net Position
June 30, 2015

	Private-Purpose Trust Fund	Agency Funds		
	Unemployment Compensation Trust	Student Activity	Payroll	Total
ASSETS:				
Cash and Cash Equivalents	\$ 53,866.41	\$ 17,172.53	\$ 340,648.94	\$ 411,687.88
Intergovernmental Accounts Receivable:				
State	6,800.45			6,800.45
Intrafund Accounts Receivable			15,081.62	15,081.62
Interfund Accounts Receivable:				
Due General Fund	147,357.04	176.50	149,806.54	297,340.08
Due Food Service Fund		2,342.04		2,342.04
Total Assets	<u>208,023.90</u>	<u>\$ 19,691.07</u>	<u>\$ 505,537.10</u>	<u>733,252.07</u>
LIABILITIES:				
Accounts Payable	117,942.28			117,942.28
Intrafund Accounts Payable	15,081.62			15,081.62
Payroll Deductions and Withholdings			\$ 505,537.10	505,537.10
Payable to Student Groups		\$ 19,691.07		19,691.07
Total Liabilities	<u>133,023.90</u>	<u>\$ 19,691.07</u>	<u>\$ 505,537.10</u>	<u>658,252.07</u>
NET POSITION:				
Held in Trust for Unemployment Claims and Other Purposes (Deficit)	<u>75,000.00</u>			<u>75,000.00</u>
Total Net Position	<u>\$ 75,000.00</u>			<u>\$ 75,000.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2015

	<u>Unemployment Compensation Trust</u>
ADDITIONS:	
Employee Salary Deductions	\$ 221,860.07
Board Contributions	<u>1,647,357.04</u>
Total Additions	<u>1,869,217.11</u>
DEDUCTIONS:	
Unemployment Compensation Claims	<u>2,464,623.43</u>
Total Deductions	<u>2,464,623.43</u>
Change in Net Position	(595,406.32)
Net Position -- July 1	<u>670,406.32</u>
Net Position -- June 30	<u><u>\$ 75,000.00</u></u>

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
 Student Activity Agency Fund Schedule of Receipts and Disbursements
 For the Fiscal Year Ended June 30, 2015

	<u>Balance</u> <u>July 1, 2014</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2015</u>
SCHOOLS:				
All Schools	\$ 70,138.40	\$ 303,212.09	\$ 353,659.42	\$ 19,691.07
Due from General Fund	(176.50)			(176.50)
Due from Enterprise Fund	<u>(8,614.04)</u>	<u>6,272.00</u>	<u> </u>	<u>(2,342.04)</u>
Total All Schools	<u>\$ 61,347.86</u>	<u>\$ 309,484.09</u>	<u>\$ 353,659.42</u>	<u>\$ 17,172.53</u>

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
 Payroll Agency Fund Schedule of Receipts and Disbursements
 For the Fiscal Year Ended June 30, 2015

	<u>Balance</u> <u>June 30, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2015</u>
ASSETS:				
Cash and Cash Equivalents	\$ 759,583.86	\$ 145,480,291.82	\$ 145,899,226.74	\$ 340,648.94
Intrafund Accounts Receivable	29,744.06		14,662.44	15,081.62
Interfund Accounts Receivable: Due from General Fund	<u>23,321.49</u>	<u>126,485.05</u>		<u>149,806.54</u>
Total Assets	<u><u>\$ 2,967,196.81</u></u>	<u><u>\$ 145,606,776.87</u></u>	<u><u>\$ 145,913,889.18</u></u>	<u><u>\$ 505,537.10</u></u>
LIABILITIES:				
Payroll Deductions and Withholdings	\$ 812,649.41	\$ 68,895,995.70	\$ 69,203,108.01	\$ 505,537.10
Net Payroll		<u>76,710,781.17</u>	<u>76,710,781.17</u>	
Total Liabilities	<u><u>\$ 2,967,196.81</u></u>	<u><u>\$ 145,606,776.87</u></u>	<u><u>\$ 145,913,889.18</u></u>	<u><u>\$ 505,537.10</u></u>

LONG-TERM DEBT

CITY OF CAMDEN SCHOOL DISTRICT
Statement of Obligations Under Capital Lease
For the Fiscal Year Ended June 30, 2015

<u>Purpose</u>	<u>Date of Lease</u>	<u>Interest Rate</u>	<u>Amount of Original Issue</u>	<u>Amount Outstanding June 30, 2014</u>	<u>Issued Current Year</u>	<u>Retired Current Year</u>	<u>Amount Outstanding June 30, 2015</u>
Security and Technology Equipment	6/9/2014	0.98%	\$ 1,734,549.00	\$ 1,734,549.00	\$ -	\$ 580,960.05	\$ 1,153,588.95
				<u>\$ 1,734,549.00</u>	<u>\$ -</u>	<u>\$ 580,960.05</u>	<u>\$ 1,153,588.95</u>

STATISTICAL SECTION

Financial Trends Information

Financial trends information is intended to assist the user in understanding and assessing how the School District's financial position has changed over time. Please refer to the following exhibits for a historical view of the School District's financial performance.

CITY OF CAMDEN SCHOOL DISTRICT
 Net Position by Component
 Last Ten Fiscal Years (Accrual Basis of Accounting)

	Fiscal Year Ended June 30,									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Governmental Activities:										
Net Investment in Capital Assets	\$ 324,367,195.46	\$ 319,485,144.11	\$ 328,394,227.92	\$ 330,017,086.58	\$ 326,035,089.13	\$ 310,351,353.97	\$ 277,064,697.82	\$ 218,651,428.10	\$ 189,903,576.03	\$ 139,687,397.76
Restricted	13,786,415.81	22,109,359.32	44,878,103.19	37,215,009.04	32,425,222.23	61,457,897.51	74,825,308.06	74,633,240.08	78,895,167.06	127,427,887.12
Unrestricted (Deficit)	<u>(103,657,345.52)</u>	<u>(9,666,537.95)</u>	<u>(8,008,045.49)</u>	<u>9,747,680.07</u>	<u>(2,654,917.48)</u>	<u>(26,856,008.24)</u>	<u>(23,411,891.47)</u>	<u>(4,142,877.63)</u>	<u>(17,546,009.94)</u>	<u>(12,169,117.69)</u>
Total Governmental Activities Net Position	<u>\$ 234,496,265.75</u>	<u>\$ 331,927,965.48</u>	<u>\$ 365,264,285.62</u>	<u>\$ 376,979,775.69</u>	<u>\$ 355,805,393.88</u>	<u>\$ 344,953,243.24</u>	<u>\$ 328,478,114.41</u>	<u>\$ 289,141,790.55</u>	<u>\$ 251,252,733.15</u>	<u>\$ 254,946,167.19</u>
Business-type Activities:										
Net Investment in Capital Assets	\$ 981,980.99	\$ 556,047.42	\$ 472,436.32	\$ 359,010.66	\$ 610,747.67	\$ 885,491.49	\$ 831,570.22	\$ 10,246.03	\$ 14,846.03	\$ 12,101.40
Unrestricted	<u>1,709,305.65</u>	<u>1,701,204.57</u>	<u>1,852,002.76</u>	<u>2,042,957.81</u>	<u>1,694,315.72</u>	<u>966,422.59</u>	<u>715,509.22</u>			
Total Business-type Activities Net Position	<u>\$ 2,691,286.64</u>	<u>\$ 2,257,251.99</u>	<u>\$ 2,324,439.08</u>	<u>\$ 2,401,968.47</u>	<u>\$ 2,305,063.39</u>	<u>\$ 1,851,914.08</u>	<u>\$ 1,547,079.44</u>	<u>\$ 10,246.03</u>	<u>\$ 14,846.03</u>	<u>\$ 12,101.40</u>
District-wide:										
Net Investment in Capital Assets	\$ 325,349,176.45	\$ 320,041,191.53	\$ 328,866,664.24	\$ 330,376,097.24	\$ 326,645,836.80	\$ 311,236,845.46	\$ 277,896,268.04	\$ 218,661,674.13	\$ 189,918,422.06	\$ 139,699,499.16
Restricted	13,786,415.81	22,109,359.32	44,878,103.19	37,215,009.04	32,425,222.23	61,457,897.51	74,825,308.06	74,633,240.08	78,895,167.06	127,427,887.12
Unrestricted (Deficit)	<u>(101,948,039.87)</u>	<u>(7,965,333.38)</u>	<u>(6,156,042.73)</u>	<u>11,790,637.88</u>	<u>(960,601.76)</u>	<u>(25,889,585.65)</u>	<u>(22,696,382.25)</u>	<u>(4,142,877.63)</u>	<u>(17,546,009.94)</u>	<u>(12,169,117.69)</u>
Total District-wide Net Position	<u>\$ 237,187,552.39</u>	<u>\$ 334,185,217.47</u>	<u>\$ 367,588,724.70</u>	<u>\$ 379,381,744.16</u>	<u>\$ 358,110,457.27</u>	<u>\$ 346,805,157.32</u>	<u>\$ 330,025,193.85</u>	<u>\$ 289,152,036.58</u>	<u>\$ 251,267,579.18</u>	<u>\$ 254,958,268.59</u>

For the fiscal year ended June 30, 2015, the School District adopted GASBS No's. 68 and 71, which required the School District to record its proportionate share of the net pension liability and related deferred outflows and inflows of resources in the government-wide financial statements. Balances prior to June 30, 2015 are shown as originally reported and have not been restated for this adoption.

Source: CAFR Exhibit A-1

CITY OF CAMDEN SCHOOL DISTRICT
 Changes in Net Position
 Last Ten Fiscal Years (Accrual Basis of Accounting)

	Fiscal Year Ended June 30,									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Expenses:										
Governmental Activities:										
Instruction:										
Regular	\$ 68,302,236.61	\$ 85,282,104.83	\$ 80,227,319.46	\$ 81,263,555.50	\$ 76,040,225.50	\$ 111,587,675.55	\$ 104,449,430.38	\$ 76,783,471.47	\$ 83,300,623.85	\$ 86,023,790.03
Special Education	20,092,806.63	21,416,263.85	23,414,542.50	23,255,592.39	22,848,507.37	34,735,521.47	33,691,638.15	22,467,617.06	22,879,675.66	22,534,298.05
Other Special Instruction	5,174,069.26	5,885,696.59	5,646,324.35	5,905,741.21	5,345,782.71	8,558,223.15	8,448,180.09	5,489,565.77	4,494,657.90	5,122,204.48
Vocational									20,062.94	
Other Instruction	4,978,994.98	8,125,313.68	6,563,432.32	6,818,723.45	1,672,367.59	1,979,858.15	1,247,472.28	830,365.06	589,885.54	1,132,045.95
Community Services Programs/Operations	440,934.33	353,502.26	551,708.93	315,116.79	271,055.41	264,106.20	161,578.20	136,760.24	126,981.77	143,241.90
Support Services:										
Tuition	18,559,119.33	16,755,428.87	16,788,230.86	15,922,738.13	17,356,615.33	18,182,893.72	18,314,528.12	19,510,954.62	17,118,902.32	15,521,607.66
Student and Instruction Related Services	51,824,447.15	53,403,538.29	55,466,920.87	54,048,697.03	49,723,830.17	73,479,494.80	73,562,775.12	51,263,416.93	48,186,244.12	47,790,333.61
School Administrative Services	6,943,806.78	10,541,627.94	8,219,882.38	7,904,713.67	8,800,007.90	13,001,537.22	13,821,147.51	10,444,032.18	11,832,842.14	11,034,781.17
General and Business Administrative Services	11,688,329.46	13,570,747.00	10,853,498.20	10,776,180.15	10,209,060.03	13,096,682.46	13,427,848.33	11,607,782.28	12,666,057.45	17,174,412.05
Plant Operations and Maintenance	28,757,780.04	32,205,541.72	29,663,843.35	29,509,796.18	28,652,156.67	35,224,922.19	34,828,802.86	26,965,250.21	26,871,517.74	24,363,511.44
Pupil Transportation	11,659,844.30	10,191,420.83	8,231,240.61	8,199,881.24	8,057,559.33	13,615,773.06	13,929,758.35	12,213,592.77	10,805,000.73	10,395,830.64
Unallocated Benefits	95,818,071.83	71,639,269.77	73,547,507.28	65,935,665.40	60,697,307.16			68,972,951.06	69,363,264.55	48,716,604.17
Special Schools	27,712.40	31,389.81	38,835.76	34,149.84	41,472.72	133,434.32	754,694.89	2,350,501.75	1,816,852.33	2,734,185.45
Transfer to Charter Schools	65,204,824.81	54,902,533.00	48,934,036.00	37,393,059.00	34,722,650.52	33,617,613.01	30,898,812.95	23,048,087.99	21,060,855.00	17,028,495.12
Interest on Long-term Debt	8,140.96	1,066.22	-	-	10,542.58	22,189.01	34,427.64	68,840.04	120,175.34	193,996.65
Unallocated Depreciation	8,179,633.61	9,743,468.54	8,670,990.96	8,396,054.19	8,427,296.11			6,347,301.08	3,979,997.40	7,939,050.53
Total Governmental Activities Expenses	397,660,752.48	394,048,913.20	376,818,313.83	355,679,664.17	332,876,437.10	357,499,924.31	347,571,094.87	338,500,490.51	335,233,596.78	317,848,388.90
Business-type Activities:										
Food Service	9,291,395.88	8,975,944.36	7,758,196.11	7,079,942.83	7,869,311.19	8,030,512.03	7,840,483.32	7,936,505.29	9,444,344.66	10,314,179.75
Food Service - Dinner Program		132,164.30								
Total Business-type Activities Expense	9,291,395.88	9,108,108.66	7,758,196.11	7,079,942.83	7,869,311.19	8,030,512.03	7,840,483.32	7,936,505.29	9,444,344.66	10,314,179.75
Total District Expenses	\$ 406,952,148.36	\$ 403,157,021.86	\$ 384,576,509.94	\$ 362,759,607.00	\$ 340,745,748.29	\$ 365,530,436.34	\$ 355,411,578.19	\$ 346,436,995.80	\$ 344,677,941.44	\$ 328,162,568.65
Program Revenues:										
Governmental Activities:										
Charges for Services	\$ 163,760.17	\$ 440,329.64	\$ 315,919.05	\$ 276,896.55	\$ 206,759.04	\$ 431,006.83	\$ 302,193.17	\$ 41,523.98	\$ 20,078.26	\$ 21,365.82
Operating Grants and Contributions	94,850,679.16	70,260,755.82	72,506,793.87	66,789,334.12	57,733,921.03	77,348,377.64	84,646,508.30	61,171,773.58	61,362,241.91	53,246,567.76
Capital Grants and Contributions	569,208.75	884,676.34	482,626.36	3,365,744.12	608,630.72			132,064.59	26,020.77	183,063.13
Total Governmental Activities Program Revenues	95,583,648.08	71,585,761.80	73,305,339.28	70,431,974.79	58,549,310.79	77,779,384.47	84,948,701.47	61,345,362.15	61,408,340.94	53,450,996.71
Business-type activities:										
Charges for services										
Food service	447,302.92	680,056.88	640,148.73	550,501.53	291,769.63	167,417.69	40,316.02	125,689.70	284,984.35	554,667.06
Operating Grants and Contributions	9,278,127.61	8,381,238.40	7,044,633.42	6,477,707.05	6,480,605.71	5,979,156.98	4,752,995.67	4,459,695.56	4,473,326.25	4,917,757.63
Capital Grants and Contributions						168,100.00	971,288.79			
Total Business-type Activities Program Revenues	9,725,430.53	9,061,295.28	7,684,782.15	7,028,208.58	6,772,375.34	6,314,674.67	5,764,600.48	4,585,385.26	4,758,310.60	5,472,424.69
Total District Program Revenues	\$ 105,309,078.61	\$ 80,647,057.08	\$ 80,990,121.43	\$ 77,460,183.37	\$ 65,321,686.13	\$ 84,094,059.14	\$ 90,713,301.95	\$ 65,930,747.41	\$ 66,166,651.54	\$ 58,923,421.40
Net (Expense)/Revenue:										
Governmental Activities										
	\$ (302,077,104.40)	\$ (322,463,151.40)	\$ (303,512,974.55)	\$ (285,247,689.38)	\$ (274,327,126.31)	\$ (279,720,539.84)	\$ (262,622,393.40)	\$ (277,155,128.36)	\$ (273,825,255.84)	\$ (264,397,392.19)
Business-type Activities										
	434,034.65	(46,813.38)	(73,413.96)	(51,734.25)	(1,096,935.85)	(1,715,837.36)	(2,075,882.84)	(3,351,120.03)	(4,686,034.06)	(4,841,755.06)
Total District-wide Net Expense	\$ (301,643,069.75)	\$ (322,509,964.78)	\$ (303,586,388.51)	\$ (285,299,423.63)	\$ (275,424,062.16)	\$ (281,436,377.20)	\$ (264,698,276.24)	\$ (280,506,248.39)	\$ (278,511,289.90)	\$ (269,239,147.25)

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
Changes in Net Position
Last Ten Fiscal Years (Accrual Basis of Accounting)

	Fiscal Year Ended June 30,									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Revenues and Other Changes in Net Position:										
Governmental Activities:										
Property Taxes Levied for General Purposes, Net	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00
Taxes Levied for Debt Service					58,781.00	30,680.00	89,984.00	125,891.00	196,109.00	219,095.00
Unrestricted Grants and Contributions	287,163,070.97	279,936,991.38	280,763,683.85	293,013,280.19	273,268,434.61	288,919,301.66	296,224,112.31	288,863,872.47	243,151,048.48	305,843,670.70
Restricted Grants and Contributions	5,678,768.50	8,113,162.14	5,517,805.90	6,013,368.40	6,954,195.08	237,754.49	630,376.07	19,399,828.48	17,430,083.67	19,955,336.67
Investment Earnings	4,783.52	4,783.52	15,360.58	4,717.75	773,352.58	118,757.18	464,810.93	773,352.58	1,030,587.52	1,014,301.95
Unrestricted Miscellaneous Income	2,276,715.68	2,367,323.94	1,523,817.76	3,199,881.49	4,584,632.66	1,595,189.45	700,424.95	1,772,784.11	1,092,466.24	1,590,937.44
Restricted Miscellaneous Income			684,750.00							
Audit Recovery - Federal Programs	(703,621.00)			(206,473.00)	(273,360.89)					
Cancellation of Accounts Receivable		(2,081,123.92)	(299,656.39)	(1,615,996.88)	(5,915,698.21)				(11,026.76)	
Interfund Adjustments		(68,215.69)	838,253.32	363,660.88	(278,403.72)					1,998,847.85
Capital Outlay Adjustment		138,273.46	150,128.72	(426,009.29)	(528,950.18)	(509,562.14)			(39,378.74)	1,908,624.66
Prior Year Claims									(29,294.58)	(26,334.00)
Refund of Prior Year Expenditures									1,305,553.09	
Cancellation of Prior Year Payables						191,385.82		1,981.25	15,000.00	
Gain/(Loss) on Disposal of Capital Assets		(6,733,372.57)	707,631.97					(7,773.30)	(409,326.47)	(24,816.99)
Transfers			(5,553,300.23)	(973,367.35)	(912,714.98)	(1,836,846.69)	(3,600,000.00)	(3,334,759.83)	(4,708,416.36)	(4,847,839.35)
Total Governmental Activities	301,868,726.67	289,126,831.26	291,797,484.48	306,822,071.19	285,179,276.95	296,195,668.77	301,958,717.26	315,044,185.76	266,472,414.09	335,080,832.93
Business-type Activities:										
Investment Earnings					903.27	1,211.10	12,716.25	11,760.20	15,341.10	6,175.86
Miscellaneous Income			6,359.40		13,636.21					
Repayment of Questioned Costs									(34,978.77)	
Disposal of Assets		(1,113.33)			(44,720.00)					
Cancellation of Accounts Receivable		(19,260.38)			(13,350.09)					
Cancellation of Prior Year Payables					680,900.79	182,614.21				
Transfers			(10,474.83)	(20,027.46)	912,714.98	1,836,846.69	3,600,000.00	3,334,759.83	4,708,416.36	4,847,839.35
Total Business-type Activities	-	(20,373.71)	(4,115.43)	(20,027.46)	1,550,085.16	2,020,672.00	3,612,716.25	3,346,520.03	4,688,778.69	4,854,015.21
Total District-wide	\$ 301,868,726.67	\$ 289,106,457.55	\$ 291,793,369.05	\$ 306,802,043.73	\$ 286,729,362.11	\$ 298,216,340.77	\$ 305,571,433.51	\$ 318,390,705.79	\$ 271,161,192.78	\$ 339,934,848.14
Change in Net Position:										
Governmental Activities	\$ (208,377.73)	\$ (33,336,320.14)	\$ (11,715,490.07)	\$ 21,574,381.81	\$ 10,852,150.64	\$ 16,475,128.93	\$ 39,336,323.86	\$ 37,889,057.40	\$ (7,352,841.75)	\$ 70,683,440.74
Business-type Activities	434,034.65	(67,187.09)	(77,529.39)	(71,761.71)	453,149.31	304,834.64	1,536,833.41	(4,600.00)	2,744.63	12,260.15
Total District	\$ 225,656.92	\$ (33,403,507.23)	\$ (11,793,019.46)	\$ 21,502,620.10	\$ 11,305,299.95	\$ 16,779,963.57	\$ 40,873,157.27	\$ 37,884,457.40	\$ (7,350,097.12)	\$ 70,695,700.89

For the fiscal year ended June 30, 2015, the School District adopted GASBS No's 68 and 71, which required the School District to record its proportionate share of the net pension liability and related deferred outflows and inflows of resources in the government-wide financial statements. Balances prior to June 30, 2015 are shown as originally reported and have not been restated for this adoption.

Source: CAFR Exhibit A-2

CITY OF CAMDEN SCHOOL DISTRICT
Fund Balances, Governmental Funds
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	Fiscal Year Ended June 30,									
	2015	2014	2013	2012	2011 (1)	2010	2009	2008	2007	2006
General Fund:										
Reserved						\$ 25,471,692.63	\$ 18,494,882.35	\$ 9,280.27	\$ 155,337.01	\$ 2,046,612.14
Unreserved						(21,608,276.29)	(14,138,893.37)	4,929,894.19	(8,442,195.61)	(5,071,660.15)
Restricted	\$ 9,221,577.00	\$ 11,446,262.00	\$ 32,368,997.62	\$ 24,549,398.71	\$ 14,404,315.24					
Assigned	1,739,609.20	1,329,519.17	4,580,727.10	10,487,567.89	7,226,916.81					
Unassigned	(2,106,604.54)	(3,948,035.40)	(4,461,861.59)	6,312,093.09	(1,713,355.29)					
Total General Fund	\$ 8,854,581.66	\$ 8,827,745.77	\$ 32,487,863.13	\$ 41,349,059.69	\$ 19,917,876.76	\$ 3,863,416.34	\$ 4,355,988.98	\$ 4,939,174.46	\$ (8,286,858.60)	\$ (3,025,048.01)
All Other Governmental Funds:										
Reserved										
Unreserved, Reported in:										
Special Revenue Fund						\$ (2,440,625.60)	\$ (2,136,807.60)	\$ (1,037,738.00)	\$ (1,037,738.00)	\$ (1,037,738.00)
Capital Projects Fund						40,513,671.85	56,350,425.37	74,633,238.47	78,895,165.54	127,427,885.72
Debt Service Fund						0.68	0.34		0.08	13,897.70
Assigned			\$ 1,335,889.00							
Restricted, Reported in:										
Capital Projects Fund	\$ 4,564,838.81	\$ 10,663,097.32	11,173,216.57	\$ 13,984,564.42	\$ 18,020,906.99					
Unassigned, Reported in:										
Special Revenue Fund	(2,907,938.00)	(2,802,638.00)	(2,756,800.00)	(2,553,394.00)	(2,427,880.00)					
Total All Other Governmental Funds	\$ 1,656,900.81	\$ 7,860,459.32	\$ 9,752,305.57	\$ 11,431,170.42	\$ 15,593,026.99	\$ 38,073,046.93	\$ 54,213,618.11	\$ 73,595,500.47	\$ 77,857,427.62	\$ 126,404,045.42

(1) GASB Statement No. 54 was first effective for the fiscal year ending June 30, 2011. The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. See the Notes to Financial Statements.

Source: CAFR Exhibit B-1

CITY OF CAMDEN SCHOOL DISTRICT
 Changes in Fund Balances, Governmental Funds
 Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	Fiscal Year Ended June 30,									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Revenues:										
Tax Levy	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,507,790.00	\$ 7,479,689.00	\$ 7,538,993.00	\$ 7,574,900.00	\$ 7,645,118.00	\$ 7,668,104.00
Tuition Charges	163,760.17	440,329.64	315,919.05	276,896.55	206,759.04	431,006.83	302,193.17	41,523.98	20,078.26	21,365.82
Rents and Royalties	23,160.08	22,830.42								
Miscellaneous	2,264,163.00	2,363,687.77	2,258,869.37	3,272,321.51	5,400,071.30	1,752,451.82	1,211,235.09	2,594,256.19	2,137,191.21	2,626,881.17
State Sources	339,903,827.76	330,990,980.54	334,028,156.51	332,499,873.13	314,638,517.32	297,203,812.92	343,763,951.80	345,870,816.51	295,445,340.06	351,694,411.03
Federal Sources	21,076,077.74	28,190,194.41	25,207,812.44	36,614,131.43	23,884,578.06	69,263,115.67	29,245,737.59	23,648,603.11	26,509,917.32	27,512,585.45
Total Revenue	370,879,997.75	369,457,031.78	369,259,766.37	380,112,231.62	351,637,715.72	376,130,076.24	382,062,110.65	379,730,099.79	331,757,644.85	389,523,347.47
Expenditures:										
Instruction										
Regular Instruction	67,552,460.27	84,481,687.84	80,227,319.46	81,263,555.50	76,040,225.50	84,624,266.10	79,972,409.24	76,783,471.47	83,300,623.85	86,023,790.03
Special Education Instruction	20,092,806.63	21,416,263.85	23,414,542.50	23,255,592.39	22,848,507.37	23,871,805.00	23,540,112.08	22,467,617.06	22,879,675.66	22,534,298.05
Other Special Instruction	5,174,069.26	5,885,696.59	5,646,324.35	5,905,741.21	5,345,782.71	5,881,741.28	5,905,648.15	5,489,565.77	4,494,657.90	5,122,204.48
Vocational Education									20,062.94	
Other Instruction	4,978,994.98	8,125,313.68	6,563,432.32	6,818,723.45	1,672,367.59	1,345,515.83	921,921.01	830,365.06	589,885.54	1,132,045.95
Community Services Programs/Operations	440,934.33	353,502.26	551,708.93	315,116.79	271,055.41	264,106.20	161,578.20	136,760.24	126,981.77	143,241.90
Support Services:										
Tuition	18,559,119.33	16,755,428.87	16,788,230.86	15,922,738.13	17,356,615.33	18,182,893.72	18,314,528.12	19,510,954.62	17,118,902.32	15,521,607.66
Student & Instruction Related Services	51,824,447.15	53,403,538.29	55,466,920.87	54,048,697.03	49,723,830.17	59,575,992.14	60,657,818.48	51,263,416.93	48,186,244.12	47,790,333.61
School Administrative Services	6,943,806.78	10,541,627.94	8,219,882.38	7,904,713.67	8,800,007.90	9,028,349.28	9,728,944.00	10,444,032.18	11,832,842.14	11,034,781.17
Other Administrative Services	10,410,926.19	12,553,742.06	10,853,498.20	10,776,180.15	10,209,060.03	10,164,594.13	10,662,154.88	11,607,782.28	12,666,057.45	17,670,664.91
Plant Operations and Maintenance	28,692,339.31	32,144,471.50	29,663,843.35	29,509,796.18	28,652,156.67	28,687,775.02	28,802,237.28	26,965,250.21	26,871,517.74	24,363,511.44
Pupil Transportation	11,554,779.12	10,096,453.01	8,231,240.61	8,199,881.24	8,057,559.33	12,423,474.93	12,782,696.12	12,213,592.77	10,805,000.73	10,395,830.64
Unallocated Employee Benefits	69,636,508.33	72,765,063.27	73,994,937.28	65,858,723.40	62,291,282.16	61,756,549.78	58,248,785.23	69,137,132.16	69,241,777.05	59,961,626.67
Special Schools	27,712.40	31,389.81	38,835.76	34,149.84	41,472.72	91,705.73	526,273.63	2,350,501.75	1,816,852.33	2,734,185.45
Charter Schools	65,204,824.81	54,902,533.00	48,934,036.00	37,393,059.00	34,722,650.52	33,617,613.01	30,898,812.95	23,048,087.99	21,060,855.00	17,028,495.12
Capital Outlay	14,678,410.43	11,137,492.81	12,451,303.81	13,777,428.28	24,422,023.03	41,358,216.38	56,590,091.46	34,186,931.71	49,461,539.47	28,552,721.76
Debt Service:										
Principal	580,960.05				217,000.00	220,000.00	668,757.02	915,994.74	1,523,933.70	1,522,290.66
Interest and Other Charges					11,501.00	23,160.66	44,410.64	81,758.36	140,478.92	214,143.69
Total Expenditures	376,353,099.37	394,594,204.78	381,046,056.68	360,984,096.26	350,683,097.44	391,117,759.19	398,427,178.49	367,433,215.30	382,137,888.63	351,745,773.19
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,473,101.62)	(25,137,173.00)	(11,786,290.31)	19,128,135.36	954,618.28	(14,987,682.95)	(16,365,067.84)	12,296,884.49	(50,380,243.78)	37,777,574.28
Other Financing Sources (Uses):										
Capital Leases (Non-budgeted) Lease Proceeds		1,734,549.00								
Additional Prior Year Claims									(29,294.58)	(26,334.00)
Audit Recovery - Federal Programs	(703,621.00)		(299,656.39)	363,660.88	(273,360.89)					
Cancellation of Grants Receivable		(2,081,123.92)			(5,915,698.21)				(11,026.76)	
Interfund Adjustments		(68,215.69)	838,253.32	(1,615,996.88)	(278,403.72)					1,998,847.85
Refund of Prior Year Expenditures									1,305,553.09	
Cancellation of Prior Year Orders			707,631.97	(206,473.00)		191,385.82		1,981.25	15,000.00	
Transfers Out				(400,000.00)	(912,714.98)	(1,836,846.69)	(3,600,000.00)	(3,334,759.83)	(4,708,416.36)	(4,847,839.35)
Total Other Financing Sources (Uses)	(703,621.00)	(414,790.61)	1,246,228.90	(1,858,809.00)	(7,380,177.80)	(1,645,460.87)	(3,600,000.00)	(3,332,778.58)	(3,428,184.61)	(2,875,325.50)
Net Change in Fund Balances	\$ (6,176,722.62)	\$ (25,551,963.61)	\$ (10,540,061.41)	\$ 17,269,326.36	\$ (6,425,559.52)	\$ (16,633,143.82)	\$ (19,965,067.84)	\$ 8,964,105.91	\$ (53,808,428.39)	\$ 34,902,248.78
Debt Service as a Percentage of Noncapital Expenditures	0.16%	-	-	-	0.07%	0.07%	0.21%	0.30%	0.50%	0.54%

Source: CAFR Exhibit B-2

CITY OF CAMDEN SCHOOL DISTRICT
 General Fund - Other Local Revenue by Source
 Last Ten Fiscal Years (Modified Accrual Basis of Accounting)
Unaudited

	Fiscal Year Ended June 30,									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Rentals	\$ 23,160.08	\$ 22,830.42	\$ 23,180.35	\$ 197,263.12	\$ 118,721.74	\$ 205,003.42	\$ 25,194.00	\$ 65,600.05	\$ 29,808.73	\$ 32,816.95
Refunds of Prior Year Expenses	472,048.42	909,443.14	132,099.35	284,016.33	373,614.81	224,327.20	508,231.57	1,378,460.45	483,623.95	972,464.74
Interest on Investments	229.90	4,783.52	15,360.58	4,717.75	30,874.48	118,757.18	464,810.93	773,352.58	1,030,587.82	1,014,301.95
Insurance Reimbursements			54,286.68							
Miscellaneous	<u>1,786,060.80</u>	<u>1,435,050.38</u>	<u>1,314,251.38</u>	<u>2,718,602.04</u>	<u>4,834,774.21</u>	<u>1,165,858.83</u>	<u>166,999.38</u>	<u>328,723.61</u>	<u>579,033.26</u>	<u>585,655.75</u>
Total Miscellaneous Revenues	<u>\$ 2,281,499.20</u>	<u>\$ 2,372,107.46</u>	<u>\$ 1,539,178.34</u>	<u>\$ 3,204,599.24</u>	<u>\$ 5,357,985.24</u>	<u>\$ 1,713,946.63</u>	<u>\$ 1,165,235.88</u>	<u>\$ 2,546,136.69</u>	<u>\$ 2,123,053.76</u>	<u>\$ 2,605,239.39</u>

Source: District Records

Revenue Capacity Information

Revenue capacity information is intended to assist users in understanding and assessing the factors affecting the School District's ability to generate revenues. Please refer to the following exhibits for a historical view of these factors and how they relate to the School District's ability to generate revenues.

CITY OF CAMDEN SCHOOL DISTRICT
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years
Unaudited

Year Ended Dec.	Vacant Land	Residential	Farm	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities (1)	Net Valuation Taxable	Taxable Value of Partial Exemptions and Abatements	Real Property Exempt from Taxation	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate (2)
2015	\$ 63,724,750.00	\$ 1,065,892,626.00	-	\$ 313,489,823.00	\$ 154,249,600.00	\$ 79,486,400.00	\$ 1,676,843,199.00	\$ 27,992,609.00	\$ 1,704,835,808.00	\$ 6,462,500.00	\$ 2,088,418,000.00	\$ 1,564,829,928.00	\$ 0.426
2014	63,329,738.00	1,068,898,602.00	-	317,864,723.00	154,133,900.00	84,459,500.00	1,688,686,463.00	28,667,157.00	1,717,353,620.00	8,585,494.00	2,088,658,100.00	1,576,358,902.00	0.423
2013	61,164,838.00	1,072,579,476.00	-	323,919,823.00	156,304,200.00	87,188,300.00	1,701,156,637.00	27,655,511.00	1,728,812,148.00	4,949,827.00	2,102,264,300.00	1,573,037,630.00	0.420
2012	58,816,800.00	1,079,662,243.00	-	344,689,523.00	156,730,800.00	89,228,600.00	1,729,127,966.00	36,451,035.00	1,765,579,001.00	4,315,160.00	1,856,293,200.00	1,681,516,172.00	0.411
2011 (3)	56,143,200.00	1,082,828,980.00	-	360,111,600.00	129,391,300.00	95,598,900.00	1,724,073,980.00	26,119,210.00	1,750,193,190.00	4,695,720.00	1,888,788,600.00	1,503,095,120.00	0.414
2010	20,623,830.00	538,638,980.00	-	130,504,893.00	69,406,350.00	30,779,354.00	789,953,407.00	24,181,649.00	814,135,056.00	4,747,280.00	1,088,958,942.00	1,124,088,927.00	0.897
2009	20,062,580.00	536,546,460.00	-	131,673,193.00	69,079,250.00	30,594,854.00	787,956,337.00	20,580,275.00	808,536,612.00	4,621,400.00	1,041,928,692.00	1,169,874,816.00	0.895
2008	20,000,480.00	533,543,360.00	-	129,926,193.00	60,830,900.00	30,617,754.00	774,918,687.00	24,753,986.00	799,672,673.00	3,288,200.00	1,038,236,401.00	1,319,738,423.00	0.909
2007	19,062,180.00	527,807,860.00	-	132,268,913.00	57,999,750.00	31,453,554.00	768,592,257.00	25,435,312.00	794,027,569.00	2,882,000.00	967,185,125.00	1,276,806,619.00	0.920
2006	18,073,002.00	525,526,260.00	-	132,070,861.00	58,900,600.00	34,957,894.00	769,528,617.00	27,370,064.00	796,898,681.00	2,527,000.00	916,167,647.00	1,166,062,898.00	0.924

(1) Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies

(2) Tax Rates are per \$100.00 of Assessed Valuation

(3) Revaluation

Source: Camden County Board of Taxation

CITY OF CAMDEN SCHOOL DISTRICT
 Direct and Overlapping Property Tax Rates
 Last Ten Fiscal Years
 (Rate per \$100 of Assessed Value)
Unaudited

Year Ended <u>Dec. 31</u>	<u>District Direct Rate</u>			<u>Overlapping Rates</u>		<u>Total Direct and Overlapping Tax Rate</u>
	<u>Basic Rate</u>	<u>General Obligation Debt Service</u>	<u>Total Direct School Tax Rate</u>	<u>City of Camden</u>	<u>Camden County</u>	
2015	\$ 0.426	-	\$ 0.426	\$ 1.472	\$ 0.856	\$ 2.754
2014	0.423	-	0.423	1.436	0.829	2.688
2013	0.420	-	0.420	1.414	0.832	2.667
2012	0.411	-	0.411	1.378	0.700	2.489
2011 (1)	0.414	-	0.414	1.359	0.709	2.482
2010	0.890	\$ 0.007	0.897	2.550	1.146	4.593
2009	0.892	0.004	0.895	2.552	1.256	4.703
2008	0.897	0.011	0.909	2.552	1.174	4.635
2007	0.904	0.016	0.920	2.552	1.125	4.597
2006	0.900	0.025	0.924	2.552	1.162	4.638

(1) Revaluation

Source: Municipal Tax Collector

CITY OF CAMDEN SCHOOL DISTRICT
Principal Property Tax Payers
Current Year and Nine Years Ago
Unaudited

<u>Taxpayer</u>	2015			2006		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Total District Net Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Total District Net Assessed Value</u>
Campbell Soup Company	\$ 42,378,000	1	2.49%	\$ 18,014,200	2	2.26%
Camden Center Urban Renewal LP	30,774,800	2	1.81%			
Verizon--New Jersey	27,992,609	3	1.64%	27,370,064	1	3.43%
Pollution Control	18,004,100	4	1.06%	11,802,500	3	1.48%
Camden 7 Realty, LLC	8,000,000	5	0.47%			
Cooper Plaza Realty, LLC	7,183,600	6	0.42%			
South Jersey Acquisition Co. LLC	6,865,200	7	0.40%	2,741,323	10	0.34%
Harris Camden Realty LLC	6,842,400	8	0.40%			
Reldon Enterprises	6,162,900	9	0.36%	3,490,000	7	0.44%
2600 ME Holdings, LLC	5,200,000	10	0.31%			
Camden Cogen				4,130,000	4	0.52%
New Jersey Bell				4,039,500	5	0.51%
2 Cooper Plaza				3,607,500	6	0.45%
HE Northgate Ltd. Partnership				2,900,880	8	0.36%
JMJ Realty, LLC				2,850,000	9	0.36%
Total	\$ 159,403,609		9.35%	\$ 80,945,967		10.16%

Source: Municipal Tax Assessor

CITY OF CAMDEN SCHOOL DISTRICT
Property Tax Levies and Collections
Last Ten Fiscal Years
Unaudited

<u>Fiscal Year Ended June 30,</u>	<u>School District Taxes Levied for the Fiscal Year</u>	<u>Collected within the Fiscal Year of the Levy (1)</u>		<u>Collections in Subsequent Years</u>
		<u>Amount</u>	<u>Percentage of Levy</u>	
2015	\$ 7,449,009.00	\$ 7,449,009.00	100.00%	-
2014	7,449,009.00	7,449,009.00	100.00%	-
2013	7,449,009.00	7,449,009.00	100.00%	-
2012	7,449,009.00	7,449,009.00	100.00%	-
2011	7,507,790.00	7,507,790.00	100.00%	-
2010	7,479,689.00	7,479,689.00	100.00%	-
2009	7,538,993.00	7,538,993.00	100.00%	-
2008	7,574,900.00	7,574,900.00	100.00%	-
2007	7,645,118.00	7,645,118.00	100.00%	-
2006	7,668,104.00	7,668,104.00	100.00%	-

(1) School taxes are collected by the Municipal Tax Collector. Under New Jersey State Statute, a municipality is required to remit to the school district the entire property tax balance, in the amount voted upon or certified prior to the end of the school year.

Source: District Records

Debt Capacity Information

Debt capacity information is intended to assist users in understanding and assessing the School District's debt burden and its ability to issue additional debt. Please refer to the following exhibits for a historical view of the School District's outstanding debt and its debt capacity.

CITY OF CAMDEN SCHOOL DISTRICT
 Ratios of Outstanding Debt by Type
 Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Governmental Activities		Total District	Percentage of Personal Income (2)	Per Capita (3)
	General Obligation Bonds (1)	Capital Leases			
2015		\$ 1,153,588.95	\$ 1,153,588.95	-	\$ 14.92
2014	-	1,734,549.00	1,734,549.00	-	22.59
2013	-	-	-	-	-
2012	-	-	-	-	-
2011	-	-	-	-	-
2010	\$ 217,000.00	-	217,000.00	0.01%	2.75
2009	437,000.00	-	437,000.00	0.01%	5.50
2008	1,105,757.02	-	1,105,757.02	0.03%	13.95
2007	2,021,751.76	-	2,021,751.76	0.06%	25.53
2006	3,545,685.46	-	3,545,685.46	0.12%	44.54

Sources:

- (1) District Records
- (2) Personal income has been estimated based upon the municipal population and per capita personal income data provided by the NJ Dept of Labor and Workforce Development
- (3) Per Capita calculation based upon population information provided by the NJ Dept of Labor and Workforce Development

CITY OF CAMDEN SCHOOL DISTRICT
 Ratios of Net General Bonded Debt Outstanding
 Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Net Assessed Valuation Taxable (2)	Per Capita (3)
	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding (1)		
2015	-	-	-	-	-
2014	-	-	-	-	-
2013	-	-	-	-	-
2012	-	-	-	-	-
2011	-	-	-	-	-
2010	\$ 217,000.00	-	\$ 217,000.00	0.03%	\$ 2.75
2009	437,000.00	-	437,000.00	0.05%	5.50
2008	1,105,757.02	-	1,105,757.02	0.14%	13.95
2007	2,021,751.76	-	2,021,751.76	0.25%	25.53
2006	3,545,685.46	-	3,545,685.46	0.44%	44.54

Sources:

- (1) District Records
- (2) Net Assessed Valuation provided by Abstract of Ratables, County Board of Taxation
- (3) Per Capita calculation based upon population information provided by the NJ Dept of Labor and Workforce Development

CITY OF CAMDEN SCHOOL DISTRICT
Direct and Overlapping Governmental Activities Debt
Unaudited

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Statutory Net Debt Outstanding</u>	<u>Net Debt Outstanding Allocated to City of Camden</u>	<u>Debt Authorized but not Issued</u>
Municipal Debt as of June 30, 2015: (1)					
City of Camden Water Utility	\$ 40,670,947.53	\$ 40,670,947.53			
City of Camden Sewer Utility	30,644,537.58	30,644,537.58			
City of Camden	24,047,335.23	268,175.68	\$ 23,779,159.55		
	<u>95,362,820.34</u>	<u>71,583,660.79</u>	<u>23,779,159.55</u>	<u>-</u>	<u>-</u>
Overlapping Debt Apportioned to the Municipality as of December 31, 2014:					
County of Camden: (2)					
General:					
Bonds	39,300,000.00	15,276,822.00 (3)	24,023,178.00	\$ 1,077,557.44 (5)	\$ 204,000.00
Loan Agreements	222,633,220.00		222,633,220.00	9,986,192.57 (5)	
Bonds Issued by Other Public Bodies Guaranteed by the County	675,337,694.00	675,337,694.00 (4)			
	<u>937,270,914.00</u>	<u>690,614,516.00</u>	<u>246,656,398.00</u>	<u>11,063,750.00</u>	<u>204,000.00</u>
	<u>\$ 1,032,633,734.34</u>	<u>\$ 762,198,176.79</u>	<u>\$ 270,435,557.55</u>	<u>\$ 11,063,750.00</u>	<u>\$ 204,000.00</u>

Sources:

- (1) City of Camden 2014 Audit Report
- (2) County's 2014 Audit Report
- (3) Includes Reserve for Payment of Bonds, Other Accounts Receivable and General Obligation Pension Refunding Bonds.
- (4) Deductible in accordance with N.J.S. 40:37A-80.
- (5) Such debt is allocated as a proportion of the Issuer's share of the total 2014 Net Valuation on which County taxes are apportioned, which is 4.49%.
The source for this computation was the 2014 Camden County Abstract of Ratables.

CITY OF CAMDEN SCHOOL DISTRICT
 Legal Debt Margin Information
 Last Ten Fiscal Years
Unaudited

Legal Debt Margin Calculation for Fiscal Year 2015

	Equalized Valuation Basis (1)
2014	\$ 1,547,691,745
2013	1,545,382,119
2012	1,645,065,137
	<u>\$ 4,738,139,001</u>
Average equalized valuation of taxable property	<u>\$ 1,579,379,667</u>
Debt limit (4% of average equalization value) (2)	\$ 63,175,187
Total Net Debt Applicable to Limit	<u>-</u>
Legal Debt Margin	<u>\$ 63,175,187</u>

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Debt limit	\$ 63,175,186.68	\$ 62,232,308.88	\$ 56,292,644.33	\$ 49,682,369.72	\$ 47,255,816.75	\$ 49,275,337.13	\$ 49,133,981.04	\$ 45,629,662.56	\$ 41,536,202.04	\$ 39,687,508.00
Total net debt applicable to limit (3)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>217,000.00</u>	<u>437,000.00</u>	<u>1,105,757.00</u>	<u>2,021,751.76</u>	<u>3,545,685.46</u>
Legal debt margin	<u>\$ 63,175,186.68</u>	<u>\$ 62,232,308.88</u>	<u>\$ 56,292,644.33</u>	<u>\$ 49,682,369.72</u>	<u>\$ 47,255,816.75</u>	<u>\$ 49,058,337.13</u>	<u>\$ 48,696,981.04</u>	<u>\$ 44,523,905.56</u>	<u>\$ 39,514,450.28</u>	<u>\$ 36,141,822.54</u>
Total net debt applicable to the limit as a percentage of debt limit	-	-	-	-	-	0.44%	0.89%	2.42%	4.87%	8.93%

Sources:

- (1) Equalized valuation bases were provided by the Annual Report of the State of New Jersey, Department of Treasury, Division of Taxation.
- (2) Limit set by NJSA 18A:24-19 for a K through 12 district.
- (3) District Records

Demographic and Economic Information

Demographic and economic information is intended (1) to assist users in understanding the socioeconomic environment within which the School District operates and (2) to provide information that facilitates comparisons of financial statement information over time and among school districts. Please refer to the following exhibits for a historical view of the demographic and economic statistics and factors prevalent in the location in which the School District operates.

CITY OF CAMDEN SCHOOL DISTRICT
Demographic and Economic Statistics
Last Ten Fiscal Years
Unaudited

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (2)</u>	<u>County of Camden Per Capita Personal Income (3)</u>	<u>Unemployment Rate (4)</u>
2014	77,332	Unavailable	Unavailable	12.7%
2013	76,783	\$ 3,497,004,952.00	\$ 45,544.00	16.0%
2012	77,271	3,482,063,073.00	45,063.00	18.5%
2011	77,567	3,430,710,843.00	44,229.00	19.6%
2010	77,423	3,269,573,290.00	42,230.00	18.6%
2009	78,790	3,312,016,440.00	42,036.00	17.8%
2008	79,519	3,344,251,064.00	42,056.00	11.8%
2007	79,263	3,233,771,874.00	40,798.00	9.6%
2006	79,201	3,118,460,174.00	39,374.00	10.7%
2005	79,611	2,958,503,982.00	37,162.00	10.1%

Sources:

- (1) Population information provided by the NJ Dept of Labor and Workforce Development
- (2) Personal income has been estimated based upon the municipal population and per capita personal income presented
- (3) Per Capita Personal Income data provided by the NJ Dept of Labor and Workforce Development
- (4) Unemployment data provided by the NJ Dept of Labor and Workforce Development

CITY OF CAMDEN SCHOOL DISTRICT
Principal Non-Governmental Employers
Current Year and Nine Years Ago
Unaudited

<u>Employer</u>	<u>2015</u>			<u>2006</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Municipal Employment (1)</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Municipal Employment (1)</u>
Cooper University Hospital	5,000	1				
Our Lady of Lourdes	2,200	2				
South Jersey Port Corporation	2,200	3				
Rowan University	1,400	4				
Campbell Soup Company	1,297	5		1,297	1	
L-3 Communications Corporation	1,018	7		1,018	2	
Rutgers University	800	10				
Virtua Health	400	13				
Mafco Worldwide Corporation				155	3	
HCSC Laundry				144	4	
Waste Management of Camden				117	5	
Georgia-Pacific Gypsum				113	6	
Abigail House for Nursing				111	7	
State Metal Industries				101	8	
Joseph Oat Corporation				90	9	
Adventure Aquarium				77	10	
	<u>14,315</u>		<u>-</u>	<u>831.00</u>		<u>-</u>

(1) Information Not Available

Source: City Officials

Operating Information

Operating information is intended to provide contextual information about the School District's operations and resources to assist readers in using financial statement information to understand and assess the School District's economic condition. Please refer to the following exhibits for a historical view of the factors and statistics pertinent to the School District's operations.

CITY OF CAMDEN SCHOOL DISTRICT
 Full-time Equivalent District Employees by Function/Program
 Last Ten Fiscal Years
Unaudited

<u>Function/Program</u>	Fiscal Year Ended June 30,									
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Teachers-General Fund	884.5	1,054.0	1,238.5	1,171.0	1,198.0	1,294.0	1,350.0	1,348.0	1,467.0	1,509.0
Teachers-Special Revenue	88.3	190.0	106.6	76.0	90.0	68.0	61.0	56.0	80.0	32.0
Classroom Aides-General Fund	199.0	191.0	235.0	230.0	218.0	223.0	323.4	330.3	190.0	328.0
Classroom Aides-Special Revenue	72.0	98.0	89.0	68.0	87.0	65.0	45.0	37.0	212.0	26.0
Attendance & Social Work	71.7	40.2	87.0	77.0	95.0	96.0	114.9	117.9	96.0	89.0
Health Services	30.0	33.0	46.0	43.0	42.0	47.0	48.0	48.0	62.0	58.0
Related Services	13.0	16.0	15.0	15.0	15.0	18.0	18.0	25.0	15.0	13.0
Extraordinary Services				1.0	1.0	9.0			13.0	13.0
Guidance-Professional	37.0	56.0	59.0	53.0	55.0	60.0	79.0	79.0	60.0	59.0
Guidance-Support	17.0	22.0	18.0	21.0	21.0	21.0	23.0	25.0	21.0	2.0
Child Study Team	59.0	55.0	55.0	58.0	54.0	53.0	63.0	60.0	20.0	39.0
Child Study Team-Support	3.0	7.0	21.0	11.0	21.0	23.0	27.0	26.0	33.0	13.0
Supervisors & Other Professionals	28.5	21.0	20.0	28.0	26.0	32.0	77.0	78.0	24.0	50.0
Improvement of Instruction-Support	2.0	6.0	11.1	9.0	12.0	13.0	7.5	7.5	19.0	16.0
Facilitators, Math & Literacy Coaches		49.0	36.9	39.0	36.0	51.0				
Media Services/Technology	20.3	38.0	58.0	51.0	54.0	69.0	66.5	67.0	56.0	58.0
Professional Development-Professionals		5.0	5.0	3.0	4.0	6.0	8.0	8.0	17.0	4.0
Professional Development-Support		1.0	3.0	1.0	1.0				2.0	
General District Administrators	21.0	32.0	15.0	6.0	12.0	14.0	17.0	19.0	24.0	23.0
Principals/Assistant Principals	30.4	43.0	58.2	57.0	53.0	57.0	76.6	75.5	66.0	63.0
School Administrators-Other Professionals										
School Administrators-Support	34.7	60.9	59.8	61.8	54.0	57.0	69.0	68.0	106.0	105.0
Central Services-Administrators	32.0	18.0	55.6	47.0	46.0	53.0	55.5	57.5	71.0	54.0
Admin Information Technology Services	6.7	14.7	24.0	21.0	22.0	21.0	22.0	21.0	23.0	23.0
Operations & Maintenance-Security Guards	104.2	104.2	126.0	118.0	122.0	125.0	129.0	133.0	52.0	122.0
Operations & Maintenance-Other	191.0	186.0	321.0	268.0	292.0	242.0	425.0	423.5	353.0	239.0
Transportation	2.0	3.0	9.0	6.0	5.0	90.0	73.8	73.8	74.0	76.0
Other Support-Administrators										1.0
Other Support-Professional									1.0	
Other Support-Support									3.0	1.0
Support & Other Prof Staff-Special Revenue	18.6	15.0	21.0	37.0	23.0	19.0	20.0	36.0	15.0	24.0
Support Staff-Special Revenue	6.6	7.0	7.2	17.2	10.3	46.0	29.0	13.0	17.0	16.0
Directors-Special Revenue	2.7	3.0	3.8	1.0	3.0	1.0	0.8	0.8		2.0
Other	12.4	15.0	19.0	15.0	45.0	120.0	26.1	39.3	319.0	5.0
Total	1,987.6	2,384.0	2,823.7	2,610.0	2,717.3	2,993.0	3,255.1	3,273.1	3,511.0	3,063.0

Source: School District

CITY OF CAMDEN SCHOOL DISTRICT
 Operating Statistics
 Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30.	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Certified Staff	Pupil/Teacher Ratio			Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	High School				
2015	11,213	\$ 361,093,728.89	\$ 32,203.13	-2.25%	1,111	1:10	1:12	1:9	11,258	10,166	-3.60%	90.3%
2014	11,639	383,456,711.97	32,945.85	6.48%	1,233	1:10	1:10	1:9	11,679	10,632	-2.59%	91.0%
2013	11,913	368,594,752.87	30,940.55	36.34%	1,354	1:9	1:11	1:9	11,990	10,946	-4.23%	91.2%
2012	15,300	347,206,667.98	22,693.25	6.54%	1,302	1:9	1:13	1:9	12,520	11,499	0.10%	91.8%
2011	15,306	326,032,573.41	21,300.97	-8.90%	1,747	1:9	1:11	1:9	12,507	10,863	-2.76%	86.5%
2010	14,948	349,516,382.15	23,382.15	2.20%	1,362	1:9	1:11	1:9	12,862	11,632	2.68%	90.4%
2009	14,910	341,123,919.37	22,878.87	6.16%	1,629	1:12	1:14	1:13	12,526	11,133	-3.40%	88.9%
2008	15,417	332,248,530.49	21,550.79	2.40%	1,850	1:15	1:19	1:21	12,967	11,612	-13.35%	89.6%
2007	15,728	331,011,936.54	21,046.03	5.07%	1,857	1:15	1:19	1:21	14,965	13,318	4.10%	89.0%
2006	16,049	321,456,617.08	20,029.70	15.45%	1,898	1:16	1:19	1:17	14,375	13,366	-3.52%	93.0%

Sources: District Records

CITY OF CAMDEN SCHOOL DISTRICT
 School Building Information
 Last Ten Fiscal Years
Unaudited

	Fiscal Year Ended June 30,									
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2006</u>
District Buildings:										
Bonsall (1913)										
Square Feet	108,769	108,769	108,769	108,679	108,679	108,679	108,679	108,679	108,679	108,679
Enrollment	382	429	455	617	515	554	591	597	657	690
Lanning Square (Formerly Broadway) (1886)										
Square Feet	135,735	135,735	135,735	25,680	25,680	25,680	25,680	25,680	25,680	25,680
Enrollment	-	-	-	351	318	325	257	530	472	482
Catto (1929)										
Square Feet	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650
Enrollment	-	-	-	-	-	-	-	-	70	82
New Catto (2008)										
Square Feet	89,313	89,313	89,313	88,250	88,250	88,250	88,250	88,250	-	-
Enrollment	569	553	574	573	504	458	520	443	-	-
Coopers Poynt (1966)										
Square Feet	105,762	105,762	105,762	105,762	105,762	105,762	105,762	105,762	105,762	105,762
Enrollment	428	444	470	516	526	570	555	578	562	621
Cramer (1913)										
Square Feet	87,700	87,700	87,700	87,300	87,300	87,300	87,300	87,300	87,300	87,300
Enrollment	475	529	517	531	527	563	526	568	756	694
RT Cream (1991)										
Square Feet	39,069	39,069	39,069	38,269	39,069	39,069	39,069	39,069	39,069	39,069
Enrollment	373	409	471	528	502	525	559	589	621	622
Davis (1925)										
Square Feet	95,905	95,905	95,905	93,905	95,505	95,505	95,505	95,505	95,505	95,505
Enrollment	491	546	488	502	472	498	524	566	845	865
Dudley (1904)										
Square Feet	-	-	-	33,053	33,053	33,053	33,053	33,053	33,053	33,053
Enrollment	-	-	-	-	-	-	-	-	303	310
Dudley (2009)										
Square Feet	73,732	73,732	73,732	88,280	88,280	88,280	-	-	-	-
Enrollment	612	575	572	570	584	523	-	-	-	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 School Building Information
 Last Ten Fiscal Years
Unaudited

	Fiscal Year Ended June 30,									
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2006</u>
District Buildings:										
Early Childhood Development Center (1978)										
Square Feet	66,568	66,568	66,568	66,588	66,588	66,588	66,588	65,100	65,100	65,100
Enrollment	440	466	494	490	490	378	179	156	177	190
Forest Hill (1969)										
Square Feet	59,087	59,087	59,087	58,087	58,087	58,087	58,087	58,087	58,087	58,087
Enrollment	322	318	308	307	299	300	385	350	463	452
McGraw (1953)										
Square Feet	32,545	32,545	32,545	33,345	33,345	33,345	33,345	33,345	33,345	33,345
Enrollment	298	337	326	288	306	316	332	336	371	367
R.C. Molina (1976)										
Square Feet	55,932	55,932	55,932	55,932	55,932	55,932	55,932	55,932	55,932	55,932
Enrollment	453	505	523	618	599	552	577	578	740	768
Parkside (1907)										
Square Feet	30,375	30,375	30,375	30,375	30,375	30,375	30,375	30,375	30,375	30,375
Enrollment	-	-	-	-	183	200	208	195	265	290
Powell (1926)										
Square Feet	-	-	-	20,157	20,157	20,157	20,157	20,157	20,157	20,157
Enrollment	-	-	-	-	-	202	211	186	230	217
Sharp (1921)										
Square Feet	49,100	49,100	49,100	49,100	49,100	49,100	49,100	49,100	49,100	49,100
Enrollment	365	382	370	407	394	378	345	358	386	374
Sumner (1926)										
Square Feet	71,560	71,560	71,560	71,560	71,560	71,560	71,560	71,560	71,560	71,560
Enrollment	455	442	437	396	387	446	342	459	463	499
Washington (1907)										
Square Feet	37,756	37,756	37,756	37,756	37,756	37,756	37,756	37,756	37,756	37,756
Enrollment	-	-	-	-	291	282	304	314	325	395
Whittier (1910)										
Square Feet	57,564	57,564	57,564	57,564	57,564	57,564	57,564	57,564	57,564	57,564
Enrollment	289	289	281	207	210	222	207	222	264	271

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 School Building Information
 Last Ten Fiscal Years
Unaudited

	Fiscal Year Ended June 30,									
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2006</u>
District Buildings:										
U.S. Wiggins (1967)										
Square Feet	75,732	75,732	75,732	75,732	75,732	75,732	75,732	75,732	75,732	75,732
Enrollment	580	585	593	424	427	445	423	450	486	535
HB Wilson (1919)										
Square Feet	-	-	-	36,110	36,110	36,110	36,110	36,110	36,110	36,110
Enrollment	-	-	-	-	-	258	258	263	326	361
HB Wilson (2009)										
Square Feet	73,732	73,732	73,732	83,729	83,729	-	-	-	-	-
Enrollment	617	686	686	562	520	-	-	-	-	-
Yorkship (1920)										
Square Feet	86,300	86,300	86,300	86,300	86,300	86,300	86,300	86,300	86,300	86,300
Enrollment	582	551	563	561	679	656	613	598	665	664
East Camden (1976)										
Square Feet	108,977	108,977	108,977	108,977	108,977	108,977	108,977	108,977	108,977	108,977
Enrollment	215	239	314	352	352	392	415	452	482	624
Hatch (1923)										
Square Feet	117,222	117,222	117,222	117,222	117,222	117,222	117,222	117,222	117,222	117,222
Enrollment	270	251	328	414	294	306	327	359	419	501
Morgan Village (1969)										
Square Feet	108,072	108,072	108,072	108,072	108,072	108,072	108,072	108,072	108,072	108,072
Enrollment	372	333	367	466	296	287	381	423	527	626
Pyne Poynt (1957)										
Square Feet	101,415	101,415	101,415	101,415	101,415	101,415	101,415	101,415	101,415	101,415
Enrollment	181	301	371	412	433	288	365	383	386	446
Veterans (1939)										
Square Feet	96,645	96,645	96,645	96,645	96,645	96,645	96,645	96,645	96,645	96,645
Enrollment	497	508	499	476	227	276	376	403	480	543
Camden High (1916)										
Square Feet	281,845	281,845	281,845	281,895	281,895	281,895	281,895	281,895	281,895	281,895
Enrollment	707	748	712	708	807	1,016	1,160	1,339	1,647	1,575

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 School Building Information
 Last Ten Fiscal Years
Unaudited

	Fiscal Year Ended June 30,									
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2006</u>
District Buildings:										
Woodrow Wilson High (1929)										
Square Feet	203,775	203,775	203,775	203,775	203,775	203,775	203,775	203,775	203,775	203,775
Enrollment	899	863	880	896	817	987	1,015	1,117	1,292	1,269
 Brimm Medical Arts (1996)										
Square Feet	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Enrollment	214	203	207	205	233	248	251	260	255	253
 Creative Arts (1926)										
Square Feet	15,720	15,720	15,720	15,720	15,720	15,720	15,720	15,720	15,720	15,720
Enrollment	-	-	-	-	152	158	151	153	160	175
 Met East (1884) (Previously Challenge Sq)										
Square Feet	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890
Enrollment	153	105	107	113	103	95	100	79	63	42
 Riggs Center										
Square Feet	57,400	57,400	57,400	57,400	57,400	57,400	57,400	57,400	57,400	57,400
Enrollment	-	-	-	-	-	-	23	206	214	226
 Administration Building (1915)										
Square Feet	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
 Maintenance Warehouse (1889)										
Square Feet (Approx)	18,000	18,000	18,000	22,890	22,890	22,890	22,890	22,890	22,890	22,890
 Environmental Center										
Square Feet	7,492	7,492	7,492	-	-	-	-	-	-	-

Number of Schools at June 30, 2015

Elementary = 18

Middle = 2

High = 5

Alternative Education = 2

Early Childhood = 1

Source: District Records

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Required Maintenance
 Last Ten Fiscal Years
 Unaudited

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES (11-000-261-XXX)										
Project # (s)	Fiscal Year Ended June 30,									
	2015	2014	2013	2012	2011	2010	2009	2008 (1)	2007 (1)	2006 (1)
School Facilities										
Early Childhood Development Center	N/A	\$ 158,390.42	\$ 365,980.00	\$ 160,365.00	\$ 110,314.00	\$ 110,314.00	\$ 94,208.00	\$ 81,053.00		
South Camden Alternative School	N/A						16,487.00	14,184.00		
Brimm Medical Arts High School	N/A	26,757.08	185,975.00	132,497.00	91,129.00	91,129.00	77,722.00	66,869.00		
Camden High	N/A	289,116.07	996,857.00	678,975.00	867,221.00	467,421.00	399,211.00	343,460.00		
Woodrow Wilson High	N/A	508,245.51	995,875.00	490,902.00	822,362.00	337,919.00	288,123.00	247,887.00		
East Camden Middle	N/A	265,904.32	305,287.00	262,530.00	180,950.00	180,950.00	154,267.00	132,724.00		
Pyne Poynt Family School	N/A	260,197.15	352,029.00	244,313.00	168,306.00	168,306.00	143,276.00	123,268.00		
Veterans Memorial School	N/A	184,454.54	258,896.00	232,822.00	160,457.00	160,457.00	136,603.00	117,527.00		
Bonsall	N/A	309,280.27	311,023.00	262,029.00	180,514.00	180,514.00	153,875.00	132,387.00		
Broadway	N/A									
Catto Elementary School	N/A	27,506.17	327,190.00	215,158.00	148,249.00	148,249.00	126,397.00	108,746.00		
Coopers Poynt	N/A	235,460.39	275,897.00	254,785.00	175,282.00	175,282.00	149,557.00	128,672.00		
Cramer	N/A	204,228.33	268,597.00	211,273.00	145,632.00	145,632.00	124,042.00	106,720.00		
Riletta Cream Elementary School	N/A	93,376.51	175,894.00	94,119.00	64,968.00	64,968.00	55,348.00	47,619.00		
Davis Elementary	N/A	254,021.50	254,897.00	231,039.00	159,149.00	159,149.00	135,818.00	116,851.00		
Dudley	N/A	80,827.57	142,540.00	177,623.00	54,939.00	54,939.00	46,712.00	40,189.00		
Forest Hill	N/A	132,138.42	299,875.00	142,343.00	98,106.00	98,106.00	83,611.00	71,935.00		
Hatch Middle	N/A	235,018.74	310,540.00	282,392.00	194,467.00	194,467.00	165,651.00	142,518.00		
Lanning Square	N/A	168,311.48	22,998.00	326,991.00	224,989.00	224,989.00	191,951.00	165,145.00		
McGraw	N/A	102,472.85	145,821.00	78,402.00	54,067.00	54,067.00	45,927.00	39,513.00		
Creative & Performing Arts High School	N/A	38,908.30	215,045.00	37,870.00	26,162.00	26,162.00	22,375.00	19,250.00		
Morgan Village Middle	N/A	261,851.47	236,732.00	260,350.00	179,206.00	179,206.00	152,697.00	131,373.00		
R C Molina Elementary School	N/A	142,208.31	165,982.00	134,742.00	92,873.00	92,873.00	79,293.00	68,220.00		
Parkside	N/A	78,580.33	46,982.00	73,175.00	50,579.00	50,579.00	42,787.00	36,812.00		
Powell	N/A						28,655.00	24,654.00		
Sharp	N/A	98,510.28	135,987.00	118,284.00	81,537.00	81,537.00	69,479.00	59,777.00		
Sumner	N/A	170,710.00	191,457.00	172,391.00	118,599.00	118,599.00	101,275.00	87,132.00		
Met East	N/A	54,182.45	158,902.00	55,143.00	37,934.00	37,934.00	32,188.00	27,693.00		
U S Wiggins	N/A	186,733.51	198,754.00	182,441.00	125,575.00	125,575.00	107,163.00	92,198.00		
Washington	N/A	87,139.86	101,458.00	90,956.00	62,788.00	62,788.00	53,385.00	45,930.00		
Whittier	N/A	145,995.20	148,796.00	138,674.00	95,489.00	95,489.00	81,255.00	69,908.00		
H. B. Wilson	N/A	106,767.25	148,526.00	177,623.00	59,735.00	59,735.00	51,030.00	43,904.00		
Yorkship	N/A	178,927.93	215,240.00	207,900.00	143,016.00	143,016.00	122,079.00	105,031.00		
Riggs Center	N/A		158,254.00	138,277.00	95,053.00	95,053.00	81,255.00	69,908.00		
Total School Facilities		5,086,222.21	8,118,286.00	6,266,384.00	5,069,647.00	4,185,404.00	3,613,702.00	3,109,057.00	-	-
Other Facilities										
Administration Building		252,967.17	458,925.00		132,552.00	132,552.00	113,051.00	97,264.00		
Supply Warehouse							53,778.00	46,268.00		
Maintenance Warehouse		100,000.00	140,542.00		29,650.00	29,650.00	25,515.00	21,952.00		
Old Catto--Office Space							16,487.00	14,184.00		
Environmental Center		19,773.00	25,510.00		12,845.00	12,645.00	10,599.00	9,118.00		
Skills Development Center							92,246.00	79,364.00		
Total Other Facilities		372,740.17	624,977.00	-	175,047.00	174,847.00	311,676.00	268,150.00	-	-
Grand Total		\$ 5,458,962.38	\$ 8,743,263.00	\$ 6,266,384.00	\$ 5,244,694.00	\$ 4,360,251.00	\$ 3,925,378.00	\$ 3,377,207.00	\$ -	\$ -

(1) Information not available as reported as a finding in corresponding years' audit reports.

Source: District Records

CITY OF CAMDEN SCHOOL DISTRICT
INSURANCE SCHEDULE
 As of June 30, 2015
Unaudited

	<u>Coverage</u>
Property	\$ 225,000,000.00
Boiler	100,000,000.00
General Liability	1,000,000.00
Automobile Liability	1,000,000.00
Commercial Crime	2,000,000.00
Commercial Pollution Legal Liability	2,000,000.00
Commercial Flood	500,000.00
School Leaders Errors & Omissions Liability	3,000,000.00
Excess Liability	10,000,000.00
Students & Athletes	5,000,000.00
Excess Workers' Compensation	1,000,000.00
Public Official Bonds:	
Board Secretary/Business Administrator	200,000.00
Treasurer of School Monies	1,200,000.00

Source: District Records

SINGLE AUDIT SECTION

**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND
STATE OF NEW JERSEY CIRCULAR 15-08-OMB**

INDEPENDENT AUDITOR'S REPORT

The State District Superintendent and
Members of the Advisory Board of Education
City of Camden School District
Camden, New Jersey 08102

Report on Compliance for Each Major Federal and State Program

We have audited the City of Camden School District's, State of New Jersey, compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey State Grant Compliance Supplement* that could have a direct and material effect on each of the School District's major federal and state programs for the fiscal year ended June 30, 2015. The School District'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*.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; audit requirements as prescribed by the Division of Administration and Finance, Department of Education, State of New Jersey; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, OMB Circular A-133, and State of New Jersey Circular 15-08-OMB, 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 Camden School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the School District's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the City of Camden School District, State of New Jersey, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and New Jersey Circular 15-08-OMB, and which are described in the accompanying *Schedule of Findings and Questioned Costs* and *Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance* as findings no. 2015-008, 2015-013, 2015-014, 2015-015, 2015-016, 2015-017, 2015-018, 2015-019, 2015-020 and 2015-021. Our opinion on each major federal and state program is not modified with respect to these matters.

The School District's response to the noncompliance findings identified in our audit is described in the accompanying *Schedule of Findings and Questioned Costs*. The School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the City of Camden School District, State of New Jersey, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and State of New Jersey Circular 15-08-OMB, 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 School District's internal control over compliance.

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance, as described in the accompanying *Schedule of Findings and Questioned Costs* and *Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance*, as findings no. 2015-008, 2015-013, 2015-014, 2015-015, 2015-016 and 2015-021 to be significant deficiencies.

The School District's response to the internal control over compliance findings identified in our audit is described in the accompanying *Schedule of Findings and Questioned Costs*. The School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and State of New Jersey Circular 15-08-OMB. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Kirk N. Applegate

Kirk N. Applegate
Certified Public Accountant
Public School Accountant No. 20CS00223300

Voorhees, New Jersey
January 29, 2016

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2015

Federal Grantor/ Grantor/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance July 1, 2014
				From	To	
General Fund:						
U.S. Department of Education:						
Passed-through State Department of Education:						
Medicaid Initiative	93.778	N/A	\$ 691,251.51	7/1/14	6/30/15	
Medicaid Initiative -ARRA	93.778	N/A	623,350.40	10/1/08	12/31/10	
Impact Aid	84.041	N/A	250,863.79	7/1/14	6/30/15	
Total General Fund						\$ -
Enterprise Fund:						
U.S. Department of Agriculture						
Passed-through State Department of Education:						
Child Nutrition Cluster:						
Non-Cash Assistance (Food Distribution):						
National School Lunch Program	10.555	N/A	471,122.81	7/1/14	6/30/15	
Cash Assistance:						
School Breakfast Program	10.553	N/A	2,913,747.30	7/1/14	6/30/15	
School Breakfast Program	10.553	N/A	2,777,876.00	7/1/13	6/30/14	(625,964.84)
National School Lunch Program	10.555	N/A	5,443,871.58	7/1/14	6/30/15	
National School Lunch Program	10.555	N/A	4,854,638.25	7/1/13	6/30/14	(1,038,566.67)
After School Snack Program	10.555	N/A	122,580.98	7/1/14	6/30/15	
After School Snack Program	10.555	N/A	98,995.20	7/1/13	6/30/14	(12,172.00)
Total Child Nutrition Cluster						(1,676,703.51)
Child and Adult Care Food Program	10.558	N/A	107,339.99	7/1/14	6/30/15	
Child and Adult Care Food Program	10.558	N/A	95,937.60	7/1/13	6/30/14	(78,818.99)
Total Child and Adult Care Food Program						(78,818.99)
NSLP Equipment Assistance Grant	10.579	N/A	106,238.00	9/30/14	9/30/16	
Fresh Fruit and Vegetable Program	10.582	N/A	121,617.58	7/1/14	6/30/15	
Fresh Fruit and Vegetable Program	10.582	N/A	158,571.05	7/1/13	6/30/14	(33,707.34)
Fresh Fruit and Vegetable Program	10.582	N/A	15,592.01	7/1/09	6/30/10	6,230.12
Total Fresh Fruit and Vegetable Program						(27,477.22)
Total Enterprise Fund						(1,782,999.72)
Special Revenue Fund:						
U.S. Department of Education						
Passed-through State Department of Education:						
No Child Left Behind:						
Title IA	84.010A	NCLB068015	8,439,201.00	7/1/14	6/30/15	
Title IA	84.010A	NCLB068014	8,683,276.00	7/1/13	6/30/14	(1,330,294.11)
A.R.R.A. - Title IA	84.389	NCLB068011	6,484,538.00	9/1/09	8/31/11	10,983.06
Total Title IA						(1,319,311.05)
Title IA - SIA	84.377A	NCLB068015	2,122,200.00	7/1/14	6/30/15	
Title IA - SIA	84.377A	NCLB068014	1,669,517.00	7/1/13	6/30/14	(269,762.95)
Title IA - School Improvement - Wiggins/Cramer	84.377A	NCLB068013	2,766,678.00	9/1/12	8/31/14	(214,014.76)
Title IA - School Improvement - Camden High	84.377A	NCLB068015	598,900.00	7/1/14	6/30/15	
Title IA - School Improvement - Camden High	84.377A	NCLB068014	1,957,900.00	7/1/13	8/31/14	(685,549.82)
Total Title IA - School Improvement						(1,169,327.53)
Title IIA	84.367A	NCLB068015	3,299,016.00	7/1/14	6/30/15	
Title IIA	84.367A	NCLB068014	2,293,120.00	7/1/13	6/30/14	(1,992,635.21)
Total Title IIA						(1,992,635.21)
Title IID	84.318D	NCLB068012	57,330.10	9/1/11	8/31/12	11,464.65
Title III	84.365	NCLB068015	292,912.00	7/1/14	6/30/15	
Title III	84.365	NCLB068014	257,725.00	7/1/13	6/30/14	(100,807.21)
Total Title III						(100,807.21)
Title IV	84.186	NCLB068012	10,143.62	9/1/11	8/31/12	3,225.37
Total No Child Left Behind						(4,567,390.98)
Carl D. Perkins Vocational Education	84.048A	PERK068015	149,421.00	7/1/14	6/30/15	
Carl D. Perkins Vocational Education	84.048A	PERK068014	155,370.00	7/1/13	6/30/14	(91,304.97)
Carl D. Perkins Vocational Education	84.048A	PERK068012	170,582.00	7/1/11	6/30/12	21,543.04
Carl D. Perkins Vocational Education	84.048A	PERK068011	218,818.00	7/1/10	6/30/11	30,548.70
Total Carl D. Perkins Vocational Education						(39,213.23)

Carryover/ Walkover Amount	Cash Received	Adjustments(A)	Budgetary Expenditures	Repayment of Prior Years' Balances	Balance at June 30, 2015		
					Accounts Receivable	Unearned Revenue	Due to Grantor
	\$ 691,251.51		\$ 691,251.51				
	623,350.40	\$ (623,350.40)					
	250,863.79		250,863.79				
\$ -	1,565,465.70	(623,350.40)	942,115.30	\$ -	\$ -	\$ -	\$ -
	471,122.81		471,122.81				
	2,316,814.54		2,913,747.30		(596,932.76)		
	625,964.84						
	4,345,221.42		5,443,871.58		(1,098,650.16)		
	1,038,566.67						
	98,470.52		122,580.98		(24,110.46)		
	12,172.00						
-	8,908,332.80	-	8,951,322.67	-	(1,719,693.38)	-	-
	65,543.86		107,339.99		(41,796.13)		
	78,818.99						
-	144,362.85	-	107,339.99	-	(41,796.13)	-	-
	53,199.00					53,199.00	
	79,949.94		121,617.58		(41,667.64)		
	33,707.34						6,230.12
-	113,657.28	-	121,617.58	-	(41,667.64)	-	6,230.12
-	9,219,551.93	-	9,180,280.24	-	(1,803,157.15)	53,199.00	6,230.12
869,612.89 (869,612.89)	5,159,630.00 1,314,147.00	(885,748.05) 885,760.00	7,736,991.24		(4,165,331.00)	1,571,834.60	
				10,983.06			
-	6,473,777.00	11.95	7,736,991.24	10,983.06	(4,165,331.00)	1,571,834.60	-
	409,077.00		903,515.42		(1,713,123.00)	1,218,684.58	
	269,763.00	(0.05)					
	214,067.00	(52.24)					
	704,109.00	(0.99)	347,589.19 18,558.19		(598,900.00)	251,310.81	
-	1,597,016.00	(53.28)	1,269,662.80	-	(2,312,023.00)	1,469,995.39	-
1,002,443.79 (1,002,443.79)	1,716,580.00 1,985,013.00	(1,010,066.00) 1,010,066.00	2,615,658.19		(1,582,436.00)	675,735.60	
-	3,701,593.00	-	2,615,658.19	-	(1,582,436.00)	675,735.60	-
-	-	-	-	11,464.65	-	-	-
	52,803.00		155,250.13		(240,109.00)	137,661.87	
	104,319.00	(3,511.79)					
-	157,122.00	(3,511.79)	155,250.13	-	(240,109.00)	137,661.87	-
				3,225.37			
-	11,929,508.00	(3,553.12)	11,777,562.36	25,673.08	(8,299,899.00)	3,855,227.46	-
	91,305.00	(0.03)	26,395.40		(149,421.00)	123,025.60	
				21,543.04 30,548.70			
-	91,305.00	(0.03)	26,395.40	52,091.74	(149,421.00)	123,025.60	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2015

Federal Grantor/ Grantor/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance July 1, 2014
				From	To	
I.D.E.A. Part B:						
Special Education Cluster:						
Basic	84.027	IDEA068015	\$ 4,461,810.00	7/1/14	6/30/15	
Basic	84.027	IDEA068014	3,876,962.00	7/1/13	6/30/14	\$ (1,468,043.66)
Preschool	84.173	IDEA068015	198,092.00	7/1/14	6/30/15	
Preschool	84.173	IDEA068014	131,463.00	7/1/13	6/30/14	(24,573.37)
A.R.R.A. - I.D.E.A. Part B - Basic	84.391	IDEA068011	4,011,818.00	9/1/09	8/31/11	285,047.02
A.R.R.A. - I.D.E.A. Part B - Preschool	84.392	IDEA068011	144,021.00	9/1/09	8/31/11	2,143.50
Total I.D.E.A. Part B Special Education Cluster						(1,205,426.51)
Fit for Life Project	84.215F	N/A	723,935.00	10/1/11	9/30/14	(246,476.18)
Race to the Top	84.413A	N/A	930,157.00	9/1/11	11/30/15	(715,327.79)
Counseling Grant	84.215E	S215E120107	1,133,955.00	10/1/12	9/30/15	(120,140.77)
Helping Everyone Achieve Through Reading Grant	84.215G	S215G120009	742,643.00	10/1/12	9/30/15	(55,620.06)
Helping Everyone Achieve Through Reading Grant	84.215G	S215G120009	258,887.00	10/1/14	9/30/15	
Total Helping Everyone Achieve Through Reading Grant						(55,620.06)
Total U.S. Department of Education						(6,949,595.52)
U.S. Department of Human Services						
Passed-through State Department of Human Services:						
School Based Youth Services Program	93.995	N/A	1,939,358.00	7/1/14	6/30/15	
School Based Youth Services Program	93.995	N/A	1,871,496.00	7/1/13	6/30/14	10,879.80
School Based Youth Services Program	93.995	N/A	1,742,648.00	7/1/07	6/30/08	1,330.75
School Based Youth Services Program	93.995	N/A	300,000.00	1/1/05	12/31/05	243,032.00
School Based Youth Services Program - Teen Parenting	93.995	N/A	200,000.00	7/1/03	6/30/04	1,548.07
School Based Youth Services Program	93.995	N/A	496,781.00	1/1/03	12/31/03	27,510.85
School Based Youth Services Program	93.995	N/A	286,927.00	1/1/02	12/31/02	1,191.75
School Based Youth Services Program	93.995	N/A	272,068.00	1/1/01	12/31/01	3,834.75
School Based Youth Services Program-Summer Transition	93.995	N/A	28,000.00	7/1/00	6/30/01	3,070.59
School Based Youth Services Program	93.995	N/A	261,976.00	1/1/00	12/31/00	3,269.19
School Based Youth Services Program	93.995	N/A	11,000.00	5/1/99	9/30/99	1,952.61
School Based Youth Services Program	93.995	N/A	128,000.00	7/1/97	9/30/98	230.00
School Based Youth Services Program	93.995	N/A	251,803.00	7/1/97	9/30/98	3,167.41
School Based Youth Services Program	93.995	N/A	301,327.00	7/1/96	9/30/97	1,445.73
School Based Youth Services Program	93.995	N/A	141,661.00	N/A	N/A	8,905.81
School Based Youth Services Program	93.995	N/A	1,350,000.00	N/A	N/A	149,458.17
School Based Child Care	93.995	N/A	200,000.00	7/1/02	6/30/03	560.34
School Based Child Care	93.995	N/A	200,000.00	7/1/01	6/30/02	550.40
School Based Child Care	93.995	N/A	200,000.00	7/1/00	6/30/01	4,065.20
School Based Child Care	93.995	N/A	200,000.00	7/1/99	6/30/00	26,374.31
School Based Child Care	93.995	N/A	200,000.00	7/1/98	6/30/99	3,141.70
School Based Young Dads	93.995	N/A	5,632.00	7/1/96	6/30/97	1,456.02
Sisters In Progress	93.xxx	N/A	8,922.00	7/1/97	6/30/98	140.61
Sisters In Progress	93.xxx	N/A	13,229.00	7/1/96	6/30/98	1,683.35
Sisters In Progress	93.xxx	N/A	16,536.00	7/1/95	6/30/96	112.00
School Based Disaffected Youth	93.xxx	N/A	285,576.00	11/1/03	10/31/04	13,290.01
School Based Disaffected Youth	93.xxx	N/A	285,576.00	11/1/02	10/31/03	29,139.14
School Based Disaffected Youth	93.xxx	N/A	900,000.00	1/1/03	12/31/03	453,189.22
Total U.S. Department of Human Services						994,529.78
U.S. Department of Labor						
Passed through State Department of Education						
Jobs for America's Graduates	16.738	14-100-034-5069-029	94,240.00	7/1/13	6/30/14	(70,590.34)
U.S. Environmental Protection Agency						
Environmental Protection Agency Toxic Monitoring Program	N/A	N/A	19,600.00	7/1/00	6/30/01	1,920.04
Total Special Revenue Fund						(6,023,736.04)
Total Federal Financial Assistance						\$ (7,806,735.76)

(A) See Note 5 to the Schedules of Expenditures of Federal Awards and State Financial Assistance

The accompanying Notes to Financial Statements and Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this statement.

Carryover/ Walkover Amount	Cash Received	Adjustments(A)	Budgetary Expenditures	Repayment of Prior Years' Balances	Balance at June 30, 2015		
					Accounts Receivable	Unearned Revenue	Due to Grantor
	\$ 3,296,162.00		\$ 4,377,383.84		\$ (1,165,648.00)	\$ 84,426.16	
	1,468,044.00	\$ (0.34)					
	52,924.00		187,623.82		(145,168.00)	10,468.18	
	24,573.00	0.37					
				\$ 285,047.02			
				2,143.50			
\$ -	4,841,703.00	0.03	4,565,007.66	287,190.52	(1,310,816.00)	94,894.34	\$ -
-	145,024.69	25,636.79		-	(75,814.70)		-
-	715,328.00	(0.21)	-	-	-	-	-
-	270,107.42		357,376.87	-	(356,245.70)	148,835.48	-
	115,180.86		72,016.87		(41,743.63)	29,287.56	
			78,119.15		(258,887.00)	180,767.85	
-	115,180.86	-	150,136.02	-	(300,630.63)	210,055.41	-
-	18,108,156.97	22,083.46	16,876,478.31	364,955.34	(10,492,827.03)	4,432,038.29	-
	1,939,358.00		1,918,122.06	10,879.80			21,235.94
							1,330.75
							243,032.00
							1,548.07
							27,510.85
							1,191.75
							3,834.75
							3,070.59
							3,269.19
							1,952.61
							230.00
							3,167.41
							1,445.73
							8,905.81
							149,458.17
							560.34
							550.40
							4,065.20
							26,374.31
							3,141.70
							1,456.02
							140.61
							1,683.35
							112.00
							13,290.01
							29,139.14
							453,189.22
-	1,939,358.00	-	1,918,122.06	10,879.80	-	-	1,004,885.92
-	86,457.00	0.38	15,867.04	-	-	-	-
-	-	-	-	-	-	-	1,920.04
-	20,133,971.97	22,083.84	18,810,467.41	375,835.14	(10,492,827.03)	4,432,038.29	1,006,805.96
\$ -	\$ 30,918,989.60	\$ (601,266.56)	\$ 28,932,862.95	\$ 375,835.14	\$ (12,295,984.18)	\$ 4,485,237.29	\$ 1,013,036.08

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Expenditures of State Financial Assistance
 For the Fiscal Year Ended June 30, 2015

State Grantor/ Program Title	Grant or State Project Number	Program or Award Amount	Local Share	Grant Period From To		Balance at June 30, 2014	
						Unearned Revenue/ Accounts Receivable	Due to Grantor
General Fund:							
State Department of Education:							
State Aid - Public Cluster:							
Equalization Aid	495-034-5120-078	\$ 214,776,464.00		7/1/14	6/30/15		
Equalization Aid	495-034-5120-078	214,776,464.00		7/1/13	6/30/14	\$ (20,984,275.00)	
Security Aid	495-034-5120-084	5,949,022.00		7/1/14	6/30/15		
Security Aid	495-034-5120-084	5,949,022.00		7/1/13	6/30/14	(581,237.00)	
Adjustment Aid	495-034-5120-085	46,068,696.00		7/1/14	6/30/15		
Adjustment Aid	495-034-5120-085	46,068,696.00		7/1/13	6/30/14	(4,501,043.00)	
Special Education Aid	495-034-5120-089	8,244,198.00		7/1/14	6/30/15		
Special Education Aid	495-034-5120-089	8,244,198.00		7/1/13	6/30/14	(805,482.00)	
Per Pupil Growth Aid	495-034-5120-097	148,690.00		7/1/14	6/30/15		
PARCC Readiness Aid	495-034-5120-098	148,690.00		7/1/14	6/30/15		
Total State Aid - Public Cluster						(26,872,037.00)	\$ -
Transportation Aid:							
Transportation Aid	495-034-5120-014	4,511,837.00		7/1/14	6/30/15		
Transportation Aid	495-034-5120-014	4,511,837.00		7/1/13	6/30/14	(440,819.00)	
Nonpublic School Transportation Aid	495-034-5120-014	42,221.00		7/1/14	6/30/15		
Nonpublic School Transportation Aid	495-034-5120-014	40,846.00		7/1/13	6/30/14	(40,846.00)	
Total Transportation Aid						(481,665.00)	-
Tuition Reimbursement for Homeless Students:							
Tuition Reimbursement for Homeless Students	495-034-5120-078	650,689.00		7/1/14	6/30/15		
Tuition Reimbursement for Homeless Students	495-034-5120-078	114,819.46		7/1/14	6/30/15		
Tuition Reimbursement for Homeless Students	495-034-5120-078	715,737.00		7/1/13	6/30/14	(715,737.00)	
Tuition Reimbursement for Homeless Students	495-034-5120-078	107,283.80		7/1/13	6/30/14	(13,536.20)	
Total Tuition Reimbursement for Homeless Students						(729,273.20)	-
Extraordinary Special Education Costs Aid:							
Extraordinary Special Education Costs Aid	100-034-5120-473	840,057.00		7/1/14	6/30/15		
Extraordinary Special Education Costs Aid	100-034-5120-473	792,641.00		7/1/13	6/30/14	(792,641.00)	
Total Extraordinary Special Education Costs Aid						(792,641.00)	-
Reimbursed TPAF Social Security Contributions	495-034-5095-002	6,639,208.73		7/1/14	6/30/15		
Reimbursed TPAF Social Security Contributions	495-034-5095-002	8,243,088.53		7/1/13	6/30/14	(393,269.95)	
						(393,269.95)	-
Total General Fund						(29,268,886.15)	-
State Department of Education:							
N.J. Nonpublic Aid:							
Textbook Aid	100-034-5120-064	56,601.00		9/1/14	6/30/15		
Textbook Aid	100-034-5120-064	53,095.00		9/1/13	6/30/14		1,010.63
Auxiliary Services:							
Compensatory Education	100-034-5120-067	960,657.00		9/1/14	6/30/15		
Compensatory Education	100-034-5120-067	1,102,160.00		9/1/13	6/30/14		231,094.40
English as a Second Language	100-034-5120-067	93,177.00		9/1/14	6/30/15		
English as a Second Language	100-034-5120-067	128,316.00		9/1/13	6/30/14		59,356.80
Transportation	100-034-5120-068	91,800.00		9/1/14	6/30/15		
Transportation	100-034-5120-068	80,066.00		9/1/13	6/30/14		52,657.33
Home Instruction	100-034-5120-067	39,887.00		9/1/14	6/30/15		
Home Instruction	100-034-5120-067	11,345.00		9/1/13	6/30/14	(11,345.00)	
Handicapped Services:							
Examination and Classification	100-034-5120-066	195,763.00		9/1/14	6/30/15		
Examination and Classification	100-034-5120-066	146,829.00		9/1/13	6/30/14		24,187.94
Corrective Speech	100-034-5120-066	126,517.00		9/1/14	6/30/15		
Corrective Speech	100-034-5120-066	123,430.00		9/1/13	6/30/14		26,483.08
Supplementary Instruction	100-034-5120-066	129,005.00		9/1/14	6/30/15		
Supplementary Instruction	100-034-5120-066	115,177.00		9/1/13	6/30/14		4,862.80

Carryover/ (Walkover) Amount	Cash Received	Adjustment (A)	Budgetary Expenditures	Repayment of Prior Years' Balances	Balance at June 30, 2015			Memo	
					Accounts Receivable	Interfund Payable/ Unearned Revenue	Due to Grantor	Budgetary Receivable June 30, 2015	Cumulative Total Expenditures
	\$ 193,726,228.00		\$ 214,776,464.00		\$ (21,050,236.00)			\$ (21,050,236.00)	\$ 214,776,464.00
	20,984,275.00								
	5,365,959.00		5,949,022.00		(583,063.00)			(583,063.00)	5,949,022.00
	581,237.00								
	41,553,504.00		46,068,696.00		(4,515,192.00)			(4,515,192.00)	46,068,696.00
	4,501,043.00								
	7,436,184.00		8,244,198.00		(808,014.00)			(808,014.00)	8,244,198.00
	805,482.00								
	134,117.00		148,690.00		(14,573.00)			(14,573.00)	148,690.00
	134,117.00		148,690.00		(14,573.00)			(14,573.00)	148,690.00
\$ -	275,222,146.00	\$ -	275,335,760.00	\$ -	(26,985,651.00)	\$ -	\$ -	(26,985,651.00)	275,335,760.00
	4,069,632.00		4,511,837.00		(442,205.00)			(442,205.00)	4,511,837.00
	440,819.00								
			42,221.00		(42,221.00)				42,221.00
	40,846.00								
-	4,551,297.00	-	4,554,058.00	-	(484,426.00)	-	-	(442,205.00)	4,554,058.00
			650,689.00		(650,689.00)				650,689.00
	89,616.44		114,819.46		(25,203.02)				114,819.46
	715,737.00								
	13,536.20								
-	818,889.64	-	765,508.46	-	(675,892.02)	-	-	-	765,508.46
			840,057.00		(840,057.00)				840,057.00
	792,641.00								
-	792,641.00	-	840,057.00	-	(840,057.00)	-	-	-	840,057.00
	6,326,160.55		6,639,208.73		(313,048.18)				6,639,208.73
	393,269.95								
-	6,719,430.50	-	6,639,208.73	-	(313,048.18)	-	-	-	6,639,208.73
-	288,104,404.14	-	288,134,592.19	-	(29,299,074.20)	-	-	(27,427,856.00)	288,134,592.19
	56,601.00	0.37	55,370.03	1,011.00			1,230.97		55,370.03
	960,657.00		920,613.66	231,094.00			40,043.34		920,613.66
	93,177.00	(0.40)	78,012.90				15,164.10		78,012.90
	91,800.00	0.20	31,663.55	59,357.00			60,136.45		31,663.55
	(0.33)			52,657.00					
	11,345.00		39,887.00		(39,887.00)				39,887.00
	195,763.00		152,735.97	24,188.00			43,027.03		152,735.97
	126,517.00	0.06	104,341.35				22,175.65		104,341.35
	129,005.00	(0.08)	113,310.68	26,483.00			15,694.32		113,310.68
		0.20		4,863.00					

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Expenditures of State Financial Assistance
 For the Fiscal Year Ended June 30, 2015

<u>State Grantor/ Program Title</u>	<u>Grant or State Project Number</u>	<u>Program or Award Amount</u>	<u>Local Share</u>	<u>Grant Period</u>		<u>Balance at June 30, 2014</u>	
				<u>From</u>	<u>To</u>	<u>Unearned Revenue/ Accounts Receivable</u>	<u>Due to Grantor</u>
State Department of Education (Cont'd):							
N.J. Nonpublic Aid (Cont'd):							
Nursing Services Aid	100-034-5120-070	\$ 90,297.00		9/1/14	6/30/15		
Technology Initiative Aid	100-034-5120-573	30,400.00		9/1/14	6/30/15		
Technology Initiative Aid	100-034-5120-573	19,360.00		9/1/13	6/30/14		\$ 1,112.74
Preschool Education Aid	495-034-5120-086	29,079,384.00	\$ 1,310,956.00	7/1/14	6/30/15		
Preschool Education Aid	495-034-5120-086	28,026,384.00	1,303,553.00	7/1/13	6/30/14	\$ (1,203,096.10)	
Preschool Education Aid	495-034-5120-086	27,567,994.00	967,884.00	7/1/12	6/30/13	2,899,810.81	
Department of Labor and Workforce Development							
Adult Basic Education	100-034-5062-028	45,001.00		7/1/14	6/30/15		
Adult Basic Education	100-034-5062-028	55,405.00		7/1/13	6/30/14	(25,873.00)	
Total Special Revenue Fund						1,659,496.71	400,765.72
New Jersey School Development Authority							
Additional State School Building Aid - SDA Grants (NJSDA Managed)	Various	297,376,538.15 (NC)		Unavailable		(9,171,620.15)	
Additional State School Building Aid - SDA Grants (District Managed)	Various	678,294.13	136,199.25	Unavailable		(178,992.75)	
Total Capital Projects Fund						(9,350,612.90)	-
National School Lunch Program (State Share)	100-010-3360-067	97,847.37		7/1/14	6/30/15		
National School Lunch Program (State Share)	100-010-3360-067	95,431.58		7/1/13	6/30/14	(24,394.15)	
Total Enterprise Fund						(24,394.15)	-
Total State Financial Assistance subject to Major Program Determination for State Single Audit						(36,984,396.49)	400,765.72
State Financial Assistance not subject to Calculation for Major Program Determination for State Single Audit:							
General Fund (Non-Cash Assistance):							
New Jersey Department of Treasury:							
On-behalf T.P.A.F. Pension Contributions - Normal Cost							
On-behalf T.P.A.F. Pension Contributions - Post Retirement Medical							
Total General Fund (Non-Cash Assistance)						-	-
Total State Financial Assistance						\$ (36,984,396.49)	\$ 400,765.72

(A) See Note 5 to the Schedules of Expenditures of Federal Awards and State Financial Assistance

(NC) Non-Cash Award--See Note 7 to the Schedules of Expenditures of Federal Awards and State Financial Assistance

The accompanying Notes to Financial Statements and Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

Carryover/ (Walkover) Amount	Cash Received	Adjustment (A)	Budgetary Expenditures	Repayment of Prior Years' Balances	Balance at June 30, 2015			Memo	
					Accounts Receivable	Interfund Payable/ Unearned Revenue	Due to Grantor	Budgetary Receivable June 30, 2015	Cumulative Total Expenditures
	\$ 90,297.00 30,400.00		\$ 81,267.30 28,175.64				\$ 9,029.70 2,224.36		\$ 81,267.30 28,175.64
		\$ 0.26		\$ 1,113.00					
\$ 3,637,256.00 (737,445.19) (2,899,810.81)	27,482,402.00 2,802,638.00	3,220.76	30,079,784.64		\$ (2,907,938.00)	\$ 3,951,032.12 862,096.71			30,079,784.64
	16,800.00 26,248.00		41,810.00		(25,010.00)				41,810.00
-	32,113,649.67	2,846.37	31,726,972.72	400,766.00	(2,972,835.00)	4,813,128.83	208,725.92	\$ -	31,726,972.72
	10,580,786.70 156,770.88	4,767,360.52 22,221.87	10,580,786.70		(4,404,259.63)				292,972,278.52 814,493.38
-	10,737,557.58	4,789,582.39	10,580,786.70	-	(4,404,259.63)	-	-	-	293,786,771.90
	78,100.39 24,394.15		97,847.37		(19,746.98)				97,847.37
-	102,494.54	-	97,847.37	-	(19,746.98)	-	-	-	97,847.37
-	331,058,105.93	4,792,428.76	330,540,198.98	400,766.00	(36,695,915.81)	4,813,128.83	208,725.92	(27,427,856.00)	613,746,184.18
	6,141,451.00 9,749,557.00		6,141,451.00 9,749,557.00						6,141,451.00 9,749,557.00
-	15,891,008.00	-	15,891,008.00	-	-	-	-	-	15,891,008.00
\$ -	\$ 346,949,113.93	\$ 4,792,428.76	\$ 346,431,206.98	\$ 400,766.00	\$ (36,695,915.81)	\$ 4,813,128.83	\$ 208,725.92	\$ (27,427,856.00)	\$ 629,637,192.18

CITY OF CAMDEN SCHOOL DISTRICT

Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Fiscal Year Ended June 30, 2015

Note 1: GENERAL

The accompanying schedules of expenditures of federal awards and state financial assistance include federal and state award activity of the City of Camden School District (hereafter referred to as the "School District"). The School District is defined in note 1 to the School District's basic financial statements. All federal and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules of expenditures of federal awards and state financial assistance.

Note 2: BASIS OF ACCOUNTING

The accompanying schedules of expenditures of federal awards and state financial assistance are presented using the budgetary basis of accounting, with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in note 1 to the School District's basic financial statements. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*; therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on the modified accrual basis with the exception of the revenue recognition of the one or more deferred June state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, payments are not recognized until the subsequent budget year due to the state deferral and recording of the one or more June state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The special revenue fund also recognizes the one or more June state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile revenues from the budgetary basis to the GAAP basis is \$115,000.00 for the general fund and \$486,151.17 for the special revenue fund. The net adjustment to reconcile expenditures from the budgetary basis to the GAAP basis is \$591,451.17 for the special revenue fund. See exhibit C-3, notes to required supplementary information, for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds.

Note 7: NEW JERSEY SCHOOL DEVELOPMENT AUTHORITY

Certain school construction project expenditures are made by the New Jersey School Development Authority (NJSDA) "on-behalf" of the school district. The amount of expenditures stated on the Schedule of State Financial Assistance as "NJSDA Managed" represents those made on behalf of the School District by the NJSDA during the fiscal year.

Note 8: SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in OMB Circular A-133; amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the schedule of expenditures of federal awards. The following funds by program are included in schoolwide programs in the School District:

<u>Program</u>	<u>Total</u>
Title I, Part A of NCLB	\$ 4,044,604.00
Title II, Part A of NCLB	1,634,164.50
	<hr/>
Total	\$ 5,678,768.50
	<hr/> <hr/>

Note 9: MAJOR PROGRAMS

Major programs are identified in the *Summary of Auditor's Results* section of the *Schedule of Findings and Questioned Costs*.

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2015

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued _____ Unmodified _____

Internal control over financial reporting:

 Material weakness(es) identified? ___X___ yes ___ no

 Significant deficiency(ies) identified? ___X___ yes ___ none reported

Noncompliance material to financial statements noted? ___ yes ___X___ no

Federal Awards

Internal control over major programs:

 Material weakness(es) identified? ___ yes ___X___ no

 Significant deficiency(ies) identified? ___X___ yes ___ none reported

Type of auditor's report issued on compliance for major programs _____ Unmodified _____

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? ___X___ yes ___ no

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

84.010A _____

84.377A _____

84.367A _____

84.027 _____

84.173 _____

93.995 _____

10.553 _____

10.555 _____

10.555 _____

10.555 _____

N.C.L.B. - Title I _____

N.C.L.B. - Title I School Improvement _____

N.C.L.B. - Title IIA _____

Special Education Cluster (I.D.E.A.): _____

 I.D.E.A. Part B: Basic _____

 I.D.E.A. Part B: Preschool _____

School Based Youth Services Program _____

Child Nutrition Cluster: _____

 School Breakfast Program _____

 National School Lunch Program _____

 After School Snack Program _____

 National School Lunch Program - Food Distribution Program _____

Dollar threshold used to determine Type A programs _____ \$867,985.89 _____

Auditee qualified as low-risk auditee? ___ yes ___X___ no

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2015

Section 1- Summary of Auditor's Results (Cont'd)

State Financial Assistance

Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with New Jersey Circular 15-08-OMB? yes no

Identification of major programs:

GMIS Number(s)

Name of State Program

495-034-5120-078

State Aid - Public Cluster

495-034-5120-084

Equalization Aid

495-034-5120-089

Security Aid

495-034-5120-085

Special Education Aid

495-034-5120-097

Adjustment Aid

495-034-5120-098

Per Pupil Growth Aid

495-034-5120-014

PARCC Readiness Aid

495-034-5095-002

Transportation Aid

495-034-5120-086

Reimbursed TPAF Social Security Contributions

Preschool Education Aid

Dollar threshold used to determine Type A programs \$3,000,000.00

Auditee qualified as low-risk auditee? yes no

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

Section 2- Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Government Auditing Standards and with audit requirements as prescribed by the Division of Administration and Finance, Department of Education, State of New Jersey.

Finding No. 2015-001

Criteria or Specific Requirement

N.J.S.A. 18A:17-9 and good internal control require the preparation of accurate monthly reconciliations of all bank accounts prior to the completion of the secretary's monthly report.

Condition

The District cash reconciliations for the general fund, net payroll, payroll agency and student activity accounts were not prepared in accordance with N.J.S.A. 18A:17-9 and included adjustments that could not be identified.

Context

The general fund reconciliations included adjustments totaling \$7,457.54 to reconcile. These adjustments could not be verified. In addition, unidentified postings to miscellaneous revenue totaling \$73,409.36 were made in an effort to reconcile the general fund cash balance to the general ledger. An adjustment of \$54,126.33 was needed to reconcile the net payroll account and an adjustment totaling \$16,083.89 was needed to reconcile the receipts and disbursements to the cash reconciliation. The payroll agency was not reconciled timely and adjustments were necessary to reconcile the account to the payroll analysis. A number of reconciling items were carried for the entire year and canceled during the audit. The student activity account was not reconciled monthly during the school year. The reconciliation included adjustments that totaled \$11,739.63 for deposits that could not be identified and did not include deposits in transit for receipts collected in June 2015 that did not appear on the bank statement until July 2015.

Effect

The District's financial records related to those accounts included revenues/receipts and expenses /disbursements that may not be accurate. The cumulative effect of these items was immaterial to the financial statements.

Cause

Unknown

Recommendation

That the District accurately reconcile its general fund, net payroll, payroll agency and student activity cash accounts on a monthly basis and identify all adjustments in accordance with N.J.S.A.18A:17-9.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2015-002

Criteria or Specific Requirement

N.J.A.C. 6A:23-16.12 and good internal control require the prompt deposit of cash receipts.

Condition

Food service and student activity receipts were not deposited promptly.

Context

Our test of food service receipts and student activity receipts disclosed a number of receipts that were not deposited promptly.

Effect

The District did not comply with N.J.A.C. 6A:23-16.12. Furthermore, the possibility of misplaced or missing monies is increased when deposits are not made promptly.

Cause

Per conversations with District management, we were informed that some of these receipts were picked up by an armored car service three times a week. The armor car service is responsible for cash counts prior to delivery of deposits to the bank. This process is not performed immediately and this delay is the reason for the lateness of some deposits.

Recommendation

That all food service and student activity receipts be deposited promptly.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2015-003

Criteria or Specific Requirement

The District is responsible for the reconciliation of its payroll agency account. Part of the reconciliation is the preparation of an analysis of the balance detailing the amount of withholdings payable to the various payroll agencies.

Condition

The District did not maintain, on a monthly basis, a payroll agency analysis as part of its payroll agency account reconciliation process. This resulted in an accumulation of funds in this account that did not agree with liabilities subsequently paid to payroll agencies and also indicated unidentified monies in the payroll agency account.

Context

As part of our payroll audit procedures, we compared the amounts remitted to payroll agencies subsequent to June 30, 2015 to the amount of cash maintained in the District's payroll agency account at June 30, 2015 and differences were noted. We also determined that unidentified monies have accumulated in the account. As of June 30, 2015, \$400,000.00 remains unallocated in this account.

Effect

The District may have payroll related liabilities that are not known and the cash deposited in the account may be in excess of the amount needed to pay other payroll agencies.

Cause

The District did not maintain this analysis monthly and an accumulation of differences over the years contributes to the unidentified balances.

Recommendation

That the District's payroll agency cash reconciliation process include an analysis of the account, that's prepared monthly, accurately allocates cash activity, liabilities correspond to subsequent payments and differences be investigated for proper resolution.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2015-004

Criteria or Specific Requirement

Districts are required to maintain accounting records that provide information regarding receipts and disbursements that can be utilized to reconcile accounts, post to the general ledger and identify the source of a transaction. These records should also be available for audit and inspection.

Condition

The District could not provide records that detailed its student activity receipts and disbursements.

Context

The District could not provide a complete record of student activity receipts and disbursements for audit. A record was provided during our preliminary fieldwork that accounted for most of the fiscal year's activity that was used for the preparation of financial statements that were presented fairly.

Effect

The District did not have in place good internal control regarding the safeguard of its student activity records. Daily back up procedures should have been implemented to prevent the loss of accounting information. Additionally, the risk that misappropriation of funds could occur is increased.

Cause

District management informed us during our audit that a computer issue occurred and that receipts and disbursements records for student activities could not be provided for audit.

Recommendation

That the District implement computer back up procedures that will prevent the loss of student activity accounting records that must be provided for audit.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2015-005

Criteria or Specific Requirement

District policy states that health benefits will be provided to employees for thirty days after termination or resignation.

Condition

The District paid health benefits for terminated employees past the thirty days permitted by District policy.

Context

Our test of employee benefits (eighty-five tested) disclosed that seven terminated employees continued to be enrolled in the District's health benefits plan after their thirty day allowable period expired.

Effect

The District is not complying with its policy and District health care expenses were overstated.

Cause

Unknown

Recommendation

That the District comply with its policy that health benefits be provided to employees who resigned or were terminated for only thirty days after their last date of employment.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2015-006

Criteria or Specific Requirement

Good internal control requires districts to implement procedures that are designed to prevent misappropriation of district assets.

Condition

The District did not have good internal controls in place regarding the payment of its utility bills and payments to home improvement department stores.

Context

Our audit procedures disclosed that utility bills are not being paid timely, documentation does not support the amounts paid and no one can determine if account numbers are associated with District addresses. In addition, purchases made from home improvement department stores are not in compliance with District procedures, primarily, approvals were not obtained prior to the placement of an order and receiving signatures were lacking.

Effect

The District is not complying with its own internal control procedures and the risk of fraud increases when controls are weak.

Cause

Unknown

Recommendation

That the District design and implement good internal controls regarding the payment of its utility bills and payments to home improvement department stores.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2015-007

Criteria or Specific Requirement

Good internal control requires Districts to implement procedures that ensure the prompt payment of payroll liabilities in order to avoid late payment penalties.

Condition

The District did not have good internal controls in place regarding the payment of payroll liabilities resulting in the assessment of late penalties.

Context

Our audit disclosed late penalties being assessed by the N.J. Division of Pensions, N.J. Department of Labor, the Internal Revenue Service and the Philadelphia Department of City Wage Tax. The total amount of penalties assessed to the District was \$41,799.37.

Effect

The District is incurring expenses that can be avoided.

Cause

Unknown

Recommendation

That the District design and implement good internal controls that will insure prompt payment of payroll liabilities in an effort to avoid late penalties.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2015-008

Criteria or Specific Requirement

The State Department of Education requires districts to maintain a capital assets record that accounts for all assets whose historical value or estimated historical value is at least \$2,000.00.

Condition

The District's capital asset record was not maintained timely, did not account for all the assets owned by the District and did not report depreciation by function.

Context

The District's capital asset record was not maintained timely, included assets that could not be located, did not include all the District's capital assets and did not allocate depreciation by function. In addition, all capital assets were not tagged and an inventory of capital assets was not performed during the school year as required by the State Department of Education.

Effect

As a result of the above noted items, the District's capital asset record does not account for all assets owned by the District.

Cause

Unknown

Recommendation

That the District's capital asset record be maintained timely, account for all assets owned by the District and report depreciation by function.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2015-009

Criteria or Specific Requirement

Districts are required to complete the Reimbursement to the State of New Jersey form listing all federally funded contractual salaries reported on the Social Security Wage report and Teachers' Pension and Annuity report and remit to the State the amount calculated on the form.

Condition

The District's Reimbursement to the State of New Jersey form listing all federally funded contractual salaries reported on the Social Security Wage report and Teachers' Pension and Annuity report was not accurate or filed timely.

Context

Our audit of this form disclosed that reported salaries could not be reconciled with District budget reports, reported wages for five employees included extra-comp when only base pay should be reported, base salaries for five individuals charged to the School Base Youth Services program were not included in the calculation, wages in excess of the FICA maximum were incorrectly reported and certain salaries did not agree with the payroll records. It was also noted that the form and corresponding payment to the State was not made by the required due date.

Effect

The District may not be remitting the correct amount to the State and did not comply with the filing requirements.

Cause

Unknown

Recommendation

That the District's Reimbursement to the State of New Jersey form listing all federally funded contractual salaries reported on the Social Security Wage report and Teachers' Pension and Annuity report be prepared accurately and remitted by the required due date.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2015-010

Criteria or Specific Requirement

Good internal control is essential to the prevention of fraud and misappropriation of assets.

Condition

The District's time records for student activity/athletic events included unusual entries and as a result possible errors in amounts paid.

Context

Our audit of payroll and student activity/athletic events disclosed four instances where two individuals were paid for an event when normally only one individual would be assigned, one instance where the time record indicated an individual worked two events at the same time and the hours worked reflected the combined time for two events, two instances where the time record indicated working an event while simultaneously being signed in on the central office staff attendance record and three instances where employees were paid for supervising scrimmage games where no tickets were sold.

Effect

The risk that fraud or misappropriation of assets may have occurred and associated wages may have been improperly paid.

Cause

Unknown

Recommendation

That the District design and implement controls to prevent and detect unusual time record entries related to student activity/athletic events.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2015-011

Criteria or Specific Requirement

N.J.A.C. 6A:23A-5.29(a)(3) requires districts with legal costs in excess of 130% of the Statewide average to establish internal control procedures for the reduction of costs or to provide evidence that such procedures would not result in legal cost reductions.

Condition

Legal costs incurred by the District for the school year ending June 30, 2014 exceeded 130% of the Statewide average and the District did not respond as required by N.J.A.C. 6A:23A-5.29(a)(3).

Context

The District did not implement controls to reduce legal cost nor did it provide evidence that implementing controls would not result in a decrease in legal costs. The District's legal expenses for the school year ending June 30, 2015 were approximately \$950,000.00.

Effect

The District did not comply with 6A:23A-5.29(a)(3) requirements.

Cause

Unknown

Recommendation

That the District comply with 6A:23A-5.29(a)(3) requirements when its legal costs exceed 130% of the Statewide average.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2015-012

Criteria or Specific Requirement

By November 15th of each school year, the local education agency must verify the current free and reduced price eligibility of households selected from a sample of applications that it has approved for free and reduced priced meals. The sample is based on the approved applications on file as of October 1st.

Condition

The District could not provide evidence that it verified the current free and reduced price eligibility households as required by the Federal School Lunch and Breakfast programs.

Context

Evidence that the verification of current free and reduced price eligibility households was not available for audit.

Effect

The District did not comply with Federal School Lunch and Breakfast program compliance requirements.

Cause

Unknown

Recommendation

That the District comply with the verification of current free and reduced price eligibility households in accordance with Federal School Lunch and Breakfast compliance requirements and retain documentation supporting the verification process.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

Section 3- Schedule of Federal Award Findings and Questioned Costs (Cont'd)

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major Federal programs, as required by OMB Circular A-133.

Finding No. 2015-013

Information on the Federal Program

N.C.L.B – Title I C.F.D.A No. 84.010A

Criteria or Specific Requirement

The Title I compliance supplement indicates that earmarked funds are required by the grantor to be tracked by local districts.

Condition

With the exception of parental involvement, the District could not provide evidence that it tracked its Title I earmarked funds as required by the grantor and detailed in the program's compliance supplement.

Questioned Costs

Could not be determined.

Context

Evidence that the District tracked its Title I earmarked funds was not provided for audit. Transferring Title I funds from Fund 20 to Fund 15 does not alleviate the District of its responsibility to track earmarked funds.

Effect

The District did not comply with Title I "Earmarking" requirements.

Cause

Unknown

Recommendation

That the District comply with all Title I "earmark" requirements as detailed in the program's compliance supplement and retain evidence of its tracking for audit.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

Section 3- Schedule of Federal Award Findings and Questioned Costs (Cont'd)

Finding No. 2015-014

Information on the Federal Program

N.C.L.B – Title II C.F.D.A No. 84.367A

Criteria or Specific Requirement

In accordance with criteria contained in the “Basic Guidelines” section of OMB Circular A-87 Attachment A, Section C, grantees must have appropriate documentation that supports the charges to a program. Appropriate support includes approved purchase orders, receiving reports, vendor invoices, canceled checks and payroll information that provides account charged, amounts and proper period.

Condition

The District provided information in accordance with the “Basic Guidelines” section of OMB Circular A-87 Attachment A, Section C that did not properly support charges to the N.C.L.B.-Title II program.

Questioned Costs

Our test of forty expenses charged to the program disclosed instances of charging the program for costs that were not in compliance with allowable grant guidelines or approved budget, instances where the travel reimbursement amount exceeded the daily federal allowance amount and one instance where supporting documentation could not be provided. The result was known questioned costs totaling \$1,345.48, with an estimated projected amount of \$5,718.57.

Context

Our test of forty Title II expenses disclosed four travel reimbursements where the amount reimbursed exceeded the daily federal allowance amount. Additionally, our test disclosed instances where the charges were not in compliance with criteria contained in the “Basic Guidelines” section of OMB Circular A-87 Attachment A, Section C and one instance where supporting documentation was not provided.

Effect

The District did not always comply with the criteria contained in the “Basic Guidelines” section of OMB Circular A-87 Attachment A, Section C, for this program.

Cause

Unknown

Recommendation

That the District provide information in accordance with the “Basic Guidelines” section of OMB Circular A-87 Attachment A, Section C that will properly support charges to the N.C.L.B.-Title II program.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

Section 3- Schedule of Federal Award Findings and Questioned Costs (Cont'd)

Finding No. 2015-015

Information on the Federal Program

N.C.L.B – Title I SIA C.F.D.A No. 84.377A

Criteria or Specific Requirement

In accordance with criteria contained in the “Basic Guidelines” section of OMB Circular A-87 Attachment A, Section C, grantees must have appropriate documentation that supports the charges to a program. Appropriate support includes approved purchase orders, receiving reports, vendor invoices, canceled checks and payroll information that provides account charged, amounts and proper period.

Condition

The District provided information in accordance with the “Basic Guidelines” section of OMB Circular A-87 Attachment A, Section C that did not properly support charges to the N.C.L.B.-Title I SIA program.

Questioned Costs

Our test of forty expenses and forty payroll transactions charged to the program disclosed instances of charging the program for costs that were not in compliance with allowable grant guidelines or approved budget. The result was known questioned costs totaling \$906.42, with an estimated projected amount of \$29,329.69.

Context

One sampled expense from a sample size of forty was not in compliance with allowable grant guidelines or approved budget. Our sample of forty payroll transactions disclosed two employee time records that were not complete and two employees who were paid extra compensation that were not supported by their respective time records.

Effect

The District did not always comply with the criteria contained in the “Basic Guidelines” section of OMB Circular A-87 Attachment A, Section C, for this program.

Cause

Unknown

Recommendation

That the District provide information in accordance with the “Basic Guidelines” section of OMB Circular A-87 Attachment A, Section C that will properly support charges to the N.C.L.B.-Title I SIA program.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2015

Section 3- Schedule of Federal Award Findings and Questioned Costs (Cont'd)

Finding No. 2015-016

Information on the Federal Program

I.D.E.A. Part B – Basic	C.F.D.A No. 84.027
I.D.E.A. Part B – Preschool	C.F.D.A No. 84.173

Criteria or Specific Requirement

In accordance with criteria contained in the “Basic Guidelines” section of OMB Circular A-87 Attachment A, Section C, grantees must have appropriate documentation that supports the charges to a program. Appropriate support includes approved purchase orders, receiving reports, vendor invoices, canceled checks and payroll information that provides account charged, amounts and proper period.

Condition

The District provided information in accordance with the “Basic Guidelines” section of OMB Circular A-87 Attachment A, Section C that did not properly support charges to the I.D.E.A. Part B Basic and Preschool programs.

Questioned Costs

Our test of seventeen employees charged to the programs disclosed three employee time records that did not support the amounts charged to the programs. The result was known questioned costs totaling \$795.40, with an estimated projected amount of \$18,690.03.

Context

Our test of seventeen employees charged to the programs disclosed three employee time records that did not support the amounts charged to the programs.

Effect

The District did not always comply with the criteria contained in the “Basic Guidelines” section of OMB Circular A-87 Attachment A, Section C, for this program.

Cause

Unknown

Recommendation

That the District provide information in accordance with the “Basic Guidelines” section of OMB Circular A-87 Attachment A, Section C that will properly support charges to the I.D.E.A. Part B – Basic and Preschool programs.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2015

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major State programs, as required by OMB Circular A-133 and State of New Jersey Circular 15-08-OMB.

Finding No. 2015-017

Information on the State Program

State Aid Public – Cluster:	
Equalization Aid	GMIS No. 495-034-5120-078
Special Education Categorical Aid	GMIS No. 495-034-5120-089
Security Aid	GMIS No. 495-034-5120-084
Adjustment Aid	GMIS No. 495-034-5120-085
Per Pupil Growth Aid	GMIS No. 495-034-5120-097
PARCC Readiness Aid	GMIS No. 495-034-5120-098

Criteria or Specific Requirement

N.J.S.A. 18A:17-10 requires districts to file by August 1st its Board Secretary's annual report with the county superintendent's office. N.J.S.A. 18A:17-36 requires districts to file its annual Treasurer's report with the county superintendent's office by August 1st. Also, N.J.A.C. 6A:23A-16.10 requires districts to file within 60 days of the December month-end, a copy of the Board Secretary's and Treasurer's monthly financial reports.

Condition

The District did not file its Board Secretary and Treasurer reports by their required due dates in compliance with N.J.S.A. 18A:17-10, N.J.S.A. 18A:17-36 and N.J.A.C. 6A:23A-16.10.

Questioned Costs

None

Context

The District did not file its Board Secretary and Treasurer's reports with the County Superintendent's office as required.

Effect

The District did not comply with N.J.S.A. 18A:17-10, N.J.S.A. 18A:17-36 and N.J.A.C. 6A:23A-16.10 requirements.

Cause

Unknown

Recommendation

That the District file, in compliance with N.J.S.A. 18A:17-10, N.J.S.A. 18A:17-36 and N.J.A.C. 6A:23A-16.10, its Board Secretary and Treasurer's reports with the County Superintendent's office by the required due dates.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2015

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2015-018

Information on the State Program

State Aid Public – Cluster:

Equalization Aid	GMIS No. 495-034-5120-078
Special Education Categorical Aid	GMIS No. 495-034-5120-089
Security Aid	GMIS No. 495-034-5120-084
Adjustment Aid	GMIS No. 495-034-5120-085
Per Pupil Growth Aid	GMIS No. 495-034-5120-097
PARCC Readiness Aid	GMIS No. 495-034-5120-098

Criteria or Specific Requirement

N.J.A.C. 6A:23A-7.3 requires districts, annually in the pre-budget year, establish by board resolution, a maximum travel expenditure amount for the budget year that the district shall not exceed.

Condition

The District did not comply with N.J.A.C. 6A:23A-7.3 which requires districts, annually in the pre-budget year, establish by board resolution, a maximum travel expenditure amount for the budget year that the district shall not exceed.

Questioned Costs

None

Context

The District's travel expenses have increased significantly over the past few years and the requirements included in N.J.A.C. 6A:23A-7.3 have become more relevant. The District did not establish a travel maximum amount as required.

Effect

The District did not comply with N.J.A.C. 6A:23A-7.3.

Cause

Unknown

Recommendation

That the District comply with N.J.A.C. 6A:23A-7.3 by annually establishing, by resolution, a maximum travel expenditure amount.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2015

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2015-019

Information on the State Program

State Aid Public – Cluster:

Equalization Aid	GMIS No. 495-034-5120-078
Special Education Categorical Aid	GMIS No. 495-034-5120-089
Security Aid	GMIS No. 495-034-5120-084
Adjustment Aid	GMIS No. 495-034-5120-085
Per Pupil Growth Aid	GMIS No. 495-034-5120-097
PARCC Readiness Aid	GMIS No. 495-034-5120-098

Criteria or Specific Requirement

N.J.S.A. 18A:17-14.4 requires a school business administrator, or any other person designated by the board of education, to certify to the Department of the Treasury that all documentation prepared for income tax related purposes, in regard to superintendents of schools, assistant superintendents of schools and school business administrators, complies fully with the requirements of federal and state laws and regulations regarding the types of compensation which are required to be reported.

Condition

The District could not provide evidence certifying that all documentation prepared for income tax related purposes complies fully with the requirements of federal and state laws was filed in accordance with N.J.S.A. 18A:17-14.4.

Questioned Costs

None

Context

The District could not provide evidence that a certification in accordance with N.J.S.A. 18A:17-14.4 was prepared.

Effect

The District did not comply with N.J.S.A. 18A:17-14.4.

Cause

Unknown

Recommendation

That the District provide evidence certifying that all documentation prepared for income tax related purposes complies fully with the requirements of federal and state laws was filed in accordance with N.J.S.A. 18A:17-14.4.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2015

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2015-020

Information on the State Program

State Aid Public – Cluster:

Equalization Aid	GMIS No. 495-034-5120-078
Special Education Categorical Aid	GMIS No. 495-034-5120-089
Security Aid	GMIS No. 495-034-5120-084
Adjustment Aid	GMIS No. 495-034-5120-085
Per Pupil Growth Aid	GMIS No. 495-034-5120-097
PARCC Readiness Aid	GMIS No. 495-034-5120-098
Preschool Education Aid	GMIS No. 495-034-5120-086

Criteria or Specific Requirement

Districts must complete the Application for State School Aid (A.S.S.A.) in accordance with instructions provided by the Division of Administration and Finance, Department of Education. Districts must complete a set of workpapers that document the compilation of data and provides an audit trail for testing the enrolments reported on the A.S.S.A. report.

Condition

The District could not provide school attendance registers for certain charter/renaissance schools within the District that agreed to the submitted A.S.S.A. report and as a result on-roll students for those schools could not be verified.

Questioned Costs

None

Context

Our test of charter/renaissance school on-roll students disclosed 11 instances where we could not trace students to school attendance registers because the registers were not provided. Additionally, charter/renaissance school enrollment records differed from their attendance registers. Combined these errors resulted in a total error of 140 students.

Effect

The number of charter/renaissance school on-roll students could not be verified and may have an impact on the District's State Aid allocation.

Cause

The charter/renaissance school in question did not provide their attendance registers.

Recommendation

That the District obtain school attendance registers from charter/renaissance schools within the District so on-roll students for those schools can be verified.

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2015

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2015-020 (Cont'd)

Information on the State Program

State Aid Public – Cluster:

Equalization Aid	GMIS No. 495-034-5120-078
Special Education Categorical Aid	GMIS No. 495-034-5120-089
Security Aid	GMIS No. 495-034-5120-084
Adjustment Aid	GMIS No. 495-034-5120-085
Per Pupil Growth Aid	GMIS No. 495-034-5120-097
PARCC Readiness Aid	GMIS No. 495-034-5120-098
Preschool Education Aid	GMIS No. 495-034-5120-086

View of Responsible Officials and Planned Corrective Action

Given the timeline of the CHE which is always due prior to the submission of registers to CCSD, CCSD cannot mitigate student data error generated by charter school business processes. For example:

1. The CHE is due by Charter School A on 10/24/14.
2. School A submits 100 students to the CHE and provides CCSD all the required documentation for District Certification.
3. CCSD certifies the CHE.
4. The CHE counts are prepopulated into ASSA and locked.
5. School A submits a school register for the full month of October on November 1, 2014 to CCSD with 105 students.
 - a. The enrollment coordinator at School A forgot to inform CCSD of the additional 5 students enrolled prior to October 15, 2014.
 - b. They also forgot to enter the additional 5 students in NJ SMART and the CHE.
 - i. Those students were transfers from Pennsauken that were registered directly at the charter school in violation of statute and code.
 - ii. CCSD had no knowledge of the said students until reviewing the registers.
6. CCSD's 3rd party CPA reviews Charter registers and notes the five discrepancies as a finding on CCSD's Annual Report.

We believe if next year's CHE is due after the school registers are due to CCSD, we can ensure that Charter registers align to both the CHE and ASSA.

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2015

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2015-021

Information on the State Program

Preschool Education Aid GMIS No. 495-034-5120-086

Criteria or Specific Requirement

The Preschool Education Program objective is to establish and maintain a full-day preschool program for all three and four year-old resident students in a district and only costs associated with the program are permitted.

Condition

The District provided information in accordance with the Preschool Education compliance supplement that did not properly support charges to the Preschool Education Program.

Questioned Costs

Our test of salaries and non-salaries charged to the program identified two instances of unallowable salaries charged and one non-salary expense that was not supported by documentation. The District charged salaries to the program that were subsequently determined to be incorrect. An audit adjustment was recorded for all but one employee's salary which supporting documentation could not be provided by the District. The result of the improper charges resulted in known questioned costs totaling \$21,311.34, with an estimated projected amount of \$27,634.12. We could not determine the questioned costs associated with the estimated health benefits that were not adjusted to the actual amount paid.

Context

Our test of salaries and non-salaries charged to the program identified two instances of improper charges, one charged salary to the program that was subsequently determined to be incorrect and one instance where documentation was not available to support the charge. It was also noted that the District estimated its health benefits charged in the first half of the school year and never adjusted the charge to the actual amounts paid.

Effect

District charges to the Preschool Education program were not always allowable.

Cause

Unknown

Recommendation

That the District provide information in accordance with the Preschool Education compliance supplement that properly support charges to the Preschool Education Program.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2015

Section 5- Schedule of Federal Award and State Financial Assistance Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major State programs, as required by OMB Circular A-133 and State of New Jersey Circular 15-08-OMB.

Finding No. 2015-008 (See Section 2)

Information on the Federal and State Program

N.C.L.B – Title I	C.F.D.A. No. 84.010A
I.D.E.A. Part B – Basic	C.F.D.A. No. 84.027
I.D.E.A. Part B – Preschool	C.F.D.A. No. 84.173
School Based Youth Services Program	C.F.D.A. No. 93.995
National School Lunch Program	C.F.D.A. No. 10.555
National School Breakfast Program	C.F.D.A. No. 10.553
State School Lunch Program	G.M.I.S. No. 100-010-3360-067

Criteria or Specific Requirement

The State Department of Education requires districts to maintain a capital assets record that accounts for all assets whose historical value or estimated historical value is at least \$2,000.00.

Condition

The District's capital asset record was not maintained timely, did not account for all the assets owned by the District and did not report depreciation by function.

Questioned Costs

None

Context

The District's capital asset record was not maintained timely, included assets that could not be located, did not include all the District's capital assets and did not allocate depreciation by function. In addition, all capital assets were not tagged and an inventory of capital assets was not performed during the school year as required by the State Department of Education.

Effect

As a result of the above noted items, the District's capital asset record does not account for all assets owned by the District.

Cause

Unknown

Recommendation

That the District's capital asset record be maintained timely, account for all assets owned by the District and report depreciation by function.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Summary Schedule of Prior Year Audit Findings
and Questioned Costs as Prepared by Management

This section identifies the status of prior year findings related to the financial statements and Federal Awards and State Financial Assistance that are required to be reported in accordance with Government Auditing Standards, OMB Circular A-133 and State of New Jersey Circular 15-08-OMB.

FINANCIAL STATEMENT FINDINGS

Finding No. 2014-001

Condition

The District cash reconciliations for the general fund, net payroll and payroll agency accounts were not prepared in accordance with N.J.S.A. 18A:17-9 and included adjustments that were not identified.

Current Status

The condition continues to exist. See Finding No. 2015-001.

Planned Corrective Action

See District's corrective action plan for details.

Finding No. 2014-002

Condition

Food service and student activity receipts were not deposited promptly.

Current Status

The condition continues to exist. See Finding No. 2015-002.

Planned Corrective Action

See District's corrective action plan for details.

Finding No. 2014-003

Condition

The District did not prepare a payroll agency analysis as part of its payroll agency account reconciliation. This resulted in an accumulation of funds in this account that did not agree with liabilities subsequently paid to payroll agencies and also indicated unidentified monies in the payroll agency account.

Current Status

The condition continues to exist. See Finding No. 2015-003.

Finding No. 2014-004

Condition

The District did not acquire a Political Contribution Disclosure, 271 Form for all contracts \$17,500.00 or greater as required by the Department of Community Affairs' Local Finance Board Notice 2010-3.

Current Status

The condition has been corrected.

CITY OF CAMDEN SCHOOL DISTRICT
Summary Schedule of Prior Year Audit Findings
and Questioned Costs as Prepared by Management (Cont'd)

FINANCIAL STATEMENT FINDINGS (CONT'D)**Finding No. 2014-005****Condition**

The District did not withhold the proper amount from employees for employer provided health benefits as required by P.L. 2011 c. 78.

Current Status

The condition has been corrected.

Finding No. 2014-006**Condition**

The District paid health benefits for terminated employees past the one month permitted by District policy.

Current Status

The condition continues to exist. See Finding No. 2015-005.

Planned Corrective Action

See District's corrective action plan for details.

Finding No. 2014-007**Condition**

The District did not comply completely with purchasing, bids, quotations and state contract guidance provided by N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law) and Federal Law 34 CFR Part 80.36.

Current Status

The condition has been corrected.

FEDERAL AWARDS**Finding No. 2014-007****Information on the Federal Program**

N.C.L.B – Title IIA C.F.D.A No. 84.367A

Condition

The District did not comply completely with purchasing, bids, quotations and state contract guidance provided by N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law) and Federal Law 34 CFR Part 80.36.

Current Status

The condition has been corrected.

CITY OF CAMDEN SCHOOL DISTRICT
 Summary Schedule of Prior Year Audit Findings
 and Questioned Costs as Prepared by Management (Cont'd)

FEDERAL AWARDS**Finding No. 2014-008****Information on the Federal Program**

N.C.L.B – Title I C.F.D.A No. 84.010A

Condition

The District did not maintain and could not provide support for its salary charges as required by Title I “Basic Guidelines” section A-87, Attachment B.

Current Status

The condition has been corrected.

STATE FINANCIAL ASSISTANCE PROGRAMS**Finding No. 2014-005****Information on the State Program**

State Aid Public – Cluster:

Equalization Aid	GMIS No. 495-034-5120-078
Special Education Categorical Aid	GMIS No. 495-034-5120-089
Security Aid	GMIS No. 495-034-5120-084
Adjustment Aid	GMIS No. 495-034-5120-085

Condition

The District did not withhold the proper amount from employees for employer provided health benefits as required by P.L. 2011 c. 78.

Current Status

The condition has been corrected.

Finding No. 2014-007**Information on the State Program**

State Aid Public – Cluster:

Equalization Aid	GMIS No. 495-034-5120-078
Special Education Categorical Aid	GMIS No. 495-034-5120-089
Security Aid	GMIS No. 495-034-5120-084
Adjustment Aid	GMIS No. 495-034-5120-085

Condition

The District did not comply completely with purchasing, bids, quotations and state contract guidance provided by N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law) and Federal Law 34 CFR Part 80.36.

Current Status

The condition has been corrected.

CITY OF CAMDEN SCHOOL DISTRICT
Summary Schedule of Prior Year Audit Findings
and Questioned Costs as Prepared by Management (Cont'd)

STATE FINANCIAL ASSISTANCE PROGRAMS (CONT'D)

Finding No. 2014-009

Information on the State Program

Transportation Aid

GMIS No.495-034-5120-014

Condition

Our examination disclosed differences between the District's Report of Transported Resident Students (DRTRS) and various supporting documents.

Current Status

The condition has been corrected.

