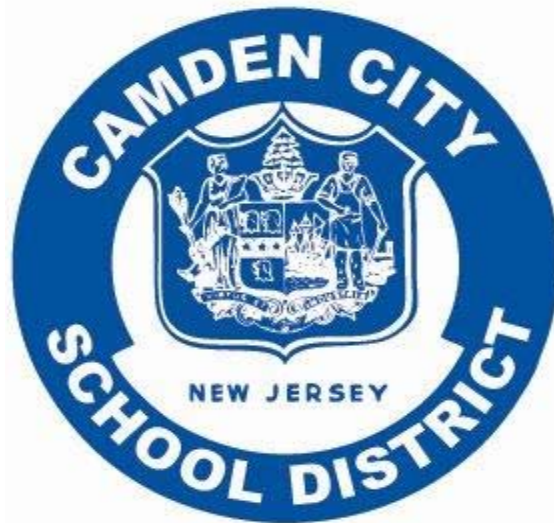


**CITY OF CAMDEN  
SCHOOL DISTRICT  
CAMDEN, NEW JERSEY**



**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2016**

**CITY OF CAMDEN SCHOOL DISTRICT**  
**Table of Contents**

---

<b>INTRODUCTORY SECTION</b>	<b><u>Page</u></b>
Letter of Transmittal	1
Organizational Chart	9
Roster of Officials	10
Consultants and Advisors	11
 <b>FINANCIAL SECTION</b>  	
<b>Independent Auditor's Report</b>	<b>13</b>
<b>Required Supplementary Information – Part I Management’s Discussion and Analysis</b>	<b>20</b>
<b>Basic Financial Statements</b>	
A. Government-Wide Financial Statements:	
A-1 Statement of Net Position	32
A-2 Statement of Activities	33
B. Fund Financial Statements:	
Governmental Funds:	
B-1 Balance Sheet	35
B-2 Statement of Revenues, Expenditures and Changes in Fund Balances	37
B-3 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	39
Proprietary Funds:	
B-4 Statement of Net Position	40
B-5 Statement of Revenues, Expenses and Changes in Fund Net Position	41
B-6 Statement of Cash Flows	42
Fiduciary Funds:	
B-7 Statement of Fiduciary Net Position	43
B-8 Statement of Changes in Fiduciary Net Position	44
<b>Notes to the Financial Statements</b>	<b>45</b>
<b>Required Supplementary Information - Part II</b>	
C. Budgetary Comparison Schedules	
C-1 Budgetary Comparison Schedule – General Fund	78
C-1a Combining Schedule of Revenues, Expenditures and Changes In Fund Balance – Budget and Actual	100
C-1b Community Development Block Grant – Budget and Actual	N/A
C-2 Budgetary Comparison Schedule – Special Revenue Fund	111
C-3 Notes to Required Supplementary Information – Part II Budget-to-GAAP Reconciliation	113

**CITY OF CAMDEN SCHOOL DISTRICT**  
**Table of Contents**

---

<b>INTRODUCTORY SECTION</b>	<u><b>Page</b></u>
<b>Required Supplementary Information – Part III</b>	
L. Schedules Related to Accounting and Reporting for Pensions (GASB 68)	
L-1 Schedule of the School District’s Proportionate Share of the Net Pension Liability – PERS	115
L-2 Schedule of the School District’s Contributions – PERS	116
L-3 Schedule of the School District’s Proportionate Share of the Net Pension Liability – TPAF	117
L-4 Schedule of School District Contributions – TPAF	118
L-5 Notes to the Required Supplementary Information – Part III GASB 68 Pension Changes	119
<b>Other Supplementary Information</b>	
D. School Based Budget Schedules:	
D-1 Combining Balance Sheet	122
D-2 Blended Resource Fund 15 – Combined Schedule of Expenditures Allocated by Resource Type – Actual - Districtwide	123
D-2a- Blended Resource Fund 15 – Schedule of Expenditures 2z Allocated by Resource Type – Actual – Schools	124
D-3 Blended Resource Fund 15 – Combined Schedule of Blended Expenditures – Budget and Actual - Districtwide	150
D-3a- Blended Resource Fund 15 – Schedule of Blended 3z Expenditures – Budget and Actual – Schools	160
E. Special Revenue Fund:	
E-1 Combining Schedule of Program Revenues and Expenditures – Budgetary Basis	421
E-2 Schedule of Preschool Education Aid – Budgetary Basis	425
F. Capital Projects Fund:	
F-1 Summary Statement of Project Expenditures	427
F-2 Statement of Revenues, Expenditures, and Changes in Fund Balance	428
F-2a- Statement of Project Revenues, Expenditures, Project Balance and Project 2d Status - Budgetary Basis	429

**CITY OF CAMDEN SCHOOL DISTRICT**  
**Table of Contents**

---

<b>INTRODUCTORY SECTION</b>	<u>Page</u>
<b>Other Supplementary Information (Cont'd)</b>	
G. Proprietary Funds:	
Enterprise Fund:	
G-1 Statement of Net Position	434
G-2 Statement of Revenue, Expenses and Changes in Fund Net Position	435
G-3 Statement of Cash Flows	436
Internal Service Fund:	
G-4 Combining Statement of Net Position	N/A
G-5 Combining Statement of Revenues, Expenses and Changes in Fund Net Position	N/A
G-6 Combining Statement of Cash Flows	N/A
H. Fiduciary Funds:	
H-1 Combining Statement of Fiduciary Net Position	438
H-2 Statement of Changes in Fiduciary Net Position	439
H-3 Student Activity Agency Fund Schedule of Receipts and Disbursements	440
H-4 Payroll Agency Fund Schedule of Receipts and Disbursements	441
I. Long-Term Debt:	
I-1 Schedule of Serial Bonds	N/A
I-2 Statement of Obligations under Capital Lease	443
I-3 Debt Service Fund Budgetary Comparison Schedule	N/A

**STATISTICAL SECTION (Unaudited)**

**Introduction to the Statistical Section**

**Financial Trends**

J-1 Net Position by Component	446
J-2 Changes in Net Position	447
J-3 Fund Balances - Governmental Funds	449
J-4 Changes in Fund Balances - Governmental Funds	450
J-5 General Fund Other Local Revenue by Source	451

**Revenue Capacity**

J-6 Assessed Value and Actual Value of Taxable Property	453
J-7 Direct and Overlapping Property Tax Rates	454
J-8 Principal Property Taxpayers	455
J-9 Property Tax Levies and Collections	456

**Debt Capacity**

J-10 Ratios of Outstanding Debt by Type	458
J-11 Ratios of Net General Bonded Debt Outstanding	459
J-12 Direct and Overlapping Governmental Activities Debt	460
J-13 Legal Debt Margin Information	461

**CITY OF CAMDEN SCHOOL DISTRICT  
Table of Contents**

---

<b>INTRODUCTORY SECTION</b>	<b><u>Page</u></b>
<b>Statistical Section (Cont'd)</b>	
<b>Demographic and Economic Information</b>	
J-14 Demographic and Economic Statistics	463
J-15 Principal Non-Governmental Employers	464
<b>Operating Information</b>	
J-16 Full-time Equivalent District Employees by Function/Program	466
J-17 Operating Statistics	467
J-18 School Building Information	468
J-19 Schedule of Required Maintenance	472
J-20 Insurance Schedule	473
 <b>SINGLE AUDIT SECTION</b>  	
K-1 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	16
K-2 Report on Compliance for Each Major Program and Report on Internal Control Over Compliance Required By Uniform Guidance and State of New Jersey Circular 15-08-OMB	475
K-3 Schedule of Expenditures of Federal Awards, Schedule A	478
K-4 Schedule of Expenditures of State Financial Assistance, Schedule B	482
K-5 Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	486
K-6 Schedule of Findings and Questioned Costs	489
K-7 Summary Schedule of Prior Year Audit Findings and Questioned Costs as Prepared by Management	524

## INTRODUCTORY SECTION



February 10, 2017

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 (CCSD) for the year ended June 30, 2016, is hereby submitted. 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the State of New Jersey Circular 15-08 OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments." Information related to this single audit, including the auditor's report on the internal control and compliance over financial reporting and administrative findings – financial, compliance and performance, is 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 Advisory 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 and vocational as well as special education for handicapped students. The District completed the 2015-2016 year with an average daily enrollment of 9,288 students, which is 17.50% below the previous year's average daily enrollment. The following details the changes in the student enrollment of the District over the last seven years.



Average Daily Student Enrollment		
Year	Enrollment	Percent Change
2015-16	9,288	-17.50%
2014-15	11,258	-3.60%
2013-14	11,679	-2.59%
2012-13	11,990	-4.23%
2011-12	12,520	0.10%
2010-11	12,507	-2.76%
2009-10	12,862	2.68%

## **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:**

In early 2016, CCSD's Senior Leadership Cabinet convened to determine Organizational Priorities and Goals for the upcoming 2016-2017 school year. These goals are as follows:

##### **1. Advance school improvement strategies**

- Improve students' math and reading skills by introducing new curricular supports
- Develop better aligned opportunities to increase college and career readiness, especially in career and technical education
- Ensure that students with special needs and bilingual students receive the supports they need to succeed
- Strategically utilize staff evaluation tools
- Increase the capacity of school leadership teams
- Develop a method for systematizing future portfolio actions

##### **2. Develop an equity agenda**

- Coordinate and provide wrap-around services to students and families
- Provide schools with training on restorative justice and trauma-informed care
- Increase participation in Camden's common enrollment system
- Increase student access to transportation

##### **3. Develop positive culture and increased capacity in the Central Office**

- Further develop an organizational culture based on core values and continuous feedback
- Refine systems related to diversity and equity
- Celebrate progress among Camden students
- Improve our physical workspace
- Share and discuss our theory of change
- Systematize our organizational goals through consistent data monitoring

##### **4. Ensure that school and system-wide improvements are sustainable**

- Execute on long-term financial investments in order to transition to a variable cost organization
- Integrate key data systems
- Develop improved systems and internal controls in the Business Office
- Advance system-wide needs, including talent recruitment and development

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](http://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 2015-16, 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: 21<sup>st</sup> 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. 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 Assigned – Other Purposes of fund balance at June 30, 2016. 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:**

Currently, the School District has no new bonding for the 2015-2016 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 Advisory 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 Advisory 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 and the related Uniform Guidance revised and State of New Jersey OMB Circular 15-08 OMB. 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 light blue horizontal line.

Paymon Rouhanifard

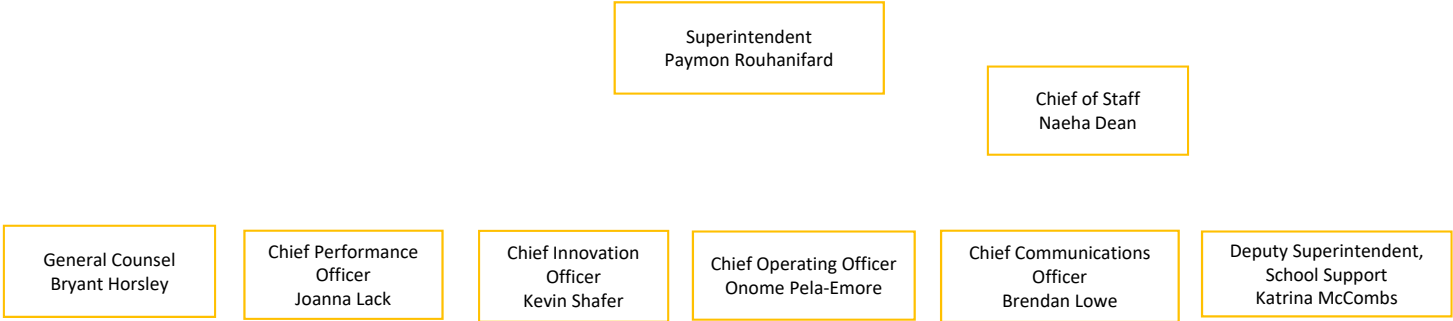
State District Superintendent of Schools

A handwritten signature in black ink, appearing to read "Karen Willis", written over a light blue horizontal line.

Karen Willis

Interim School Business Administrator/Board Secretary

# Superintendent's Cabinet



As of January 2017

# Camden City School District

*Camden, New Jersey*

## Roster of Officials

*June 30, 2016*

<b><u>Members of the Advisory Board</u></b>	<b><u>Term Expires</u></b>
Mrs. Martha F. Wilson (President)	2017
Mrs. Felisha Reyes-Morton (Vice President)	2018
Ms. Taisha E. Minier	2017
Mr. Wasim Muhammad	2017
Ms. Theresa D. Atwood	2018
Mr. Joshua Cole	2018
Ms. Kathryn Blackshear	2019
Mr. Jose M. Brito-Bueno	2019
Ms. Dorothy A. Burley	2019

### **Other Officials**

Mr. Paymon Rouhanifard, State District Superintendent

Karen Willis, Interim School Business Administrator/ Board Secretary

Mr. Lester Taylor, Board Solicitor



# Camden City School District

*Camden, New Jersey*

## *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, 2016, 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.

### ***Basis for Adverse Opinion on the Governmental Activities, General Fund and Special Revenue Fund***

The expenses reported in the governmental activities, general fund and special revenue fund do not include all the known and potential unknown liabilities that should be recorded as expenses. It was determined that it would be impractical to properly record all known liabilities and impossible to determine the amount of unknown liabilities. The amount by which these unrecorded liabilities affects the School District's liabilities, expenses and net position is not reasonably determinable but presumed to be material.

***Basis for Adverse Opinion on the Governmental Activities, Business-Type Activities and Enterprise Fund (Food Service)***

The capital assets reported in the School District's governmental activities, business-type activities and enterprise fund (food service) do not include all the capital assets owned by the School District, included additions from prior fiscal years that were not previously reported (see Notes to Financial Statements – Note 20), included capital assets that could not be located and did not report depreciation by function.

***Adverse Opinion***

In our opinion, because of the effects of the matters described in the “*Basis for Adverse Opinion on the Governmental Activities, General Fund and Special Revenue Fund*” and the “*Basis for Adverse Opinion on the Governmental Activities, Business-Type Activities and Enterprise Fund (Food Service)*” paragraphs, the financial statements for the governmental activities, the business-type activities, the general fund, special revenue fund and the enterprise fund (food service) do not present fairly, in all material respects, the respective financial position of the City of Camden School District, in the County of Camden, State of New Jersey, as of June 30, 2016, 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.

***Unmodified Opinions***

In our opinion, the capital projects fund, debt service fund and the aggregate remaining fund information (fiduciary funds) financial statements present fairly, in all material respects, the respective financial position of the City of Camden School District, in the County of Camden, State of New Jersey, as of June 30, 2016, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that 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 the 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), 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.

**Other Matters (Cont'd)***Other Information (Cont'd)*

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 for the general fund including the blended resource schedules, special revenue fund and schedules of expenditures of federal awards and state financial assistance and the major fund supporting statements for the enterprise fund (food service) are not fairly stated, in all material respects, in relation to the respective basic financial statements because the respective basic financial statements are also not fairly stated. Additionally, in our opinion, the accompanying combining statements for the aggregate remaining fund information (fiduciary fund) and the major fund supporting statements for the capital projects fund are fairly stated, in all material respects, in relation to the respective basic financial statements.

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 February 10, 2017 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  
 Certified Public Accountants  
 & Consultants



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

Voorhees, New Jersey  
 February 10, 2017

**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, 2016, 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 February 10, 2017. Our report on the financial statements included an adverse opinion and described the reasons for our opinion regarding the governmental activities, business-type activities, general fund, special revenue fund and enterprise fund (Food Service).

***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 entity'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.

2016-001	2016-008
2016-002	2016-011
2016-003	2016-015
2016-005	2016-016
2016-007	2016-017

**Internal Control Over Financial Reporting (Cont'd)**

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.

2016-004	2016-012
2016-006	2016-013
2016-009	2016-018
2016-010	

**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.

2016-001	2016-009
2016-002	2016-010
2016-003	2016-014
2016-004	2016-015
2016-005	2016-016
2016-006	2016-017
2016-007	2016-018
2016-008	

**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 entity'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  
February 10, 2017



REQUIRED SUPPLEMENTARY INFORMATION  
PART I  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**CITY OF CAMDEN SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
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, 2016. 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 2016 are as follows:

- In total, net position decreased \$17,508,255.83, which represents a 7.89 percent decrease from 2015, mainly attributable the results of fiscal year operations in the General Fund.
- General revenues accounted for \$298,805,658.89 in revenue or 72.13 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions and capital grants accounted for \$115,481,273.25 or 27.87 percent of total revenues of \$414,286,932.14.
- For governmental and business-type activities, cash and cash equivalents decreased by \$18,472,946.77, receivables increased by \$7,221,101.19, accounts payable decreased \$3,509,429.94 and capital assets, net decreased by \$8,493,476.62.
- The School District had \$421,955,061.68 in expenses; \$115,481,273.25 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$298,805,658.89 consisted primarily of federal and state aid.
- Among governmental funds, the General Fund had \$318,318,294.99 in revenues and \$330,550,608.12 in expenditures (excluding transfers). The General Fund's fund balance decreased \$9,569,386.91 from 2015.

### **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.

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.

**CITY OF CAMDEN SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
UNAUDITED (CONTINUED)**

**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 2016?". 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.

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.

**CITY OF CAMDEN SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
UNAUDITED (CONTINUED)**

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

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 FISCAL YEAR ENDED JUNE 30, 2016  
UNAUDITED (CONTINUED)**

**The School District as a Whole (Continued)**

Table 1 provides a summary of the School District's net position for 2016, in accordance with GASB Statement 34. Net position comparisons of fiscal year 2016 to fiscal year 2015 are presented as follows:

**Table 1  
Net Position**

	2016	2015
<b>Assets</b>		
Current and Other Assets	\$ 35,973,576.73	\$ 46,919,986.65
Capital Assets	320,346,944.60	326,603,862.37
 Total Assets	 356,320,521.33	 373,523,849.02
 <b>Deferred Outflows of Resources Related to Pensions</b>	 17,091,006.00	 6,766,806.00
 <b>Liabilities</b>		
Long-Term Liabilities	105,152,255.88	95,042,029.01
Other Liabilities	36,308,139.04	39,383,512.62
 Total Liabilities	 141,460,394.92	 134,425,541.63
 <b>Deferred Inflows of Resources Related to Pensions</b>	 10,035,277.00	 8,677,561.00
 <b>Net Position</b>		
Net Investment in Capital Assets	319,717,388.72	325,349,176.45
Restricted	24,543,020.78	13,786,415.81
Unrestricted (Deficit)	(122,344,554.09)	(101,948,039.87)
 Total Net Position	 221,915,855.41	 237,187,552.39
 <b>Restatement:</b>		
To Record Additional Capital Assets Resulting from Capital Asset Inventory Update	  -	  2,236,558.85
	 \$ 221,915,855.41	 \$ 239,424,111.24

The District's combined net position was \$221,915,855.41 on June 30, 2016. This was a decrease of 7.89% 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 FISCAL YEAR ENDED JUNE 30, 2016  
UNAUDITED (CONTINUED)**

**The School District as a Whole (Continued)**

Table 2 shows changes in net position for year 2016. The District has prepared financial statements in accordance with GASB Statement 34. Revenue and expense comparisons from year 2016 to year 2015 of government-wide data are as follows:

**Table 2  
Changes in Net Position**

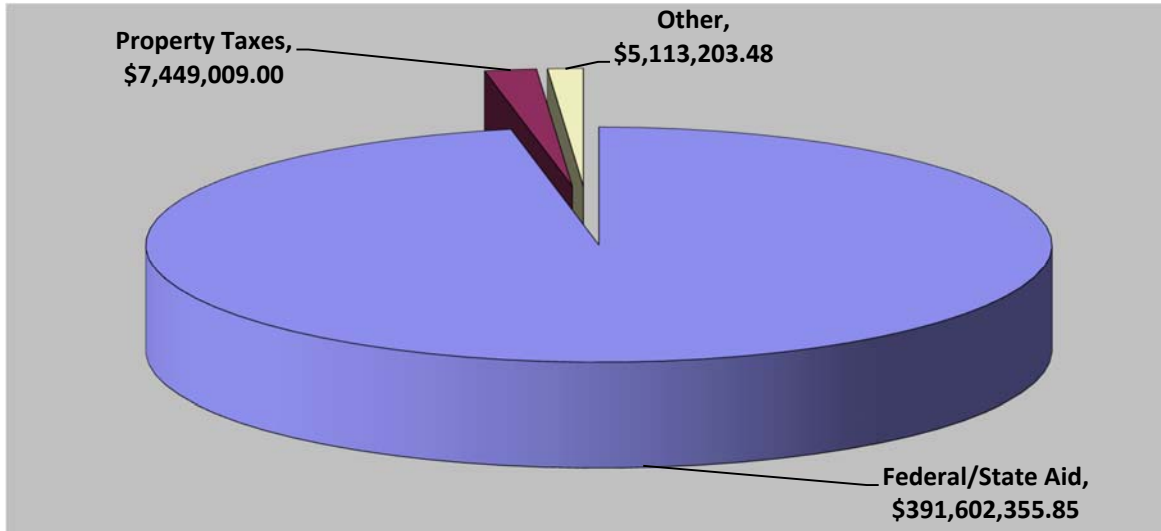
	2016	2015
<b>Revenues</b>		
Program Revenues:		
Charges for Services	\$ 734,174.59	\$ 611,063.09
Operating Grants and Contributions	114,747,098.66	104,128,806.77
Capital Grants and Contributions		569,208.75
General Revenues:		
Property Taxes	7,449,009.00	7,449,009.00
Grants and Entitlements	286,583,269.90	292,841,839.47
Other	4,773,379.99	2,281,499.20
Other		(703,621.00)
<b>Total Revenues &amp; Transfers</b>	<b>414,286,932.14</b>	<b>407,177,805.28</b>
<b>Program Expenses</b>		
Instruction	86,796,955.52	98,989,041.81
Support Services:		
Tuition	20,203,144.31	18,559,119.33
Related Services - Pupils and Instructional Staff	49,174,847.90	51,824,447.15
School, General and Business Administration	16,210,158.97	18,632,136.24
Plant Operations and Maintenance	26,156,784.21	28,757,780.04
Pupil Transportation	12,731,593.18	11,659,844.30
Special Schools	59,142.83	27,712.40
Charter and Renaissance Schools	95,403,472.46	65,204,824.81
Unallocated Benefits	107,044,233.78	95,818,071.83
Unallocated Depreciation	8,167,958.25	8,179,633.61
Interest on Long-Term Debt	6,770.27	8,140.96
Food Service	9,840,126.29	9,291,395.88
<b>Total Expenses</b>	<b>431,795,187.97</b>	<b>406,952,148.36</b>
<b>Increase (Decrease) in Net Position</b>	<b>\$ (17,508,255.83)</b>	<b>\$ 225,656.92</b>

**CITY OF CAMDEN SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
UNAUDITED (CONTINUED)**

**Governmental Activities**

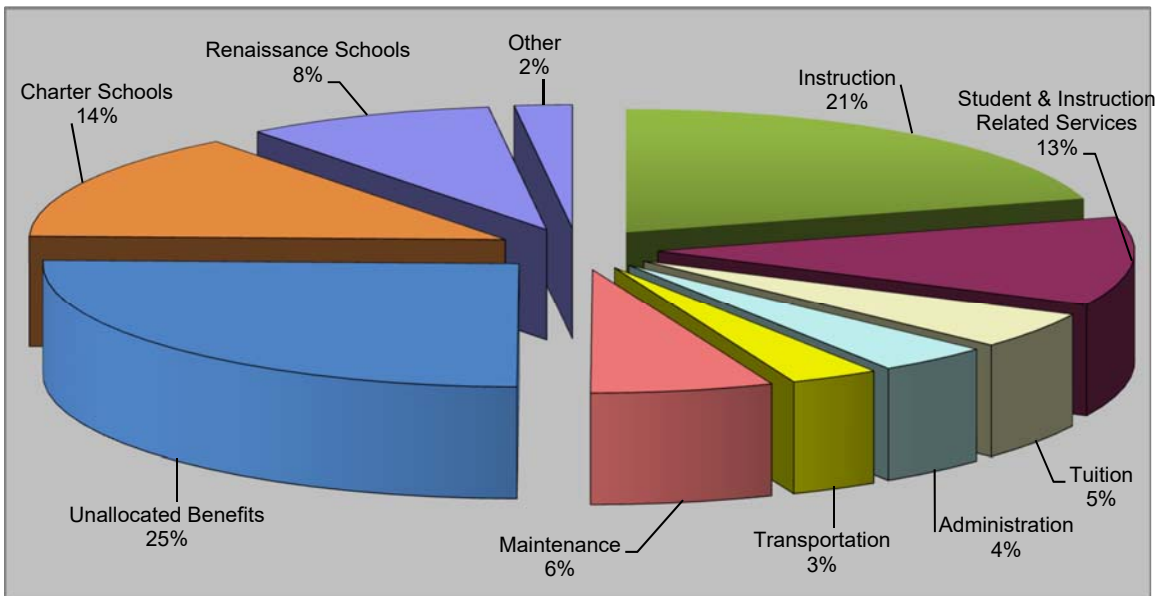
The District's total revenues were \$404,164,568.33 for the year ended June 30, 2016. Property taxes made up 1.84% percent of revenues for governmental activities for the School District for year 2016.

**Sources of Revenue for Fiscal Year 2016**



The total cost of all program and services was \$421,955,061.68. Instruction comprises 21 percent of District expenses.

**Expenses for Fiscal Year 2016**



**CITY OF CAMDEN SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
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 2016</u>	<u>Net Cost of Services 2016</u>	<u>Total Cost of Services 2015</u>	<u>Net Cost of Services 2015</u>
Instruction	\$ 86,796,955.52	\$ 72,906,861.05	\$ 98,989,041.81	\$ 83,396,389.37
Support Services:				
Tuition	20,203,144.31	20,203,144.31	18,559,119.33	18,559,119.33
Pupils and Instructional Staff	49,174,847.90	21,111,369.49	51,824,447.15	25,420,037.22
Administration	16,210,158.97	16,210,158.97	18,632,136.24	18,632,136.24
Plant Operations and Maintenance	26,156,784.21	26,156,784.21	28,757,780.04	28,757,780.04
Pupil Transportation	12,731,593.18	12,716,653.18	11,659,844.30	11,657,614.30
Special Schools	59,142.83	59,142.83	27,712.40	27,712.40
Charter/Renaissance Schools	95,403,472.46	95,403,472.46	65,204,824.81	65,204,824.81
Interest on Long-Term Debt	6,770.27	6,770.27	8,140.96	8,140.96
Other Unallocated	115,212,192.03	51,821,795.47	103,997,705.44	50,413,349.73
 Total Expenses	 <u>\$ 421,955,061.68</u>	 <u>\$ 316,596,152.24</u>	 <u>\$ 397,660,752.48</u>	 <u>\$ 302,077,104.40</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 FISCAL YEAR ENDED JUNE 30, 2016  
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 \$282,237.52.
- Charges for food services represent \$394,351.10 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 \$9,728,012.71.

**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 \$368,540,172.33 and expenditures were \$377,599,568.27. After adding other financing sources and uses, the net change in fund balance for the fiscal year was a decrease of \$9,059,395.94.

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, 2016, and the amount and percentage of increases and decreases in relation to prior year revenues.

<b>Revenue</b>	<b>Amount</b>	<b>Percent of Total</b>	<b>Increase (Decrease) from 2015</b>	<b>Percent of Increase (Decrease)</b>
Local Sources	\$ 12,612,650.55	3.4%	\$ 2,712,558.30	27.4%
State Sources	337,144,481.07	91.5%	(2,759,346.69)	-0.8%
Federal Sources	<u>18,783,040.71</u>	<u>5.1%</u>	<u>(2,293,036.69)</u>	<u>-10.9%</u>
Total	<u>\$ 368,540,172.33</u>	<u>100.0%</u>	<u>\$ (2,339,825.08)</u>	<u>-0.6%</u>

**CITY OF CAMDEN SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
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, 2016, and the percentage of increases and decreases in relation to prior year amounts.

<b>Expenditures</b>	<b>Amount</b>	<b>Percent of Total</b>	<b>Increase (Decrease) from 2015</b>	<b>Percent of Increase (Decrease)</b>
Current expense:				
Instruction	\$ 85,935,245.13	22.8%	\$ (12,304,020.34)	-12.5%
Support Services	193,341,098.27	51.2%	(4,280,827.94)	-2.2%
Capital Outlay	2,275,287.72	0.6%	(12,403,122.71)	-84.5%
Debt Service	585,321.86	0.2%	4,361.81	100.0%
Special, Charter and Renaissance Schools	<u>95,462,615.29</u>	<u>25.3%</u>	<u>30,230,078.08</u>	<u>46.3%</u>
Total	<u>\$ 377,599,568.27</u>	<u>100.0%</u>	<u>\$ 1,246,468.90</u>	<u>0.3%</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 2016. 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 2016, 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 FISCAL YEAR ENDED JUNE 30, 2016  
UNAUDITED (CONTINUED)**

**Capital Assets**

At the end of the year 2016, the School District had \$320,346,944.60 invested in land, buildings, machinery and equipment, net of depreciation. Table 4 shows year 2016 balances compared to 2015.

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

	<u>2016</u>	<u>2015</u>
Land and Land Improvements	\$ 23,436,861.99	\$ 23,424,861.99
Construction in Progress	88,789,698.43	87,015,315.73
Buildings and Improvements	311,754,317.72	311,688,449.72
Furniture, Machinery and Equipment	<u>22,887,000.05</u>	<u>26,220,280.11</u>
 Total	 446,867,878.19	 448,348,907.55
 Less: Accumulated Depreciation	 <u>(126,520,933.59)</u>	 <u>(119,508,486.33)</u>
	 <u>\$ 320,346,944.60</u>	 <u>\$ 328,840,421.22</u>

Overall net capital assets decreased \$8,493,476.62 from \$328,840,421.22 for fiscal year 2015 to \$320,346,944.60 for fiscal year 2016. For more detailed information, please refer to the Notes to the Financial Statements.

**Long-Term Liabilities Administration**

At June 30, 2016, the School District had \$105,152,255.88 of outstanding obligations, consisting of \$2,967,722.00 for compensated absences, \$579,618.41 for capital leases, \$49,937.47 for loans payable and \$101,554,978.00.00 for the net pension liability.

**Factors Bearing on the District's Future**

State Funding – a crucial element to maintaining the District's 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, 2016

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 8,816,574.03	\$ 614,017.08	\$ 9,430,591.11
Receivables, net	24,235,973.65	1,941,419.32	26,177,392.97
Interfund Accounts Receivable - Fiduciary Funds	307,589.93		307,589.93
Inventories		58,001.72	58,001.72
Restricted Assets:			
Capital Reserve Account - Cash	1.00		1.00
Capital Assets, net	<u>318,988,184.91</u>	<u>1,358,759.69</u>	<u>320,346,944.60</u>
Total Assets	<u>352,348,323.52</u>	<u>3,972,197.81</u>	<u>356,320,521.33</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Related to Pensions	<u>17,091,006.00</u>	<u>-</u>	<u>17,091,006.00</u>
<b>LIABILITIES:</b>			
Accounts Payable	19,608,812.76	813,928.12	20,422,740.88
Other Current Liabilities	2,175,000.00		2,175,000.00
Internal Balances	190,699.67	(190,699.67)	
Interfund Accounts Payable - Fiduciary Funds	77,533.54	2,342.04	79,875.58
Accrued Interest Payable	4,626.13		4,626.13
Intergovernmental Payable	2,426,233.10	6,230.12	2,432,463.22
Unearned Revenue	11,191,841.01	1,592.22	11,193,433.23
Noncurrent Liabilities:			
Due within One Year	758,513.41	35,212.36	793,725.77
Due beyond One Year	<u>104,343,805.00</u>	<u>14,725.11</u>	<u>104,358,530.11</u>
Total Liabilities	<u>140,777,064.62</u>	<u>683,330.30</u>	<u>141,460,394.92</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Related to Pensions	<u>10,035,277.00</u>	<u>-</u>	<u>10,035,277.00</u>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	318,408,566.50	1,308,822.22	319,717,388.72
Restricted for:			
Capital Projects	5,152,185.78		5,152,185.78
Other Purposes	19,390,835.00		19,390,835.00
Unrestricted (Deficit)	<u>(124,324,599.38)</u>	<u>1,980,045.29</u>	<u>(122,344,554.09)</u>
Total Net Position	<u>\$ 218,626,987.90</u>	<u>\$ 3,288,867.51</u>	<u>\$ 221,915,855.41</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, 2016

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	\$ 60,670,211.39		\$ 13,550,270.98		\$ (47,119,940.41)		\$ (47,119,940.41)
Special Education	17,502,650.02	\$ 339,823.49			(17,162,826.53)		(17,162,826.53)
Other Special Instruction	4,156,291.82				(4,156,291.82)		(4,156,291.82)
Other Instruction	4,107,766.38				(4,107,766.38)		(4,107,766.38)
Community Services Programs/Operations	360,035.91				(360,035.91)		(360,035.91)
Support Services:							
Tuition	20,203,144.31				(20,203,144.31)		(20,203,144.31)
Student and Instruction Related Services	49,174,847.90		28,063,478.41		(21,111,369.49)		(21,111,369.49)
School Administrative Services	5,538,429.37				(5,538,429.37)		(5,538,429.37)
General and Business Administrative Services	10,671,729.60				(10,671,729.60)		(10,671,729.60)
Plant Operations and Maintenance	26,156,784.21				(26,156,784.21)		(26,156,784.21)
Pupil Transportation	12,731,593.18		14,940.00		(12,716,653.18)		(12,716,653.18)
Unallocated Benefits	107,044,233.78		63,390,396.56		(43,653,837.22)		(43,653,837.22)
Special Schools	59,142.83				(59,142.83)		(59,142.83)
Charter Schools	59,736,871.00				(59,736,871.00)		(59,736,871.00)
Resident Renaissance Schools	35,666,601.46				(35,666,601.46)		(35,666,601.46)
Interest on Long-Term Debt	6,770.27				(6,770.27)		(6,770.27)
Unallocated Depreciation	8,167,958.25				(8,167,958.25)		(8,167,958.25)
Total Governmental Activities	421,955,061.68	339,823.49	105,019,085.95	-	(316,596,152.24)	-	(316,596,152.24)
Business-Type Activities:							
Food Service	9,840,126.29	394,351.10	9,728,012.71			\$ 282,237.52	282,237.52
Total Business-Type Activities:	9,840,126.29	394,351.10	9,728,012.71	-	-	282,237.52	282,237.52
Total Primary Government	\$ 431,795,187.97	\$ 734,174.59	\$ 114,747,098.66	\$ -	(316,596,152.24)	282,237.52	(316,313,914.72)
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes, net					7,449,009.00		7,449,009.00
Federal and State Aid Not Restricted					282,323,159.68		282,323,159.68
Federal and State Aid Restricted					4,260,110.22		4,260,110.22
Investment Earnings					1,802.10		1,802.10
Miscellaneous Income Not Restricted					4,771,577.89		4,771,577.89
Total General Revenues and Transfers					298,805,658.89	-	298,805,658.89
Change in Net Position					(17,790,493.35)	282,237.52	(17,508,255.83)
Net Position -- July 1					234,496,265.75	2,691,286.64	237,187,552.39
Prior Period Adjustment					1,921,215.50	315,343.35	2,236,558.85
Net Position -- July 1 (Restated)					236,417,481.25	3,006,629.99	239,424,111.24
Net Position -- June 30					\$ 218,626,987.90	\$ 3,288,867.51	\$ 221,915,855.41

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, 2016

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS:</b>					
Cash and Cash Equivalents	\$ 8,816,574.03				\$ 8,816,574.03
Interfund Accounts Receivable	3,185,373.53		\$ 160,579.18		3,345,952.71
Receivables from Other Governments	1,917,642.08	\$ 15,584,484.64	4,991,605.60		22,493,732.32
Other Accounts Receivable	1,742,241.33				1,742,241.33
Restricted Cash and Cash Equivalents	1.00				1.00
<b>Total Assets</b>	<u>\$ 15,661,831.97</u>	<u>\$ 15,584,484.64</u>	<u>\$ 5,152,184.78</u>	<u>\$ -</u>	<u>\$ 36,398,501.39</u>
<b>LIABILITIES AND FUND BALANCES:</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 13,008,258.72	\$ 2,838,486.04			\$ 15,846,744.76
Judgments Payable	2,175,000.00				2,175,000.00
Interfund Accounts Payable	243,320.50	3,063,275.49			3,306,595.99
Payable to Federal Government		1,061,915.18			1,061,915.18
Payable to State Government		414,259.92			414,259.92
Payable to Other Government	950,058.00				950,058.00
Unearned Revenue		11,191,841.01			11,191,841.01
<b>Total Liabilities</b>	<u>16,376,637.22</u>	<u>18,569,777.64</u>	<u>-</u>	<u>-</u>	<u>34,946,414.86</u>
<b>Fund Balances (Deficit):</b>					
<b>Restricted for:</b>					
Capital Projects	1.00		\$ 5,152,184.78		5,152,185.78
Emergency Reserve	1,000,000.00				1,000,000.00
Excess Surplus--Designated for Subsequent Year's Expenditures	18,390,835.00				18,390,835.00
<b>Assigned:</b>					
Other Purposes	173,248.05				173,248.05
Designated for Subsequent Year's Expenditures	2,455,164.23				2,455,164.23
<b>Unassigned:</b>					
Special Revenue Fund		(2,985,293.00)			(2,985,293.00)
General Fund	(22,734,053.53)				(22,734,053.53)
<b>Total Fund Balances (Deficit)</b>	<u>(714,805.25)</u>	<u>(2,985,293.00)</u>	<u>5,152,184.78</u>	<u>-</u>	<u>1,452,086.53</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 15,661,831.97</u>	<u>\$ 15,584,484.64</u>	<u>\$ 5,152,184.78</u>	<u>\$ -</u>	

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GOVERNMENTAL FUNDS**  
 Balance Sheet  
 As of June 30, 2016

	<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 \$443,669,930.59, and the accumulated depreciation is \$124,681,745.68.					\$ 318,988,184.91
Interest on long-term debt in the statement of activities is accrued, regardless of when due.					(4,626.13)
Long-term liabilities, including capital leases payable, compensated absences payable and net pension liability are not due and payable in the current period and therefore are not reported as liabilities in the funds.					(105,102,318.41)
Deferred outflows and deferred inflows related to pensions represent the consumption and acquisition, respectively, of resources that relate to future periods; therefore, such amounts are not reported in the fund financial statements.					7,055,729.00
Accounts Payable related to the April 1, 2017 Required PERS pension contribution that is not to be liquidated with current financial resources.					<u>(3,762,068.00)</u>
Net position of governmental activities					<u><u>\$ 218,626,987.90</u></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, 2016

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUES:</b>				
Local Tax Levy	\$ 7,449,009.00			\$ 7,449,009.00
Tuition	339,823.49			339,823.49
Rents and Royalties	1,296,422.37			1,296,422.37
Miscellaneous	3,476,957.62	\$ 50,438.07		3,527,395.69
State Sources	304,832,767.33	29,949,985.07	\$ 2,361,728.67	337,144,481.07
Federal Sources	923,315.18	17,859,725.53		18,783,040.71
	<u>318,318,294.99</u>	<u>47,860,148.67</u>	<u>2,361,728.67</u>	<u>368,540,172.33</u>
Total Revenues				
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Regular Instruction	46,258,230.02	13,550,270.98		59,808,501.00
Special Education Instruction	17,502,650.02			17,502,650.02
Other Special Instruction	4,156,291.82			4,156,291.82
Other Instruction	4,107,766.38			4,107,766.38
Community Services Programs/Operations	360,035.91			360,035.91
Support Services and Undistributed Costs:				
Tuition	20,203,144.31			20,203,144.31
Student and Instruction Related Services	21,681,333.26	27,493,514.64		49,174,847.90
School Administrative Services	5,538,429.37			5,538,429.37
Other Administrative Services	9,211,979.04			9,211,979.04
Plant Operations and Maintenance	25,597,820.07	470,958.48		26,068,778.55
Pupil Transportation	12,564,975.32	14,940.00		12,579,915.32
Unallocated Benefits	66,819,110.43	3,744,893.35		70,564,003.78
Special Schools	59,142.83			59,142.83
Transfer to Charter Schools	59,736,871.00			59,736,871.00
Transfer to Resident Renaissance Schools	35,666,601.46			35,666,601.46
Debt Service:				
Lease Purchase Agreements - Principal	573,970.54			573,970.54
Interest and Other Charges	11,351.32			11,351.32
Capital Outlay	500,905.02		1,774,382.70	2,275,287.72
	<u>330,550,608.12</u>	<u>45,274,577.45</u>	<u>1,774,382.70</u>	<u>377,599,568.27</u>
Total Expenditures				
Excess (Deficiency) of Revenues over Expenditures	<u>(12,232,313.13)</u>	<u>2,585,571.22</u>	<u>587,345.97</u>	<u>(9,059,395.94)</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GOVERNMENTAL FUNDS**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Fiscal Year Ended June 30, 2016

	<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	\$ (1,597,184.00)	\$ 1,597,184.00		
Operating Transfers In:				
Contribution to School-Based Budgets--Special Revenue	<u>4,260,110.22</u>	<u>(4,260,110.22)</u>		
Total Other Financing Sources and Uses	<u>2,662,926.22</u>	<u>(2,662,926.22)</u>	-	-
Net Change in Fund Balances	(9,569,386.91)	(77,355.00)	\$ 587,345.97	\$ (9,059,395.94)
Fund Balance (Deficit) -- July 1	<u>8,854,581.66</u>	<u>(2,907,938.00)</u>	<u>4,564,838.81</u>	<u>10,511,482.47</u>
Fund Balance (Deficit) -- June 30	<u>\$ (714,805.25)</u>	<u>\$ (2,985,293.00)</u>	<u>\$ 5,152,184.78</u>	<u>\$ 1,452,086.53</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, 2016

Total Net Change in Fund Balances - Governmental Funds		\$ (9,059,395.94)
Amounts reported for governmental activities in the statement of activities (A-2) are different because:		
<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	\$ (10,729,102.72)	
Capital Asset Additions	<u>2,275,287.72</u>	
		(8,453,815.00)
Repayment of capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities.		573,970.54
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.		4,581.05
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.		101,525.00
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.		<u>(957,359.00)</u>
Change in Net Position of Governmental Activities		<u>\$ (17,790,493.35)</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, 2016

	<u>Food Service</u>
<b>ASSETS:</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 614,017.08
Intergovernmental Accounts Receivable:	
State	19,193.96
Federal	1,885,435.40
Interfund Accounts Receivable:	
Due General Fund	5,207.78
Due Special Revenue Fund	185,491.89
Accounts Receivable	36,789.96
Inventory	<u>58,001.72</u>
Total Current Assets	<u>2,804,137.79</u>
Noncurrent Assets:	
Machinery and Equipment	3,197,947.60
Less Accumulated Depreciation	<u>(1,839,187.91)</u>
Total Noncurrent Assets	<u>1,358,759.69</u>
Total Assets	<u>4,162,897.48</u>
<b>LIABILITIES:</b>	
Current Liabilities:	
Accounts Payable	813,928.12
Unearned Revenue	1,592.22
Loans Payable	35,212.36
Interfund Accounts Payable:	
Due Student Activity Fund	2,342.04
Intergovernmental Accounts Payable:	
Federal	<u>6,230.12</u>
Total Current Liabilities	<u>859,304.86</u>
Noncurrent Liabilities:	
Loans Payable	<u>14,725.11</u>
Total Noncurrent Liabilities	<u>14,725.11</u>
Total Liabilities	<u>874,029.97</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	1,308,822.22
Unrestricted	<u>1,980,045.29</u>
Total Net Position	<u>\$ 3,288,867.51</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, 2016

	<u>Food Service</u>
<b>OPERATING REVENUES:</b>	
Charges for Services:	
Daily Sales-Non-reimbursable Programs	\$ 314,038.52
Miscellaneous	3,568.41
Special Functions	<u>76,744.17</u>
Total Operating Revenues	<u>394,351.10</u>
<b>OPERATING EXPENSES:</b>	
Salaries	3,950,282.32
Employee Benefits	59,340.70
Repairs and Maintenance	131,092.30
Other Purchased Services	1,398,620.70
Supplies and Materials	533,055.95
Cost of Sales:	
Reimbursable Programs	2,623,601.55
Non-reimbursable Programs	928,971.23
Miscellaneous Expenditures	73,475.92
Depreciation	<u>141,685.62</u>
Total Operating Expenses	<u>9,840,126.29</u>
Operating Loss	<u>(9,445,775.19)</u>
<b>NONOPERATING REVENUE (EXPENSES):</b>	
State Sources:	
State School Lunch Program	99,760.13
Federal Sources:	
Adult and Child Care Food Program	381,778.11
School Breakfast Program	2,768,884.10
National School Lunch Program	5,550,580.35
Snack Program	129,724.56
Food Distribution Program	649,537.69
Fresh Fruits and Vegetables Program	49,103.77
National School Lunch Program - Equipment Grant	<u>98,644.00</u>
Total Nonoperating Revenues (Expenses)	<u>9,728,012.71</u>
Change in Net Position	<u>282,237.52</u>
Net Position - July 1	<u>2,691,286.64</u>
Prior Period Adjustments (Note 20)	<u>315,343.35</u>
Net Position - July 1 (Restated)	<u>3,006,629.99</u>
Net Position - June 30	<u>\$ 3,288,867.51</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, 2016

	<u>Food Service</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Receipts from Customers	\$ 369,458.88
Payments to Employees	(3,557,836.71)
Payments for Employee Benefits	(58,618.52)
Payments to Suppliers	<u>(7,089,177.49)</u>
Net Cash Used for Operating Activities	<u>(10,336,173.84)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>	
State Sources	100,313.15
Federal Sources	9,492,775.33
Transfers to Other Funds	<u>(5,207.78)</u>
Net Cash Provided by Non-Capital Financing Activities	<u>9,587,880.70</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Purchase of Capital Assets	(102,024.00)
Loan Proceeds	16,030.39
Payment of Loans	<u>(67,189.89)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(153,183.50)</u>
Net Decrease in Cash and Cash Equivalents	<u>(901,476.64)</u>
Cash and Cash Equivalents - July 1	<u>1,515,493.72</u>
Cash and Cash Equivalents - June 30	<u>\$ 614,017.08</u>
<b>Reconciliation of Operating Loss to Net Cash Provided Used for Operating Activities:</b>	
Operating Loss	\$ (9,445,775.19)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:	
Depreciation and Net Amortization	141,685.62
(Increase) Decrease in Other Accounts Receivable	(24,655.64)
(Increase) Decrease in Inventory	2,154.27
Increase (Decrease) in Accounts Payable	(1,009,346.32)
Increase (Decrease) in Unearned Revenue	<u>(236.58)</u>
Total Adjustments	<u>(890,398.65)</u>
Net Cash Used for Operating Activities	<u><u>\$(10,336,173.84)</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, 2016

	Private-Purpose Trust Fund	Agency Funds	
	Unemployment Compensation <u>Trust</u>	Student <u>Activity</u>	<u>Payroll</u>
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 13,268.72	\$ 26,445.10	\$ 3,663,997.33
Intergovernmental Accounts Receivable:			
State	6,800.45		
Intrafund Accounts Receivable	171,115.01		
Interfund Accounts Receivable:			
Due General Fund	77,357.04	176.50	
Due Food Service Fund		2,342.04	
	<u>268,541.22</u>	<u>\$ 28,963.64</u>	<u>\$ 3,663,997.33</u>
<b>Total Assets</b>			
<b>LIABILITIES:</b>			
Accounts Payable	51,315.87		
Intrafund Accounts Payable			\$ 171,115.01
Interfund Accounts Payable:			
Due General Fund			307,589.93
Payroll Deductions and Withholdings			3,185,292.39
Payable to Student Groups		\$ 28,963.64	
	<u>51,315.87</u>	<u>\$ 28,963.64</u>	<u>\$ 3,663,997.33</u>
<b>Total Liabilities</b>			
<b>NET POSITION:</b>			
Held in Trust for Unemployment Claims and Other Purposes	<u>217,225.35</u>		
<b>Total Net Position</b>	<u>\$ 217,225.35</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, 2016

---

	Private-Purpose Trust Fund
	Unemployment Compensation Trust
ADDITIONS:	
Employee Salary Deductions	\$ 193,541.22
Board Contributions	1,241,274.84
Total Additions	1,434,816.06
DEDUCTIONS:	
Unemployment Compensation Claims	1,292,590.71
Total Deductions	1,292,590.71
Change in Net Position	142,225.35
Net Position -- July 1	75,000.00
Net Position -- June 30	\$ 217,225.35

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, 2016

---

**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, 2016 of 9,217.

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.

**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.

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.

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

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. 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.

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

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.

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.

**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):

***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 fund:

***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 four classifications: pension trust funds, investment trust funds, 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.

***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.

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

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 property 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-2, includes all amendments to the adopted budget, if any.

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.

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

**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.



**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)****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, 2016.

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 as accounts receivable.

**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 acquisition value at the time received.

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
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.

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)****Deferred Outflows and Deferred Inflows of Resources (Cont'd)**

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, 2016 and 2015 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.

**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.

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.

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)****Accrued Liabilities and Long-Term Obligations****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.

***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.

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

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 (cont'd):

***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 interim 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 interim 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.

**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.

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

The following GASB Statements became effective for the fiscal year ended June 30, 2016:

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 adoption of this Statement had no impact on the basic financial statements of the School District.

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 adoption of this Statement had no impact on the basic financial statements of the School District.

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 adoption of this Statement had no impact on the basic financial statements of the School District.

Statement No. 79, *Certain External Investment Pools and Pool Participants*. This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. The adoption of this Statement had no impact on the basic financial statements of the School District.

**Recently Issued Accounting Pronouncements**

The GASB has issued the following Statements during the fiscal year ended June 30, 2016 which will become effective in future fiscal years as shown below:

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 basic financial statements of the School District.

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 does not expect this Statement will have an impact on the basic financial statements of the School District.

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

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 basic financial statements of the School District.

Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*. The objective of this Statement is to address a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions. 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 basic financial statements of the School District.

Statement No. 80, *Blending Requirements for Certain Component Units an amendment of GASB Statement No. 14*. This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations Are Component Units*. 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 basic financial statements of the School District.

Statement No. 81, *Irrevocable Split-Interest Agreements*. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The Statement will become effective for the School District in fiscal year 2018. Management does not expect this Statement will have an impact on the basic financial statements of the School District.

Statement No. 82, *Pension Issues and amendment of GASB Statements No. 67, No. 68, and No. 73*. This Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The Statement will become effective for the School District in fiscal year 2017. Management does not expect this Statement will have a material impact on the basic financial statements of the School District.

**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**

**Custodial Credit Risk Related to Deposits (Cont'd)** - As of June 30, 2016, the School District's bank balances of \$24,019,714.55 were exposed to custodial credit risk as follows:

Insured by FDIC and GUDPA	\$ 19,533,808.39
Uninsured and Uncollateralized	<u>4,485,906.16</u>
Total	<u>\$ 24,019,714.55</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, 2016, the balance of the capital reserve account was \$1.00.

**Note 4: ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2016 consisted of intergovernmental awards and tuition, refunds and rental accounts receivable. Intergovernmental 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.

Accounts receivable as of fiscal year end for the School District's individual major and fiduciary funds, in the aggregate, are as follows:

<u>Fund</u>	<u>Intergovernmental</u>			<u>Other</u>		<u>Total</u>
	<u>Federal Awards</u>	<u>State Awards</u>	<u>Tuition</u>	<u>Refunds</u>	<u>Rentals</u>	
Governmental Activities:						
General	\$ 337,710.36	\$ 1,209,213.26	\$ 370,718.46	\$ 660,556.00	\$ 1,081,685.33	\$ 3,659,883.41
Special Revenue	15,560,535.58	23,949.06				15,584,484.64
Capital Projects		4,991,605.60				4,991,605.60
Total Governmental Activities	<u>15,898,245.94</u>	<u>6,224,767.92</u>	<u>370,718.46</u>	<u>660,556.00</u>	<u>1,081,685.33</u>	<u>24,235,973.65</u>
Business-Type Activities:						
Proprietary	1,885,435.40	19,193.96	-	36,789.96	-	1,941,419.32
Total Business-Type Activities	<u>1,885,435.40</u>	<u>19,193.96</u>	<u>-</u>	<u>36,789.96</u>	<u>-</u>	<u>1,941,419.32</u>
Totals	<u>\$ 17,783,681.34</u>	<u>\$ 6,243,961.88</u>	<u>\$ 370,718.46</u>	<u>\$ 697,345.96</u>	<u>\$ 1,081,685.33</u>	<u>\$ 26,177,392.97</u>

**Note 5: CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2016 is as follows:

	<b>Balance July 1, 2015 (Restated)</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance June 30, 2016</b>
<b>Governmental Activities:</b>				
Capital Assets, not being Depreciated:				
Land	\$ 13,510,700.00			\$ 13,510,700.00
Construction in Progress	87,015,315.73	\$ 1,774,382.70		88,789,698.43
Total Capital Assets, not being Depreciated	<u>100,526,015.73</u>	<u>1,774,382.70</u>	<u>-</u>	<u>102,300,398.43</u>
Capital Assets, being Depreciated:				
Land Improvements	9,914,161.99	12,000.00		9,926,161.99
Buildings and Improvements	311,688,449.72	65,868.00		311,754,317.72
Machinery and Equipment	23,006,349.07	423,037.02	\$ (3,740,333.64)	19,689,052.45
Total Capital Assets, being Depreciated	<u>344,608,960.78</u>	<u>500,905.02</u>	<u>(3,740,333.64)</u>	<u>341,369,532.16</u>
Total Capital Assets, Cost	<u>445,134,976.51</u>	<u>2,275,287.72</u>	<u>(3,740,333.64)</u>	<u>443,669,930.59</u>
Less Accumulated Depreciation for:				
Land Improvements	(4,874,397.40)	(318,575.10)		(5,192,972.50)
Buildings and Improvements	(98,162,316.07)	(7,819,792.37)		(105,982,108.44)
Machinery and Equipment	(14,656,263.13)	(2,590,735.25)	3,740,333.64	(13,506,664.74)
Total Accumulated Depreciation	<u>(117,692,976.60)</u>	<u>(10,729,102.72)</u>	<u>3,740,333.64</u>	<u>(124,681,745.68)</u>
Total Capital Assets, being Depreciated, Net	<u>226,915,984.18</u>	<u>(10,228,197.70)</u>	<u>-</u>	<u>216,687,786.48</u>
Governmental Activities Capital Assets, Net	<u>\$ 327,441,999.91</u>	<u>\$ (8,453,815.00)</u>	<u>\$ -</u>	<u>\$ 318,988,184.91</u>
<b>Business-Type Activities:</b>				
Capital Assets, being Depreciated:				
Machinery and Equipment	\$ 3,213,931.04	\$ 102,024.00	\$ (118,007.44)	\$ 3,197,947.60
Total Capital Assets, being Depreciated	<u>3,213,931.04</u>	<u>102,024.00</u>	<u>(118,007.44)</u>	<u>3,197,947.60</u>
Less Accumulated Depreciation for:				
Machinery and Equipment	(1,815,509.73)	(141,685.62)	118,007.44	(1,839,187.91)
Total Accumulated Depreciation	<u>(1,815,509.73)</u>	<u>(141,685.62)</u>	<u>118,007.44</u>	<u>(1,839,187.91)</u>
Total Capital Assets, being Depreciated, Net	<u>1,398,421.31</u>	<u>(39,661.62)</u>	<u>-</u>	<u>1,358,759.69</u>
Business-Type Activities Capital Assets, Net	<u>\$ 1,398,421.31</u>	<u>\$ (39,661.62)</u>	<u>\$ -</u>	<u>\$ 1,358,759.69</u>

Depreciation expense was charged to functions / programs of the School District as follows:

<b>Governmental Activities:</b>	
Instruction Regular Programs	\$ 861,710.39
Support Services General Administration	1,459,750.56
Support Services Plant Operations and Maintenance	88,005.66
Support Services Pupil Transportation	151,677.86
Unallocated	8,167,958.25
Total Depreciation Expense - Governmental Activities	<u>\$ 10,729,102.72</u>
<b>Business-Type Activities:</b>	
Food Service	<u>\$ 141,685.62</u>
Total Depreciation Expense - Business-Type Activities	<u>\$ 141,685.62</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: INVENTORY**

Inventory recorded at June 30, 2016 in business-type activities on the government-wide statement of net position, and on the food service enterprise fund statement of net position, consisted of the following:

Food	<u>\$ 58,001.72</u>
------	---------------------

**Note 7: LONG-TERM LIABILITIES**

During the fiscal year ended June 30, 2016, the following changes occurred in long-term obligations for governmental activities:

	<u>Balance July 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2016</u>	<u>Due within One Year</u>
<b>Governmental Activities:</b>					
Obligations under Capital Lease	\$ 1,153,588.95		\$ (573,970.54)	\$ 579,618.41	\$ 579,618.41
Compensated Absences	3,069,247.00		(101,525.00)	2,967,722.00	178,895.00
Net Pension Liability	91,503,767.00	\$ 10,051,211.00		101,554,978.00	
Governmental Activity Long-Term Liabilities	<u>\$ 95,726,602.95</u>	<u>\$ 10,051,211.00</u>	<u>\$ (675,495.54)</u>	<u>\$ 105,102,318.41</u>	<u>\$ 758,513.41</u>

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

During the fiscal year ended June 30, 2016, the following changes occurred in long-term obligations for business-type activities:

	<u>Balance July 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2016</u>	<u>Due within One Year</u>
<b>Business-Type Activities:</b>					
Loans Payable	\$ 101,096.97	\$ 16,030.39	\$ (67,189.89)	\$ 49,937.47	\$ 35,212.36
Business-Type Activity Long-Term Liabilities	<u>\$ 101,096.97</u>	<u>\$ 16,030.39</u>	<u>\$ (67,189.89)</u>	<u>\$ 49,937.47</u>	<u>\$ 35,212.36</u>

The loans payable are liquidated by the food service fund.

**Loans Payable** - As of June 30, 2016, the School District had loans payable, recorded in the Food Service Enterprise Fund, totaling \$49,937.47. 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 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, 2016, the monthly amortization amount was \$2,934.36. Payments on the loans outstanding are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Amount</u>
2017	\$ 35,212.36
2018	7,421.08
2019	3,206.04
2020	3,206.04
2021	891.95
	<u>\$ 49,937.47</u>

**Note 7: LONG-TERM LIABILITIES (CONT'D)**

**Bonds Authorized but not Issued** - As of June 30, 2016, the School District had no authorizations to issue additional bonded debt.

**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, 2016:

<b><u>Fiscal Year</u></b> <b><u>Ending June 30,</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Total</u></b>
2017	<u>\$ 579,618.41</u>	<u>\$ 5,703.45</u>	<u>\$ 585,321.86</u>

**Compensated Absences** - As previously stated, compensated absences will be paid from the fund from which the employees' salaries are paid. Refer to note 14 for a description of the School District's policy.

**Net Pension Liability** - For details on the net pension liability, refer to note 9. 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 8: OPERATING LEASES**

At June 30, 2016, 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:

<b><u>Fiscal Year</u></b> <b><u>Ending June 30,</u></b>	<b><u>Amount</u></b>
2017	\$ 581,281.08
2018	581,281.08
2019	203,232.28
2020	127,622.52
2021	<u>31,905.63</u>
	<u>\$ 1,525,322.59</u>

**Note 9: 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 (the "Division"). 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 Division. Each plan has a Board of Trustees that is primarily responsible for its administration.

**Note 9: 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.nj.gov/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 enrolled in SPRS or PFRS after May 21, 2010, 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 tier 3 enrollment 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 tiers 4 or 5 enrollment, but who earn salary of at least \$5,000.00 annually.

**Note 9: PENSION PLANS (CONT'D)****General Information about the Pension Plans (Cont'd)****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.

The following represents the membership tiers for TPAF:

**Tier Definition**

- 1 Members who were enrolled prior to July 1, 2007
- 2 Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
- 3 Members who were eligible to enroll on or after November 2, 2008 and prior to May 21, 2010
- 4 Members who were eligible to enroll after May 21, 2010 and prior to June 28, 2011
- 5 Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits of 1/55<sup>th</sup> 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 1/60<sup>th</sup> 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 before age 65 with 30 or more years of service credit. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the retirement age for his/her respective tier. 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 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 1/55<sup>th</sup> 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 1/60<sup>th</sup> 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 9: 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 7.06% in State fiscal year 2016. 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 2015, 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, 2016 was 7.76% of the School District's covered 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, 2016 because of the 100.00% special funding situation with the State of New Jersey.

Based on the most recent TPAF measurement date of June 30, 2015, the State's contractually required contribution, on-behalf of the School District, to the pension plan for the fiscal year ended June 30, 2016 was \$6,104,990.00, and was paid by April 1, 2016. School District employee contributions to the pension plan during the fiscal year ended June 30, 2016 were \$5,859,506.80.

**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 7.06% in State fiscal year 2016. 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 9: PENSION PLANS (CONT'D)****General Information About the Pension Plans (Cont'd)****Contributions (Cont'd)**

**Public Employees' Retirement System (Cont'd)** - The School District's contractually required contribution rate for the fiscal year ended June 30, 2016 was 13.38% of the School District's covered payroll. This amount was actuarially determined as the amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, including an additional amount to finance any unfunded accrued liability.

Based on the most recent PERS measurement date of June 30, 2015, the School District's contractually required contribution to the pension plan for the fiscal year ended June 30, 2016 was \$3,889,436.00, and was paid by April 1, 2016. School District employee contributions to the pension plan during the fiscal year ended June 30, 2016 were \$2,065,885.48.

**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 contributes 3% of the employees' base salary, for each pay period, 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, 2016, employee contributions totaled \$4,020.05, and the School District recognized pension expense of \$1,909.96. There were no known 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, 2016, the School District was not required to report a liability for its proportionate share of the net pension liability because of a 100% special funding situation by the State of New Jersey.

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	717,979,374.00
	<u>\$717,979,374.00</u>

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. 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, 2015. For the June 30, 2015 measurement date, 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 with the State of New Jersey. For the June 30, 2015 measurement date, the State's proportionate share of the TPAF net pension liability associated with the School District was 1.1359665602%, which was a decrease of 0.0260009018% from its proportion measured as of June 30, 2014.

**Note 9: PENSION PLANS (CONT'D)****Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Cont'd)**

**Teachers' Pension and Annuity Fund (Cont'd)** - For the fiscal year ended June 30, 2016, the School District recognized \$43,839,105.00 in pension expense and revenue, in the government-wide financial statements, for the State of New Jersey on-behalf TPAF pension contributions. This pension expense and revenue was based on the pension plans June 30, 2015 measurement date.

**Public Employees' Retirement System** - At June 30, 2016, the School District reported a liability of \$101,554,978.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. 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, 2015. 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. For the June 30, 2015 measurement date, the School District's proportion was 0.4524010839%, which was a decrease of 0.0363296887% from its proportion measured as of June 30, 2014.

For the fiscal year ended June 30, 2016, the School District recognized pension expense of \$5,124,266.00 in the government-wide financial statements. This pension expense was based on the pension plans June 30, 2015 measurement date.

At June 30, 2016, the School District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Differences between Expected and Actual Experience	\$ 2,422,745.00	\$ -
Changes of Assumptions	10,906,193.00	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	1,632,809.00
Changes in Proportion and Differences between School District Contributions and Proportionate Share of Contributions	-	8,402,468.00
School District Contributions Subsequent to the Measurement Date	3,762,068.00	-
	<u>\$17,091,006.00</u>	<u>\$10,035,277.00</u>

\$3,762,068.00 included in deferred outflows of resources, will be included as a reduction of the net pension liability in the fiscal year ending June 30, 2017.

**Note 9: 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** - Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ending June 30,</b>	
2017	\$ 327,920.00
2018	327,920.00
2019	327,921.00
2020	1,691,202.00
2021	618,698.00
	<u>618,698.00</u>
	<u>\$ 3,293,661.00</u>

The amortization of the above other deferred outflows of resources and deferred inflows of resources related to pensions will be over the following number of years:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Differences between Expected and Actual Experience		
Year of Pension Plan Deferral:		
June 30, 2014	-	-
June 30, 2015	5.72	-
Changes of Assumptions		
Year of Pension Plan Deferral:		
June 30, 2014	6.44	-
June 30, 2015	5.72	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments		
Year of Pension Plan Deferral:		
June 30, 2014	-	5.00
June 30, 2015	-	5.00
Changes in Proportion and Differences between School District Contributions and Proportionate Share of Contributions		
Year of Pension Plan Deferral:		
June 30, 2014	6.44	6.44
June 30, 2015	5.72	5.72



**Note 9: PENSION PLANS (CONT'D)****Actuarial Assumptions**

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. 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, 2015. 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%	3.04%
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.

For PERS, mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for males and females) for service retirement and beneficiaries of former members with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA. The RP-2000 Disabled Mortality Tables (setback 3 years for males and setback 1 year for females) are used to value disabled retirees.

For TPAF and PERS, in accordance with State statute, the long-term expected rate of return on plan investments (7.90% at June 30, 2015) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

**Note 9: PENSION PLANS (CONT'D)****Actuarial Assumptions (Cont'd)**

Best estimates of arithmetic rates of return for each major asset class included in TPAF's and PERS's target asset allocation as of June 30, 2015 are summarized in the following tables:

<u>Asset Class</u>	<u>TPAF</u>		<u>Asset Class</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>
US Cash	5.00%	0.53%	Cash	5.00%	1.04%
US Government Bonds	1.75%	1.39%	U.S. Treasuries	1.75%	1.64%
US Credit Bonds	13.50%	2.72%	Investment Grade Credit	10.00%	1.79%
US Mortgages	2.10%	2.54%	Mortgages	2.10%	1.62%
US Inflation-Indexed Bonds	1.50%	1.47%	High Yield Bonds	2.00%	4.03%
US High Yield Bonds	2.00%	4.57%	Inflation-Indexed Bonds	1.50%	3.25%
US Equity Market	27.25%	5.63%	Broad U.S. Equities	27.25%	8.52%
Foreign-Developed Equity	12.00%	6.22%	Developed Foreign Equities	12.00%	6.88%
Emerging Markets Equity	6.40%	8.46%	Emerging Market Equities	6.40%	10.00%
Private Real Estate Property	4.25%	3.97%	Private Equity	9.25%	12.41%
Timber	1.00%	4.09%	Hedge Funds/Absolute Return	12.00%	4.72%
Farmland	1.00%	4.61%	Real Estate (Property)	2.00%	6.83%
Private Equity	9.25%	9.15%	Commodities	1.00%	5.32%
Commodities	1.00%	3.58%	Global Debt ex U.S.	3.50%	-0.40%
Hedge Funds - MultiStrategy	4.00%	4.59%	REIT	4.25%	5.12%
Hedge Funds - Equity Hedge	4.00%	5.68%			
Hedge Funds - Distressed	4.00%	4.30%			
				<u>100.00%</u>	
	<u>100.00%</u>				

**Discount Rate** - The discount rates used to measure the total pension liability were 4.13% and 4.68% for TPAF as of June 30, 2015 and 2014, respectively, and 4.90% and 5.39% for PERS as of June 30, 2015 and 2014, respectively. For TPAF and PERS, the respective single blended discount rates were based on the long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% as of June 30, 2015, 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 actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members 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.

**Note 9: PENSION PLANS (CONT'D)****Sensitivity of School District's Proportionate Share of Net Pension Liability to Changes in the Discount Rate**

**Teachers' Pension and Annuity Fund (TPAF)** - As previously mentioned, TPAF, has a special funding situation where the State pays 100% of the School District's annual required contribution. As such, the proportionate share of the net pension liability as of June 30, 2015, the pension plans measurement date, attributable to the School District is \$0, and the State of New Jersey's proportionate share of the net pension liability, attributable to the School District, using a discount rate of 4.13%, as well as using a discount rate that is 1% lower or 1% higher than the current rates used is as follows:

	<b>1% Decrease (3.13%)</b>	<b>Current Discount Rate (4.13%)</b>	<b>1% Increase (5.13%)</b>
School District's Proportionate Share of the Net Pension Liability	\$ -	\$ -	\$ -
State of New Jersey's Proportionate Share of Net Pension Liability associated with the School District	<u>853,291,649.00</u>	<u>717,979,374.00</u>	<u>601,399,751.00</u>
	<u>\$853,291,649.00</u>	<u>\$717,979,374.00</u>	<u>\$601,399,751.00</u>

**Public Employees' Retirement System (PERS)** - The following presents the School District's proportionate share of the net pension liability at June 30, 2015, the plans measurement date, calculated using a discount rate of 4.90%, 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:

	<b>1% Decrease (3.90%)</b>	<b>Current Discount Rate (4.90%)</b>	<b>1% Increase (5.90%)</b>
School District's Proportionate Share of the Net Pension Liability	<u>\$126,220,412.00</u>	<u>\$101,554,978.00</u>	<u>\$ 80,875,656.00</u>

**Pension Plan Fiduciary Net Position**

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 respective fiduciary net position of the TPAF and PERS and additions to/deductions from TPAF and PERS' respective fiduciary net position have been determined on the same basis as they are reported by TPAF and PERS. Accordingly, 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. For additional information about TPAF and PERS, please refer to the plan's Comprehensive Annual Financial Report (CAFR) which can be found at [www.nj.gov/treasury/pensions/annrpts.shtml](http://www.nj.gov/treasury/pensions/annrpts.shtml).

**Note 10: 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, 2015, there were 107,314 retirees receiving postemployment medical benefits, and the State contributed \$1.25 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 \$214.1 million toward Chapter 126 benefits for 19,056 eligible retired members in fiscal year 2015.

**Note 11: ON-BEHALF PAYMENTS**

For the fiscal year ended June 30, 2016, 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, in the fund financial statements. The amounts recognized as revenues and expenditures in the fund financial statements for normal costs, post-retirement medical costs, and non-contributory insurance were \$7,824,921.00, \$9,781,448.00 and \$389,788.00, respectively.

**Note 12: 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. A complete schedule of insurance coverage can be found in the statistical section of this Comprehensive Annual Financial Report.

**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, 2016, which can be obtained at [www.njsig.org](http://www.njsig.org).

**Note 12: RISK MANAGEMENT (CONT'D)**

**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</u> <u>Ended June 30,</u>	<u>School</u> <u>District</u> <u>Contributions</u>	<u>Employee</u> <u>Contributions</u>	<u>Claims</u> <u>Incurred</u>	<u>Ending</u> <u>Balance</u>
2016	\$ 1,241,274.84	\$ 193,541.22	\$ 1,292,590.71	\$ 217,225.35
2015	1,647,357.04	221,860.07	2,464,623.43	75,000.00
2014	1,468,169.84	238,530.73	1,280,328.70	670,406.32

**Workers' Compensation Insurance** – The School District is self-insured for workers' compensation insurance. The School District acquires a private excess workers' compensation insurance policy. This policy limits the School 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 School District's budget on a pay-as-you-go basis. As of June 30, 2016, the School District's third party claims administrator reports open reserves for unpaid claims of \$397,958.16.

**Note 13: DEFERRED COMPENSATION**

The School District offers its employees a choice of several 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.
Siracusa Benefits	NY Life

**Note 14: 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.

**Note 14: COMPENSATED ABSENCES (CON'T)**

The liability for vested compensated absences is recorded within those funds as the benefits accrue to employees. At June 30, 2016, the liability for compensated absences reported on the government-wide statement of net position was \$2,967,722.00.

**Note 15: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

The composition of interfund balances as of June 30, 2016 is as follows:

<u>Fund</u>	<u>Interfunds Receivable</u>	<u>Interfunds Payable</u>
General	\$ 3,185,373.53	\$ 243,320.50
Special Revenue		3,063,275.49
Capital Projects	160,579.18	
Food Service	190,699.67	2,342.04
Fiduciary	79,875.58	307,589.93
	<u>\$ 3,616,527.96</u>	<u>\$ 3,616,527.96</u>

The interfund receivables and payables above predominately resulted from payments made by certain funds on behalf of other funds. During the fiscal year 2017, the School District expects to liquidate such interfunds, depending upon the availability of cash flow.

Interfund Transfers:

	<u>Transfer In:</u>	
	<u>General Fund</u>	<u>Special Revenue Fund</u>
<u>Transfer Out:</u>		
General Fund	\$ (1,597,184.00)	\$ 1,597,184.00
Special Revenue Fund	4,260,110.22	(4,260,110.22)
Total Transfers	<u>\$ 2,662,926.22</u>	<u>\$ (2,662,926.22)</u>

During the fiscal year ended June 30, 2016, the general fund transferred \$1,597,184.00 to the special revenue fund as a local contribution to the preschool education program and the special revenue fund transferred \$4,260,110.22, to the general fund as a contribution to the school-based budgets.

**Note 16: 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.

**Note 16: CONTINGENCIES (CONT'D)**

**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 \$3,424,000.00 resulting from six other legal proceedings. The District has recorded a liability as of June 30, 2016 for an estimated amount totaling \$2,175,000.00.

**Note 17: 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 18: DEFICIT FUND BALANCES**

The School District has a deficit unassigned fund balance of \$22,734,053.53 in the general fund and \$2,985,293.00 in the special revenue fund as of June 30, 2016 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 in the GAAP funds statements of \$22,734,053.53 in the general fund and \$2,985,293.00 in the special revenue fund are less than or equal to June state aid payments.

**Note 19: 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 restrict 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. \$18,390,835.00 of excess fund balance generated during 2014-2015 has been restricted and designated for utilization in the 2016-2017 budget.

**For Capital Reserve Account** - As of June 30, 2016, 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).

**For Emergency Reserve** - As of June 30, 2016, 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 restricted fund balance 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, 2016, the restricted fund balance amount is \$5,152,184.78.



**Note 19: FUND BALANCES (CONT'D)****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, 2016, \$2,455,164.23 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, 2017 \$1,548,157.00 of general fund balance at June 30, 2016, thereby leaving \$907,007.23 required to be included as anticipated revenue in a future years' budget. Of the remaining \$907,007.23 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, \$279,585.83 resulted from Special Education Medicaid Initiative (SEMI) reimbursements accrued during 2015-2016 for reimbursement of 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, 2016, the School District had \$173,248.05 of encumbrances outstanding for purchase orders and contracts signed by the School District, but not completed, as of the close of the fiscal year.

**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, 2016, \$4,753,507.47 of general fund balance was unassigned as presented on the budgetary basis of accounting (Exhibit C-1). Excluding the last state aid payments not recognized on a GAAP basis, the unassigned general fund balance was a deficit of \$22,734,053.53 as reported on the balance sheet as of June 30, 2016. The deficit is a result of the delay in the payment of state aid until the following fiscal year. As stated in note 18, since the State is recording the June state aid payments in the subsequent fiscal year, the School District cannot recognize the June state aid payments 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 \$22,734,053.53 is less than the last state aid payments.

**Special Revenue Fund** - As of June 30, 2016, the fund balance of the special revenue fund was a deficit of \$2,985,293.00, 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 18, 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 \$2,985,293.00 is equal to the last state aid payments.

**Note 20: RESTATEMENT OF PRIOR PERIOD NET POSITION**

The School District contracted with an independent contractor to update its capital assets accounting records as of June 30, 2016. As a result of this update, it was necessary to adjust the net investment in capital assets in the government-wide and business type financial statements. The cumulative effect on the financial statements as reported for June 30, 2015 is as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Beginning Net Position as Previously Reported at June 30, 2015	\$ 234,496,265.75	\$ 2,691,286.64	\$ 237,187,552.39
Prior Period Adjustment: Capital Asset Inventory Update	<u>1,921,215.50</u>	<u>315,343.35</u>	<u>2,236,558.85</u>
Net Position as Restated, July 1, 2015	<u>\$ 236,417,481.25</u>	<u>\$ 3,006,629.99</u>	<u>\$ 239,424,111.24</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, 2016

	Original <u>Budget</u>	Budget <u>Amendments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b>REVENUES:</b>					
<b>Local Sources:</b>					
Local Tax Levy	\$ 7,449,009.00		\$ 7,449,009.00	\$ 7,449,009.00	
Tuition	1,200,000.00		1,200,000.00	339,823.49	\$ (860,176.51)
Rents and Royalties	25,000.00		25,000.00	1,296,422.37	1,271,422.37
Miscellaneous	2,112,191.00		2,112,191.00	3,476,957.62	1,364,766.62
Total - Local Sources	<u>10,786,200.00</u>	<u>-</u>	<u>10,786,200.00</u>	<u>12,562,212.48</u>	<u>1,776,012.48</u>
<b>Federal Sources:</b>					
Impact Aid	45,000.00		45,000.00	73,765.58	28,765.58
Medicaid Reimbursement - Cost Settlement				279,585.83	279,585.83
Medicaid Reimbursement	623,989.00		623,989.00	569,963.77	(54,025.23)
	<u>668,989.00</u>	<u>-</u>	<u>668,989.00</u>	<u>923,315.18</u>	<u>254,326.18</u>
<b>State Sources:</b>					
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				50,794.00	50,794.00
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				511,630.12	511,630.12
Extraordinary Special Education Costs Aid				461,344.00	461,344.00
On-behalf TPAF Pension Contributions (Non-Budgeted)				17,996,157.00	17,996,157.00
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)				6,024,950.21	6,024,950.21
Total - State Sources	<u>279,847,597.00</u>	<u>-</u>	<u>279,847,597.00</u>	<u>304,892,472.33</u>	<u>25,044,875.33</u>
<b>Total Revenues</b>	<u>291,302,786.00</u>	<u>-</u>	<u>291,302,786.00</u>	<u>318,377,999.99</u>	<u>27,075,213.99</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2016

	Original <u>Budget</u>	Budget <u>Amendments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b>EXPENDITURES:</b>					
<b>General Current Expense:</b>					
<b>Regular Programs - Instruction:</b>					
Salaries of Teachers:					
Kindergarten	\$ 2,507,307.00	\$ 7,817.35	\$ 2,515,124.35	\$ 2,681,029.37	\$ (165,905.02)
Grades 1-5	14,968,142.00	1,661,671.43	16,629,813.43	17,155,115.02	(525,301.59)
Grades 6-8	6,294,020.00	643,569.73	6,937,589.73	6,864,549.04	73,040.69
Grades 9-12	11,208,708.00	(354,188.95)	10,854,519.05	10,596,506.33	258,012.72
Home Instruction:					
Salaries of Teachers	185,000.00		185,000.00	259,281.18	(74,281.18)
Purchased Professional - Educational Services	665,670.00	(177,942.32)	487,727.68	405,155.04	82,572.64
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	940,525.00	745,544.47	1,686,069.47	1,746,057.00	(59,987.53)
Purchased Professional - Educational Services	3,182,599.00	1,057,697.99	4,240,296.99	4,169,388.51	70,908.48
Purchased Technical Services	843,134.00	(717,141.28)	125,992.72	30,240.00	95,752.72
Other Purchased Services	25,500.00	6,070.04	31,570.04	21,776.54	9,793.50
General Supplies	3,225,686.00	(743,335.56)	2,482,350.44	1,868,879.95	613,470.49
Textbooks	2,312,837.00	(2,013,945.03)	298,891.97	205,721.46	93,170.51
Other Objects	297,512.00	47,253.97	344,765.97	254,530.58	90,235.39
<b>Total Regular Programs</b>	<u>46,656,640.00</u>	<u>163,071.84</u>	<u>46,819,711.84</u>	<u>46,258,230.02</u>	<u>561,481.82</u>
Cognitive - Mild					
Salaries of Teachers		153,074.93	153,074.93	153,074.94	(0.01)
Other Salaries for Instruction	1,524,194.00	(850,942.69)	673,251.31	240,626.72	432,624.59
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	500.00	(500.00)			
Textbooks					
Other Objects					
<b>Total Cognitive -Mild</b>	<u>1,524,694.00</u>	<u>(698,367.76)</u>	<u>826,326.24</u>	<u>393,701.66</u>	<u>432,624.58</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b>EXPENDITURES:</b>					
<b>General Current Expense (Cont'd):</b>					
<b>Special Education:</b>					
Cognitive - Moderate					
Salaries of Teachers		\$ 317,901.17	\$ 317,901.17	\$ 317,901.17	
Other Salaries for Instruction		68,157.34	68,157.34	68,157.34	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	386,058.51	386,058.51	386,058.51	-
Learning and/or Language Disabilities					
Salaries of Teachers	\$ 1,374,813.00	2,470,719.47	3,845,532.47	4,090,291.22	\$ (244,758.75)
Other Salaries for Instruction	50,439.00	1,246,687.32	1,297,126.32	1,350,864.62	(53,738.30)
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	1,000.00		1,000.00		1,000.00
General Supplies	52,634.00	(37,093.00)	15,541.00	7,650.29	7,890.71
Textbooks	10,750.00	(5,500.00)	5,250.00	4,589.60	660.40
Other Objects					
Total Learning and/or Language Disabilities	1,489,636.00	3,674,813.79	5,164,449.79	5,453,395.73	(288,945.94)
Autism:					
Salaries of Teachers		696,817.15	696,817.15	717,986.60	(21,169.45)
Other Salaries for Instruction		238,050.39	238,050.39	250,690.89	(12,640.50)
Other Purchased Services	270.00		270.00		270.00
General Supplies	6,050.00	(6,050.00)			
Textbooks					
Other Objects					
Total Autism	6,320.00	928,817.54	935,137.54	968,677.49	(33,539.95)

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b><u>EXPENDITURES:</u></b>					
<b>General Current Expense (Cont'd):</b>					
<b>Special Education (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers		\$ 600,234.50	\$ 600,234.50	\$ 643,113.83	\$ (42,879.33)
Other Salaries for Instruction		337,661.69	337,661.69	351,770.55	(14,108.86)
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 21,382.00	19,893.00	41,275.00		41,275.00
Textbooks	1,000.00		1,000.00		1,000.00
Other Objects					
Total Behavioral Disabilities	<u>22,382.00</u>	<u>957,789.19</u>	<u>980,171.19</u>	<u>994,884.38</u>	<u>(14,713.19)</u>
Multiple Disabilities:					
Salaries of Teachers		574,086.13	574,086.13	583,476.58	(9,390.45)
Other Salaries for Instruction		191,649.67	191,649.67	191,649.67	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	400.00	(400.00)			
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>400.00</u>	<u>765,335.80</u>	<u>765,735.80</u>	<u>775,126.25</u>	<u>(9,390.45)</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b>EXPENDITURES:</b>					
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 15,986,904.00	\$ (6,625,621.15)	\$ 9,361,282.85	\$ 7,570,520.42	\$ 1,790,762.43
Other Salaries for Instruction	2,146,645.00	(1,110,518.44)	1,036,126.56	43,966.36	992,160.20
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	7,000.00	(7,000.00)			
Textbooks					
Other Objects					
<b>Total Resource Room/Center</b>	<b>18,140,549.00</b>	<b>(7,743,139.59)</b>	<b>10,397,409.41</b>	<b>7,614,486.78</b>	<b>2,782,922.63</b>
Preschool Disabilities - Full-Time:					
Salaries of Teachers		633,873.41	633,873.41	633,873.41	
Other Salaries for Instruction		275,178.55	275,178.55	275,178.55	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	6,500.00	1,206.71	7,706.71	7,267.26	439.45
Textbooks					
Other Objects					
<b>Total Preschool Disabilities - Full-Time</b>	<b>6,500.00</b>	<b>910,258.67</b>	<b>916,758.67</b>	<b>916,319.22</b>	<b>439.45</b>
Cognitive - Severe:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Severe</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Special Education</b>	<b>21,190,481.00</b>	<b>(818,433.85)</b>	<b>20,372,047.15</b>	<b>17,502,650.02</b>	<b>2,869,397.13</b>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b><u>EXPENDITURES:</u></b>					
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 4,299,293.00	\$ (350,448.11)	\$ 3,948,844.89	\$ 3,745,202.37	\$ 203,642.52
Other Salaries for Instruction	139,579.00	91,654.93	231,233.93	242,262.99	(11,029.06)
Purchased Professional - Educational Services	117,170.00	(117,170.00)			
Purchased Technical Services					
Other Purchased Services	1,170.00		1,170.00	600.00	570.00
General Supplies	206,855.00	(95.00)	206,760.00	166,876.46	39,883.54
Textbooks	11,442.00	(7,875.00)	3,567.00	1,350.00	2,217.00
Other Objects	2,500.00		2,500.00		2,500.00
	<u>4,778,009.00</u>	<u>(383,933.18)</u>	<u>4,394,075.82</u>	<u>4,156,291.82</u>	<u>237,784.00</u>
Total Bilingual Education					
School Sponsored Co-curricular Activities - Instruction:					
Salaries	80,000.00	(19,578.21)	60,421.79	60,421.79	
Other Purchased Services	2,500.00	1,004.50	3,504.50	3,504.50	
Supplies and Materials	88,956.00	(58,798.74)	30,157.26	13,893.56	16,263.70
Other Objects		5,498.82	5,498.82	5,246.82	252.00
	<u>171,456.00</u>	<u>(71,873.63)</u>	<u>99,582.37</u>	<u>83,066.67</u>	<u>16,515.70</u>
Total School Sponsored Co-curricular Activities					
School Sponsored Athletics - Instruction:					
Salaries	325,864.00	127,966.10	453,830.10	632,679.50	(178,849.40)
Unused Vacation Payment to Terminated/Retired Staff	105,000.00	79,132.18	184,132.18	230,618.50	(46,486.32)
Other Purchased Services	74,000.00	(14,674.91)	59,325.09	53,296.67	6,028.42
Supplies and Materials	149,000.00	22,283.83	171,283.83	149,893.35	21,390.48
Other Objects	42,351.00	(3,048.38)	39,302.62	33,722.53	5,580.09
	<u>696,215.00</u>	<u>211,658.82</u>	<u>907,873.82</u>	<u>1,100,210.55</u>	<u>(192,336.73)</u>
Total School Sponsored Athletics					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b>EXPENDITURES:</b>					
<b>General Current Expense (Cont'd):</b>					
Other Instructional Programs - Instruction:					
Salaries					
Other Salaries for Instruction					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Other Instructional Programs - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Salaries		\$ 143,255.56	\$ 143,255.56	\$ 72,163.80	\$ 71,091.76
Purchased Services		12,420.00	12,420.00		12,420.00
Supplies and Materials	\$ 5,150.00	3,075.72	8,225.72	8,225.72	
Other Objects					
Total Before/After School Programs - Instruction	5,150.00	158,751.28	163,901.28	80,389.52	83,511.76
Before/After School Programs - Support Services:					
Salaries		22,224.90	22,224.90	15,600.09	6,624.81
Supplies and Materials					
Total Before/After School Programs - Support Services	-	22,224.90	22,224.90	15,600.09	6,624.81
Summer School - Instruction:					
Salaries		249,115.97	249,115.97	249,115.97	
Other Salaries for Instruction					
Purchased Professional Services					
General Supplies	70,653.00	(69,299.20)	1,353.80	1,353.80	
Textbooks	8,015.00		8,015.00	390.00	7,625.00
Other Objects					
Total Summer School - Instruction	78,668.00	179,816.77	258,484.77	250,859.77	7,625.00

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b>EXPENDITURES:</b>					
<b>General Current Expense (Cont'd):</b>					
Summer School - Support Services:					
Salaries	\$ 343,988.00	\$ (218,500.00)	\$ 125,488.00	\$ 212,110.92	\$ (86,622.92)
Purchased Professional Services					
Other Purchased Services					
Supplies and Materials					
Total Summer School - Support Services	<u>343,988.00</u>	<u>(218,500.00)</u>	<u>125,488.00</u>	<u>212,110.92</u>	<u>(86,622.92)</u>
Instructional/Alternative Education Program - Instruction:					
Salaries		453,018.35	453,018.35	549,916.86	(96,898.51)
Purchased Professional and Technical Services	1,563,466.00	252,146.00	1,815,612.00	1,815,612.00	
Other Purchased Services					
Supplies and Materials					
Total Instructional/Alternative Education Program - Instruction	<u>1,563,466.00</u>	<u>705,164.35</u>	<u>2,268,630.35</u>	<u>2,365,528.86</u>	<u>(96,898.51)</u>
Total Instruction	<u>75,484,073.00</u>	<u>(52,052.70)</u>	<u>75,432,020.30</u>	<u>72,024,938.24</u>	<u>3,407,082.06</u>
Community Services Programs/Operations:					
Salaries	417,633.00	(151,702.68)	265,930.32	320,763.87	(54,833.55)
Other Purchased Services	40,000.00	35,000.00	75,000.00	18,903.75	56,096.25
Travel					
Supplies and Materials	12,500.00	15,000.00	27,500.00	20,368.29	7,131.71
Total Community Services Programs/Operations	<u>470,133.00</u>	<u>(101,702.68)</u>	<u>368,430.32</u>	<u>360,035.91</u>	<u>8,394.41</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2016

	Original <u>Budget</u>	Budget <u>Amendments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b>EXPENDITURES:</b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Instruction:					
Tuition - Other LEAs Within the State - Regular	\$ 1,046,982.00	\$ 197,962.00	\$ 1,244,944.00	\$ 1,048,914.93	\$ 196,029.07
Tuition - Other LEAs Within the State - Special	1,100,000.00	562,082.73	1,662,082.73	1,579,517.72	82,565.01
Tuition - County Voc. School Dist. - Regular	2,928,420.00	(235,500.00)	2,692,920.00	2,691,500.00	1,420.00
Tuition - County Special Services/Regional Day School	2,210,000.00	(1,158,432.74)	1,051,567.26	1,051,567.26	
Tuition - Private Schools for the Disabled w/in State	7,907,616.00	843,070.60	8,750,686.60	8,748,326.10	2,360.50
Tuition - Private Schools for the Disabled & Other LEAs - Special, O/S State	464,709.00	(8,931.00)	455,778.00	441,813.00	13,965.00
Tuition - State Facilities	2,589,621.00		2,589,621.00	2,586,462.00	3,159.00
Tuition - Other	120,000.00	27,431.00	147,431.00	2,055,043.30	(1,907,612.30)
<b>Total Undistributed Expenditures - Instruction</b>	<b>18,367,348.00</b>	<b>227,682.59</b>	<b>18,595,030.59</b>	<b>20,203,144.31</b>	<b>(1,608,113.72)</b>
Undistributed Expenditures - Attendance and Social Work:					
Salaries	269,282.00	541,983.18	811,265.18	1,429,321.40	(618,056.22)
Salaries of Drop-Out Prevention Officer/Coordinators	677,870.00	(193,314.40)	484,555.60	176,637.16	307,918.44
Salaries of Family Support Teams	101,700.00	32,451.69	134,151.69	188,730.97	(54,579.28)
Salaries of Family Liaisons/Comm. Parent Inv. Spec.	812,774.00	54,593.00	867,367.00	889,689.22	(22,322.22)
Salaries of Community/School Coordinators	2,700.00	(1,700.00)	1,000.00		1,000.00
Purchased Professional and Technical Services	9,000.00	2,500.00	11,500.00	8,639.46	2,860.54
Other Purchased Services	32,975.00	(221.80)	32,753.20	28,007.93	4,745.27
Supplies and Materials	9,000.00	(2,500.00)	6,500.00	4,804.01	1,695.99
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>1,915,301.00</b>	<b>433,791.67</b>	<b>2,349,092.67</b>	<b>2,725,830.15</b>	<b>(376,737.48)</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b>EXPENDITURES:</b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Health Services:					
Salaries	\$ 1,792,011.00	\$ 17,026.69	\$ 1,809,037.69	\$ 1,886,453.62	\$ (77,415.93)
Salaries of Secretarial and Clerical Assistants				13,125.00	(13,125.00)
Salaries of Social Services Coordinators		66,066.00	66,066.00	97,482.60	(31,416.60)
Purchased Professional and Technical Services	67,528.00	(26,010.50)	41,517.50	41,517.50	
Other Purchased Services	4,070.00	219.19	4,289.19	3,839.62	449.57
Supplies and Materials	80,850.00	(16,712.00)	64,138.00	61,042.64	3,095.36
Other Objects					
<b>Total Undistributed Expenditures - Health Services</b>	<b>1,944,459.00</b>	<b>40,589.38</b>	<b>1,985,048.38</b>	<b>2,103,460.98</b>	<b>(118,412.60)</b>
Undistributed Expenditures - Speech, OT, PT & Related Services:					
Salaries				997,249.72	(997,249.72)
Purchased Professional Educational Services	850,000.00	660,274.50	1,510,274.50	1,486,872.53	23,401.97
Supplies and Materials					
<b>Total Undistributed Expenditures - Speech, OT, PT &amp; Related Services</b>	<b>850,000.00</b>	<b>660,274.50</b>	<b>1,510,274.50</b>	<b>2,484,122.25</b>	<b>(973,847.75)</b>
Undistributed Expenditures - Students - Extra Service:					
Salaries		67,713.35	67,713.35	293,062.26	(225,348.91)
Purchased Professional Educational Services	600,000.00	222,833.30	822,833.30	822,690.36	142.94
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Students - Extra Service</b>	<b>600,000.00</b>	<b>290,546.65</b>	<b>890,546.65</b>	<b>1,115,752.62</b>	<b>(225,205.97)</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b>EXPENDITURES:</b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 2,978,746.00	\$ (99,403.66)	\$ 2,879,342.34	\$ 3,358,736.19	\$ (479,393.85)
Salaries of Secretarial and Clerical Assistants		656,928.94	656,928.94	656,928.94	
Other Salaries					
Purchased Professional Educational Services	187,100.00	(107,319.00)	79,781.00	58,219.29	21,561.71
Purchased Professional and Technical Services					
Other Purchased Professional and Technical Services	33,500.00	39,020.05	72,520.05	68,973.17	3,546.88
Other Purchased Services	43,276.00	(14,666.80)	28,609.20	24,026.36	4,582.84
Supplies and Materials	100,796.00	(77,426.34)	23,369.66	15,032.68	8,336.98
Other Objects	1,000.00	(500.00)	500.00		500.00
<b>Total Undistributed Expenditures - Guidance</b>	<b>3,344,418.00</b>	<b>396,633.19</b>	<b>3,741,051.19</b>	<b>4,181,916.63</b>	<b>(440,865.44)</b>
Undistributed Expenditures - Child Study Teams:					
Salaries of Other Professional Staff	2,988,573.00		2,988,573.00	3,421,412.84	(432,839.84)
Salaries of Secretarial and Clerical Assistants				100,878.12	(100,878.12)
Other Salaries				60,356.06	(60,356.06)
Purchased Professional Educational Services	65,000.00	17,000.00	82,000.00	48,972.46	33,027.54
Other Purchased Professional and Technical Services	2,000.00	8,000.00	10,000.00	8,586.00	1,414.00
Other Purchased Services	18,500.00	(2,300.00)	16,200.00	11,426.28	4,773.72
Supplies and Materials	99,000.00	(65,517.88)	33,482.12	32,315.40	1,166.72
Other Objects					
<b>Total Undistributed Expenditures - Child Study Teams</b>	<b>3,173,073.00</b>	<b>(42,817.88)</b>	<b>3,130,255.12</b>	<b>3,683,947.16</b>	<b>(553,692.04)</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b>EXPENDITURES:</b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	\$ 1,747,186.00	\$ (982,653.45)	\$ 764,532.55	\$ 248,631.82	\$ 515,900.73
Salaries of Other Professional Staff	281,830.00	59,586.28	341,416.28	59,586.28	281,830.00
Salaries of Secretarial and Clerical Assistants		125,646.75	125,646.75	125,646.75	
Other Salaries					
Salaries of Facilitators, Math Coaches & Literacy Coaches	70,003.00	71,164.55	141,167.55	108,516.13	32,651.42
Purchased Professional Educational Services	29,320.00	(23,822.00)	5,498.00	2,336.12	3,161.88
Purchased Professional and Technical Services	11,000.00	(4,000.00)	7,000.00	6,458.00	542.00
Other Purchased Services	11,260.00	26,500.00	37,760.00	34,478.59	3,281.41
Supplies and Materials	45,349.00	155,425.70	200,774.70	188,641.31	12,133.39
Other Objects	2,000.00	1,000.00	3,000.00	178.00	2,822.00
	<u>2,197,948.00</u>	<u>(571,152.17)</u>	<u>1,626,795.83</u>	<u>774,473.00</u>	<u>852,322.83</u>
Total Undistributed Expenditures - Improvement Instructional Services					
	<u>2,197,948.00</u>	<u>(571,152.17)</u>	<u>1,626,795.83</u>	<u>774,473.00</u>	<u>852,322.83</u>
Undistributed Expenditures - Educational Media/Library:					
Salaries	1,105,984.00	360,208.11	1,466,192.11	691,479.62	774,712.49
Salaries of Technology Coordinators	43,199.00		43,199.00	(191.39)	43,390.39
Purchased Professional and Technical Services	3,154,298.00	(781,757.44)	2,372,540.56	2,273,423.26	99,117.30
Purchased Technical Services					
Other Purchased Services	4,300.00	11,406.90	15,706.90	11,466.90	4,240.00
Supplies and Materials	226,514.00	(114,520.11)	111,993.89	52,929.35	59,064.54
Other Objects	2,000.00		2,000.00		2,000.00
	<u>4,536,295.00</u>	<u>(524,662.54)</u>	<u>4,011,632.46</u>	<u>3,029,107.74</u>	<u>982,524.72</u>
Total Undistributed Expenditures - Educ. Media/Library					
	<u>4,536,295.00</u>	<u>(524,662.54)</u>	<u>4,011,632.46</u>	<u>3,029,107.74</u>	<u>982,524.72</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b><u>EXPENDITURES:</u></b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -Support Services - General Admin.:					
Salaries	\$ 1,254,916.00		\$ 1,254,916.00	\$ 2,407,360.11	\$ (1,152,444.11)
Salaries of Attorneys	230,000.00		230,000.00	143,631.36	86,368.64
Legal Services	250,000.00	\$ 550,000.00	800,000.00	799,803.41	196.59
Audit Fees	213,800.00	16,200.00	230,000.00	230,000.00	
Expenditure & Internal Control Audit Fees		54,275.00	54,275.00	53,595.00	680.00
Architectural/Engineering Services	70,921.00	35,350.00	106,271.00	58,028.90	48,242.10
Other Purchased Professional Services		68,904.55	68,904.55	26,925.12	41,979.43
Purchased Technical Services	60,600.00	(20,050.00)	40,550.00	37,942.88	2,607.12
Communications/Telephone	523,825.00	118,463.46	642,288.46	288,705.26	353,583.20
BOE Other Purchased Services	50,500.00	(30,700.00)	19,800.00	19,456.69	343.31
Other Purchased Services	338,910.00	(91,771.35)	247,138.65	107,310.02	139,828.63
General Supplies	27,090.00	(15,030.56)	12,059.44	4,102.34	7,957.10
BOE In-House Training/Meeting Supplies	2,300.00	4,440.00	6,740.00	2,120.00	4,620.00
Judgments Against the School District	1,000,000.00	(597,302.60)	402,697.40	402,662.34	35.06
Miscellaneous Expenditures					
BOE Membership Dues and Fees	38,500.00		38,500.00	37,568.89	931.11
	<u>4,061,362.00</u>	<u>92,778.50</u>	<u>4,154,140.50</u>	<u>4,619,212.32</u>	<u>(465,071.82)</u>
Total Undistributed Expenditures - Support Services - General Admin.					
Undistributed Expenditures - Instructional Staff Training Services:					
Salaries of Supervisors of Instruction	583,211.00	271.10	583,482.10	1,550,311.13	(966,829.03)
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Other Salaries	6,000.00	(1,760.47)	4,239.53		4,239.53
Purchased Professional - Educational Services	108,350.00	(104,159.10)	4,190.90	16,861.72	(12,670.82)
Other Purchased Professional and Technical Services	13,000.00	(5,000.00)	8,000.00	1,610.00	6,390.00
Other Purchased Services	37,090.00	7,725.00	44,815.00	13,939.88	30,875.12
Supplies and Materials	600.00	(600.00)			
Other Objects					
	<u>748,251.00</u>	<u>(103,523.47)</u>	<u>644,727.53</u>	<u>1,582,722.73</u>	<u>(937,995.20)</u>
Total Undistributed Expenditures Instructional Staff Training Services					

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
<b><u>EXPENDITURES:</u></b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Admin.:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 2,861,878.00	\$ 493,437.57	\$ 3,355,315.57	\$ 3,716,677.58	\$ (361,362.01)
Salaries of Other Professional Staff	1,107,073.00	(125,277.18)	981,795.82	163,111.70	818,684.12
Salaries of Secretarial and Clerical Assistants	2,172,227.00	(325,548.75)	1,846,678.25	1,566,897.67	279,780.58
Other Salaries					
Purchased Professional and Technical Services	106,289.00	(76,592.00)	29,697.00	9,292.74	20,404.26
Other Purchased Services	30,400.00	(2,571.00)	27,829.00	12,487.35	15,341.65
Travel					
Supplies and Materials	193,534.00	105,292.12	298,826.12	60,703.29	238,122.83
Other Objects	<u>12,729.00</u>	<u>1,466.00</u>	<u>14,195.00</u>	<u>9,259.04</u>	<u>4,935.96</u>
Total Undistributed Expenditures - Support Services-School Admin.	<u>6,484,130.00</u>	<u>70,206.76</u>	<u>6,554,336.76</u>	<u>5,538,429.37</u>	<u>1,015,907.39</u>
Undistributed Expenditures -					
Central Services:					
Salaries	2,046,460.00	90,711.08	2,137,171.08	2,504,219.02	(367,047.94)
Purchased Professional Services	351,500.00	47,536.40	399,036.40	383,191.57	15,844.83
Purchased Technical Services	174,000.00	500.00	174,500.00	161,583.69	12,916.31
Other Purchased Services	34,445.00	49,770.00	84,215.00	45,098.38	39,116.62
Supplies and Materials	118,485.00	36,700.00	155,185.00	146,713.12	8,471.88
Interest on Lease Purchase Agreements	88,375.00	11,351.32	99,726.32	11,351.32	88,375.00
Other Objects					
Miscellaneous Expenditures	<u>2,950.00</u>	<u>(150.00)</u>	<u>2,800.00</u>	<u>1,980.00</u>	<u>820.00</u>
Total Undistributed Expenditures - Central Services	<u>2,816,215.00</u>	<u>236,418.80</u>	<u>3,052,633.80</u>	<u>3,254,137.10</u>	<u>(201,503.30)</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b><u>EXPENDITURES:</u></b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Admin. Info. Tech.:					
Salaries	\$ 730,707.00	\$ (32,236.85)	\$ 698,470.15	\$ 495,930.36	\$ 202,539.79
Purchased Professional Services					
Purchased Technical Services	516,846.00	331,381.54	848,227.54	796,199.00	52,028.54
Miscellaneous Purchased Services					
Supplies and Materials	56,000.00	(3,000.00)	53,000.00	51,673.78	1,326.22
Other Objects	4,956.00	3,294.00	8,250.00	6,177.80	2,072.20
	<u>1,308,509.00</u>	<u>299,438.69</u>	<u>1,607,947.69</u>	<u>1,349,980.94</u>	<u>257,966.75</u>
Total Undistributed Expenditures -					
Admin. Info. Tech.					
	<u>1,308,509.00</u>	<u>299,438.69</u>	<u>1,607,947.69</u>	<u>1,349,980.94</u>	<u>257,966.75</u>
Undistributed Expenditures - Required Maintenance for					
School Facilities:					
Salaries	1,563,112.00	(172,729.00)	1,390,383.00	1,392,228.49	(1,845.49)
Cleaning, Repair, and Maintenance Service	1,900,000.00	796,052.61	2,696,052.61	2,510,680.16	185,372.45
General Supplies	489,590.00	25,038.39	514,628.39	510,875.54	3,752.85
Other Objects					
	<u>3,952,702.00</u>	<u>648,362.00</u>	<u>4,601,064.00</u>	<u>4,413,784.19</u>	<u>187,279.81</u>
Total Undistributed Expenditures -					
Required Maintenance for School Facilities					
	<u>3,952,702.00</u>	<u>648,362.00</u>	<u>4,601,064.00</u>	<u>4,413,784.19</u>	<u>187,279.81</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2016

	Original <u>Budget</u>	Budget <u>Amendments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b>EXPENDITURES:</b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Custodial Services:					
Salaries	\$ 1,675,984.00	\$ 0.16	\$ 1,675,984.16	\$ 6,758,363.65	\$ (5,082,379.49)
Salaries of Non-Instructional Aides	4,479,814.00	(2,178,273.22)	2,301,540.78	27,973.68	2,273,567.10
Purchased Professional and Technical Services	131,726.00	157,336.32	289,062.32	226,609.08	62,453.24
Rental of Land and Building - Other Than Lease Purchase		40,000.00	40,000.00	40,000.00	
Cleaning, Repair, and Maintenance Service	848,000.00	128,286.55	976,286.55	901,567.35	74,719.20
Other Purchased Property Services	871,200.00	36,712.22	907,912.22	907,647.00	265.22
Insurance	1,513,290.00	658,945.85	2,172,235.85	2,172,064.08	171.77
Miscellaneous Purchased Services	40,000.00	(5,905.00)	34,095.00	29,417.54	4,677.46
General Supplies	871,000.00	(227,010.00)	643,990.00	631,682.22	12,307.78
Energy (Gasoline)	100,000.00	25,000.00	125,000.00	57,663.00	67,337.00
Energy (Natural Gas)	1,200,000.00	(87,235.07)	1,112,764.93	1,069,997.97	42,766.96
Energy (Electricity)	3,912,000.00	521,036.99	4,433,036.99	3,884,861.37	548,175.62
Energy (Oil)	12,000.00	(2,000.00)	10,000.00	1,124.18	8,875.82
Other Objects	76,500.00	(16,653.00)	59,847.00	56,621.96	3,225.04
	<u>15,731,514.00</u>	<u>(949,758.20)</u>	<u>14,781,755.80</u>	<u>16,765,593.08</u>	<u>(1,983,837.28)</u>
Undistributed Expenditures - Care and Upkeep of Grounds:					
Purchased Professional Services					
Cleaning, Repair, and Maintenance Service	272,402.00	(46,257.00)	226,145.00	221,984.22	4,160.78
General Supplies	40,000.00	(3,500.00)	36,500.00	29,252.24	7,247.76
	<u>312,402.00</u>	<u>(49,757.00)</u>	<u>262,645.00</u>	<u>251,236.46</u>	<u>11,408.54</u>
Total Undistributed Expenditures - Care and Upkeep of Grounds	<u>312,402.00</u>	<u>(49,757.00)</u>	<u>262,645.00</u>	<u>251,236.46</u>	<u>11,408.54</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2016

	Original <u>Budget</u>	Budget <u>Amendments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b>EXPENDITURES:</b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Security:					
Salaries	\$ 3,575,130.00	\$ (26,559.66)	\$ 3,548,570.34	\$ 3,654,726.42	\$ (106,156.08)
Purchased Professional and Technical Services	73,468.00	(32,863.93)	40,604.07	32,942.50	7,661.57
Cleaning, Repair, and Maintenance Service	120,000.00	66,551.27	186,551.27	174,938.50	11,612.77
Miscellaneous Purchased Services		5,000.00	5,000.00		5,000.00
General Supplies	130,149.00	(58,613.43)	71,535.57	38,597.59	32,937.98
Other Objects					
<b>Total Undistributed Expenditures - Security</b>	<u>3,898,747.00</u>	<u>(46,485.75)</u>	<u>3,852,261.25</u>	<u>4,167,206.34</u>	<u>(314,945.09)</u>
Undistributed Expenditures - Student Transportation:					
Salaries for Non-Instructional Aides				38,775.89	(38,775.89)
Salaries for Pupil Transportation (Between Home & School) - Regular	43,902.00		43,902.00	67,582.24	(23,680.24)
Salaries for Pupil Transportation (Between Home & School) - Special Education					
Salaries for Pupil Transportation (Other than Between Home & School) - Regular	87,908.00	(9,693.13)	78,214.87	28,770.00	49,444.87
Management Fee - ESC&CTSA Transportation Program	403,000.00	119,506.22	522,506.22	522,506.22	
Purchased Professional and Technical Services	15,000.00		15,000.00	12,901.00	2,099.00
Cleaning, Repair, and Maintenance Service	9,600.00		9,600.00		9,600.00
Contracted Services (Between Home & School) - Vendors	200,000.00	(47,544.82)	152,455.18	149,275.00	3,180.18
Contracted Services - (Other than Between Home & School) -Vendors	783,119.00	(210,026.45)	573,092.55	440,496.57	132,595.98
Contracted Services (Sp. Ed. Stds.) - Vendors					
Contract. Serv.(Reg. Students)-ESCs & CTSA	3,271,849.00	292,830.89	3,564,679.89	3,564,679.89	
Contract. Serv.(Spl. Ed. Students)-ESCs & CTSA	5,742,724.00	1,744,672.12	7,487,396.12	7,474,965.31	12,430.81
Contracted Services - Aid in Lieu of - Nonpublic Sch.	210,000.00	60,000.00	270,000.00	265,023.20	4,976.80
Contracted Services - Aid in Lieu of - Charter Sch.					
Miscellaneous Purchased Services	1,000.00		1,000.00		1,000.00
Supplies and Materials					
Other Objects	1,000.00		1,000.00		1,000.00
<b>Total Undistributed Expenditures - Student Transportation</b>	<u>10,769,102.00</u>	<u>1,949,744.83</u>	<u>12,718,846.83</u>	<u>12,564,975.32</u>	<u>153,871.51</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b><u>EXPENDITURES:</u></b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security	\$ 2,486,549.00	\$ 1,185,706.08	\$ 3,672,255.08	\$ 3,618,970.89	\$ 53,284.19
Other Retirement Contributions - PERS	6,157,866.00	(2,028,013.71)	4,129,852.29	4,129,852.29	
Unemployment Compensation	2,805,490.00	(1,552,759.48)	1,252,730.52	1,252,730.52	
Workmen's Compensation	2,643,868.00	(146,745.65)	2,497,122.35	2,497,122.35	
Health Benefits	28,484,734.00	(762,083.69)	27,722,650.31	27,721,622.60	1,027.71
Tuition Reimbursement	118,750.00	37,096.00	155,846.00	155,186.63	659.37
Other Employee Benefits	<u>1,236,962.00</u>	<u>2,185,555.94</u>	<u>3,422,517.94</u>	<u>3,422,517.94</u>	
 Total Undistributed Expenditures - Unallocated Employee Benefits	 <u>43,934,219.00</u>	 <u>(1,081,244.51)</u>	 <u>42,852,974.49</u>	 <u>42,798,003.22</u>	 <u>54,971.27</u>
 On-behalf TPAF Pension Contributions (Non-Budgeted)	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>17,996,157.00</u>	 <u>(17,996,157.00)</u>
 Reimbursed T.P.A.F. Social Security Contributions - (Non-Budgeted)	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>6,024,950.21</u>	 <u>(6,024,950.21)</u>
 Total Undistributed Expenditures	 <u>130,945,995.00</u>	 <u>1,977,066.04</u>	 <u>132,923,061.04</u>	 <u>161,628,143.12</u>	 <u>(28,705,082.08)</u>
 <b>Total General Current Expense</b>	 <u>206,900,201.00</u>	 <u>1,823,310.66</u>	 <u>208,723,511.66</u>	 <u>234,013,117.27</u>	 <u>(25,289,605.61)</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b><u>EXPENDITURES:</u></b>					
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5	\$ 15,000.00	\$ (12,000.00)	\$ 3,000.00		\$ 3,000.00
Grades 6-8	2,025.00	(2,025.00)			
Grades 9-12	3,000.00	(3,000.00)			
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	15,500.00	(11,000.00)	4,500.00		4,500.00
Support Services - Students - Regular					
Support Services - Instructional Staff	31,000.00	(15,000.00)	16,000.00		16,000.00
Support Services - Related & Extraordinary					
Support Services -Guidance					
General Administration					
School Administration	22,000.00	(4,000.00)	18,000.00		18,000.00
Central Services					
Admin. Info. Tech	684,220.00		684,220.00	\$ 238,363.91	445,856.09
Business/Other Support Services					
Operations of Non-Instructional Services					
Custodial Services	166,962.00		166,962.00	157,224.16	9,737.84
Security		10,000.00	10,000.00	9,726.15	273.85
School Buses - Regular					
Total Equipment	<u>942,707.00</u>	<u>(40,025.00)</u>	<u>902,682.00</u>	<u>405,314.22</u>	<u>497,367.78</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<b>EXPENDITURES:</b>					
<b>Capital Outlay (Cont'd):</b>					
Facilities Acquisition and Construction Services:					
Architectural/Engineering Services					
Construction Services	\$ 95,590.80		\$ 95,590.80	\$ 95,590.80	
Lease Purchase Agreements - Principal		\$ 573,970.54	573,970.54	573,970.54	
Other Objects					
Total Facilities Acquisition and Construction Services	95,590.80	573,970.54	669,561.34	669,561.34	-
<b>Total Capital Outlay</b>	1,038,297.80	533,945.54	1,572,243.34	1,074,875.56	\$ 497,367.78
<b>Special Schools:</b>					
Adult Education - Local - Instruction:					
Salaries		59,142.83	59,142.83	59,142.83	
General Supplies					
Textbooks					
Total Adult Education - Local - Instruction	-	59,142.83	59,142.83	59,142.83	-
Adult Education - Local - Support Services:					
Salaries					
Personal Services - Employee Benefits					
Total Adult Education - Local - Support Services:	-	-	-	-	-
Total Adult Education - Local - Instruction	-	59,142.83	59,142.83	59,142.83	-
Vocational Evening - Local - Instruction:					
Salaries of Teachers					
General Supplies					
Total Vocational Evening - Local - Instruction	-	-	-	-	-
<b>Total Special Schools</b>	-	59,142.83	59,142.83	59,142.83	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
<b><u>EXPENDITURES:</u></b>					
Transfer of Funds to Charter Schools	\$ 57,612,873.00	\$ 2,597,633.00	\$ 60,210,506.00	\$ 59,736,871.00	\$ 473,635.00
Transfer of Funds to Resident Renaissance Schools	38,603,553.00	(2,597,633.00)	36,005,920.00	35,666,601.46	339,318.54
<b>Total Expenditures</b>	<u>304,154,924.80</u>	<u>2,416,399.03</u>	<u>306,571,323.83</u>	<u>330,550,608.12</u>	<u>(23,979,284.29)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,852,138.80)</u>	<u>(2,416,399.03)</u>	<u>(15,268,537.83)</u>	<u>(12,172,608.13)</u>	<u>3,095,929.70</u>
Other Financing Sources (Uses):					
Operating Transfers Out:					
Transfer to Special Revenue Fund--Preschool Programs--Inclusion	(1,597,184.00)	1,558,440.65	(38,743.35)	(1,597,184.00)	(1,558,440.65)
Operating Transfers In:					
Contribution from School-Based Budgets - Special Revenue	<u>5,115,559.00</u>	<u>(384,165.00)</u>	<u>4,731,394.00</u>	<u>4,260,110.22</u>	<u>(471,283.78)</u>
Total Other Financing Sources (Uses)	<u>3,518,375.00</u>	<u>1,174,275.65</u>	<u>4,692,650.65</u>	<u>2,662,926.22</u>	<u>(2,029,724.43)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(9,333,763.80)</u>	<u>(1,242,123.38)</u>	<u>(10,575,887.18)</u>	<u>(9,509,681.91)</u>	<u>1,066,205.27</u>
Fund Balances - July 1	<u>36,282,437.66</u>	<u>-</u>	<u>36,282,437.66</u>	<u>36,282,437.66</u>	<u>-</u>
Fund Balances - June 30	<u>\$ 26,948,673.86</u>	<u>\$ (1,242,123.38)</u>	<u>\$ 25,706,550.48</u>	<u>\$ 26,772,755.75</u>	<u>\$ 1,066,205.27</u>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ Unfavorable</u>
<b>Recapitulation:</b>					
Restricted:					
Capital Reserve				\$ 1.00	
Emergency Reserve				1,000,000.00	
Excess Surplus--Prior Year--Designated for Subsequent Year's Expenditures				18,390,835.00	
Assigned:					
Year-End Encumbrances				173,248.05	
Designated for Subsequent Year's Expenditures:					
2016-2017 Budget				1,548,157.00	
2016-2017 or 2017-2018 Budget:					
Unexpended Capital Outlay Transfer - Prior Years				4,071.00	
SEMI/ARRA				623,350.40	
SEMI Cost Settlement				279,585.83	
Other Purposes					
Unassigned				<u>4,753,507.47</u>	
				26,772,755.75	
Reconciliation to Governmental Funds Statements (GAAP):					
Last State Aid Payment Not Recognized on GAAP Basis				<u>(27,487,561.00)</u>	
Fund Balance (Deficit) per Governmental Funds (GAAP)				<u><u>\$ (714,805.25)</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, 2016

	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
<b>REVENUES:</b>												
<b>Local Sources:</b>												
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	1,200,000.00		1,200,000.00				1,200,000.00		1,200,000.00	339,823.49		339,823.49
Rents and Royalties	25,000.00		25,000.00				25,000.00		25,000.00	1,296,422.37		1,296,422.37
Miscellaneous	2,112,191.00		2,112,191.00				2,112,191.00		2,112,191.00	3,476,957.62		3,476,957.62
<b>Total - Local Sources</b>	<b>10,786,200.00</b>	<b>-</b>	<b>10,786,200.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,786,200.00</b>	<b>-</b>	<b>10,786,200.00</b>	<b>12,562,212.48</b>	<b>-</b>	<b>12,562,212.48</b>
<b>Federal Sources:</b>												
Impact Aid	45,000.00		45,000.00				45,000.00		45,000.00	73,765.58		73,765.58
Medicaid Reimbursement - Cost Settlement										279,585.83		279,585.83
Medicaid Reimbursement	623,989.00		623,989.00				623,989.00		623,989.00	569,963.77		569,963.77
	668,989.00	-	668,989.00	-	-	-	668,989.00	-	668,989.00	923,315.18	-	923,315.18
<b>State Sources:</b>												
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										50,794.00		50,794.00
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										511,630.12		511,630.12
Extraordinary Special Education Costs Aid										461,344.00		461,344.00
On-behalf TPAF Pension Contributions (Non-Budgeted)										17,996,157.00		17,996,157.00
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)										6,024,950.21		6,024,950.21
<b>Total - State Sources</b>	<b>279,847,597.00</b>	<b>-</b>	<b>279,847,597.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>279,847,597.00</b>	<b>-</b>	<b>279,847,597.00</b>	<b>304,892,472.33</b>	<b>-</b>	<b>304,892,472.33</b>
<b>Total Revenues</b>	<b>291,302,786.00</b>	<b>-</b>	<b>291,302,786.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>291,302,786.00</b>	<b>-</b>	<b>291,302,786.00</b>	<b>318,377,999.99</b>	<b>-</b>	<b>318,377,999.99</b>
<b>EXPENDITURES:</b>												
<b>General Current Expense:</b>												
<b>Regular Programs - Instruction:</b>												
Salaries of Teachers:												
Kindergarten		\$ 2,507,307.00	2,507,307.00		\$ 7,817.35	\$ 7,817.35		\$ 2,515,124.35	2,515,124.35		\$ 2,681,029.37	2,681,029.37
Grades 1-5		14,968,142.00	14,968,142.00		1,661,671.43	1,661,671.43		16,629,813.43	16,629,813.43	98,969.64	17,056,145.38	17,155,115.02
Grades 6-8		6,294,020.00	6,294,020.00		643,569.73	643,569.73		6,937,589.73	6,937,589.73		6,864,549.04	6,864,549.04
Grades 9-12		11,208,708.00	11,208,708.00		(354,188.95)	(354,188.95)		10,854,519.05	10,854,519.05	435,685.20	10,160,821.13	10,596,506.33
Home Instruction:												
Salaries of Teachers	185,000.00		185,000.00				185,000.00		185,000.00	259,281.18		259,281.18
Purchased Professional - Educational Services	665,670.00		665,670.00	\$ (177,942.32)		(177,942.32)	487,727.68		487,727.68	405,155.04		405,155.04
Regular Programs - Undistributed Instruction:												
Other Salaries for Instruction		940,525.00	940,525.00		745,544.47	745,544.47		1,686,069.47	1,686,069.47		1,746,057.00	1,746,057.00
Purchased Professional - Educational Services	3,000,000.00	182,599.00	3,182,599.00	1,074,476.03	(16,778.04)	1,057,697.99	4,074,476.03	165,820.96	4,240,296.99	4,074,476.03	94,912.48	4,169,388.51
Purchased Technical Services	606,880.00	236,254.00	843,134.00	(606,880.00)	(110,261.28)	(717,141.28)		125,992.72	125,992.72		30,240.00	30,240.00
Other Purchased Services		25,500.00	25,500.00		6,070.04	6,070.04		31,570.04	31,570.04		21,776.54	21,776.54
General Supplies	312,501.00	2,913,185.00	3,225,686.00	(36,435.35)	(706,900.21)	(743,335.56)	276,065.65	2,206,284.79	2,482,350.44	160,071.41	1,708,808.54	1,868,879.95
Textbooks	2,000,000.00	312,837.00	2,312,837.00	(2,000,000.00)	(13,945.03)	(2,013,945.03)		298,891.97	298,891.97		205,721.46	205,721.46
Other Objects		297,512.00	297,512.00		47,253.97	47,253.97		344,765.97	344,765.97		254,530.58	254,530.58
<b>Total Regular Programs</b>	<b>6,770,051.00</b>	<b>39,886,589.00</b>	<b>46,656,640.00</b>	<b>(1,746,781.64)</b>	<b>1,909,853.48</b>	<b>163,071.84</b>	<b>5,023,269.36</b>	<b>41,796,442.48</b>	<b>46,819,711.84</b>	<b>5,433,638.50</b>	<b>40,824,591.52</b>	<b>46,258,230.02</b>

**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, 2016

	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
<b>EXPENDITURES:</b>												
<b>General Current Expense (Cont'd):</b>												
<b>Special Education:</b>												
Cognitive - Mild												
Salaries of Teachers				\$ 153,074.93	\$ 153,074.93	\$ 153,074.93	\$ 153,074.93	\$ 153,074.93	\$ 153,074.93	\$ 153,074.93	\$ 153,074.93	\$ 153,074.93
Other Salaries for Instruction				(850,942.69)	(850,942.69)	(850,942.69)	673,251.31	673,251.31	673,251.31	240,626.72	240,626.72	240,626.72
Purchased Professional - Educational Services	\$ 1,524,194.00	\$ 1,524,194.00										
Purchased Technical Services												
Other Purchased Services												
General Supplies		500.00	500.00		(500.00)	(500.00)						
Textbooks												
Other Objects												
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>1,524,694.00</b>	<b>1,524,694.00</b>	<b>-</b>	<b>(698,367.76)</b>	<b>(698,367.76)</b>	<b>-</b>	<b>826,326.24</b>	<b>826,326.24</b>	<b>-</b>	<b>393,701.66</b>	<b>393,701.66</b>
Cognitive - Moderate												
Salaries of Teachers					317,901.17	317,901.17		317,901.17	317,901.17		317,901.17	317,901.17
Other Salaries for Instruction					68,157.34	68,157.34		68,157.34	68,157.34		68,157.34	68,157.34
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies												
Textbooks												
Other Objects												
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>386,058.51</b>	<b>386,058.51</b>	<b>-</b>	<b>386,058.51</b>	<b>386,058.51</b>	<b>-</b>	<b>386,058.51</b>	<b>386,058.51</b>
Learning and/or Language Disabilities												
Salaries of Teachers		1,374,813.00	1,374,813.00		2,470,719.47	2,470,719.47		3,845,532.47	3,845,532.47		4,090,291.22	4,090,291.22
Other Salaries for Instruction		50,439.00	50,439.00		1,246,687.32	1,246,687.32		1,297,126.32	1,297,126.32		1,350,864.62	1,350,864.62
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services		1,000.00	1,000.00					1,000.00	1,000.00			
General Supplies		52,634.00	52,634.00		(37,093.00)	(37,093.00)		15,541.00	15,541.00		7,650.29	7,650.29
Textbooks		10,750.00	10,750.00		(5,500.00)	(5,500.00)		5,250.00	5,250.00		4,589.60	4,589.60
Other Objects												
<b>Total Learning and/or Language Disabilities</b>	<b>-</b>	<b>1,489,636.00</b>	<b>1,489,636.00</b>	<b>-</b>	<b>3,674,813.79</b>	<b>3,674,813.79</b>	<b>-</b>	<b>5,164,449.79</b>	<b>5,164,449.79</b>	<b>-</b>	<b>5,453,395.73</b>	<b>5,453,395.73</b>
Autism:												
Salaries of Teachers					696,817.15	696,817.15		696,817.15	696,817.15		717,986.60	717,986.60
Other Salaries for Instruction					238,050.39	238,050.39		238,050.39	238,050.39		250,690.89	250,690.89
Other Purchased Services		270.00	270.00					270.00	270.00			
General Supplies		6,050.00	6,050.00		(6,050.00)	(6,050.00)						
Textbooks												
Other Objects												
<b>Total Autism</b>	<b>-</b>	<b>6,320.00</b>	<b>6,320.00</b>	<b>-</b>	<b>928,817.54</b>	<b>928,817.54</b>	<b>-</b>	<b>935,137.54</b>	<b>935,137.54</b>	<b>-</b>	<b>968,677.49</b>	<b>968,677.49</b>
Behavioral Disabilities:												
Salaries of Teachers					600,234.50	600,234.50		600,234.50	600,234.50		643,113.83	643,113.83
Other Salaries for Instruction					337,661.69	337,661.69		337,661.69	337,661.69		351,770.55	351,770.55
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies		21,382.00	21,382.00		19,893.00	19,893.00		41,275.00	41,275.00			
Textbooks		1,000.00	1,000.00					1,000.00	1,000.00			
Other Objects												
<b>Total Behavioral Disabilities</b>	<b>-</b>	<b>22,382.00</b>	<b>22,382.00</b>	<b>-</b>	<b>957,789.19</b>	<b>957,789.19</b>	<b>-</b>	<b>980,171.19</b>	<b>980,171.19</b>	<b>-</b>	<b>994,884.38</b>	<b>994,884.38</b>

(Continued)

**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, 2016

	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
<b>EXPENDITURES:</b>												
<b>General Current Expense (Cont'd):</b>												
<b>Special Education (Cont'd):</b>												
Multiple Disabilities:												
Salaries of Teachers				\$ 574,086.13		\$ 574,086.13	\$ 574,086.13		\$ 574,086.13	\$ 583,476.58		\$ 583,476.58
Other Salaries for Instruction				191,649.67		191,649.67	191,649.67		191,649.67	191,649.67		191,649.67
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies	\$ 400.00		\$ 400.00		(400.00)	(400.00)						
Textbooks												
Other Objects												
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>400.00</b>	<b>400.00</b>	<b>-</b>	<b>765,335.80</b>	<b>765,335.80</b>	<b>-</b>	<b>765,735.80</b>	<b>765,735.80</b>	<b>-</b>	<b>775,126.25</b>	<b>775,126.25</b>
Resource Room/Center:												
Salaries of Teachers		15,986,904.00	15,986,904.00		(6,625,621.15)	(6,625,621.15)		9,361,282.85	9,361,282.85		7,570,520.42	7,570,520.42
Other Salaries for Instruction		2,146,645.00	2,146,645.00		(1,110,518.44)	(1,110,518.44)		1,036,126.56	1,036,126.56		43,966.36	43,966.36
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies		7,000.00	7,000.00		(7,000.00)	(7,000.00)						
Textbooks												
Other Objects												
<b>Total Resource Room/Center</b>	<b>-</b>	<b>18,140,549.00</b>	<b>18,140,549.00</b>	<b>-</b>	<b>(7,743,139.59)</b>	<b>(7,743,139.59)</b>	<b>-</b>	<b>10,397,409.41</b>	<b>10,397,409.41</b>	<b>-</b>	<b>7,614,486.78</b>	<b>7,614,486.78</b>
Preschool Disabilities - Full-Time:												
Salaries of Teachers					633,873.41	633,873.41		633,873.41	633,873.41		633,873.41	633,873.41
Other Salaries for Instruction					275,178.55	275,178.55		275,178.55	275,178.55		275,178.55	275,178.55
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies		6,500.00	6,500.00		1,206.71	1,206.71		7,706.71	7,706.71		7,267.26	7,267.26
Textbooks												
Other Objects												
<b>Total Preschool Disabilities - Full-Time</b>	<b>-</b>	<b>6,500.00</b>	<b>6,500.00</b>	<b>-</b>	<b>910,258.67</b>	<b>910,258.67</b>	<b>-</b>	<b>916,758.67</b>	<b>916,758.67</b>	<b>-</b>	<b>916,319.22</b>	<b>916,319.22</b>
Cognitive - Severe:												
Salaries of Teachers												
Other Salaries for Instruction												
<b>Total Cognitive - Severe</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Special Education</b>	<b>-</b>	<b>21,190,481.00</b>	<b>21,190,481.00</b>	<b>-</b>	<b>(818,433.85)</b>	<b>(818,433.85)</b>	<b>-</b>	<b>20,372,047.15</b>	<b>20,372,047.15</b>	<b>-</b>	<b>17,502,650.02</b>	<b>17,502,650.02</b>
Bilingual Education:												
Salaries of Teachers		4,299,293.00	4,299,293.00		(350,448.11)	(350,448.11)		3,948,844.89	3,948,844.89		3,745,202.37	3,745,202.37
Other Salaries for Instruction		139,579.00	139,579.00		91,654.93	91,654.93		231,233.93	231,233.93		242,262.99	242,262.99
Purchased Professional - Educational Services	\$ 117,170.00		117,170.00	\$ (117,170.00)		(117,170.00)						
Purchased Technical Services												
Other Purchased Services		1,170.00	1,170.00					1,170.00	1,170.00		600.00	600.00
General Supplies	91,000.00	115,855.00	206,855.00	112,670.00	(112,765.00)	(95.00)	\$ 203,670.00	3,090.00	206,760.00	\$ 166,876.46		166,876.46
Textbooks		11,442.00	11,442.00		(7,875.00)	(7,875.00)		3,567.00	3,567.00		1,350.00	1,350.00
Other Objects		2,500.00	2,500.00					2,500.00	2,500.00			
<b>Total Bilingual Education</b>	<b>208,170.00</b>	<b>4,569,839.00</b>	<b>4,778,009.00</b>	<b>(4,500.00)</b>	<b>(379,433.18)</b>	<b>(383,933.18)</b>	<b>203,670.00</b>	<b>4,190,405.82</b>	<b>4,394,075.82</b>	<b>166,876.46</b>	<b>3,989,415.36</b>	<b>4,156,291.82</b>

(Continued)

**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, 2016

	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
<b>EXPENDITURES:</b>												
<b>General Current Expense (Cont'd):</b>												
School Sponsored Co-curricular Activities - Instruction:												
Salaries	\$ 80,000.00		\$ 80,000.00	\$ (75,477.00)	\$ 55,898.79	\$ (19,578.21)	\$ 4,523.00	\$ 55,898.79	\$ 60,421.79	\$ 4,523.00	\$ 55,898.79	\$ 60,421.79
Other Purchased Services		\$ 2,500.00	2,500.00		1,004.50	1,004.50		3,504.50	3,504.50		3,504.50	3,504.50
Supplies and Materials	5,000.00	83,956.00	88,956.00	(5,000.00)	(53,798.74)	(58,798.74)		30,157.26	30,157.26		13,893.56	13,893.56
Other Objects					5,498.82	5,498.82		5,498.82	5,498.82		5,246.82	5,246.82
<b>Total School Sponsored Co-curricular Activities</b>	<b>85,000.00</b>	<b>86,456.00</b>	<b>171,456.00</b>	<b>(80,477.00)</b>	<b>8,603.37</b>	<b>(71,873.63)</b>	<b>4,523.00</b>	<b>95,059.37</b>	<b>99,582.37</b>	<b>4,523.00</b>	<b>78,543.67</b>	<b>83,066.67</b>
School Sponsored Athletics - Instruction:												
Salaries		325,864.00	325,864.00		127,966.10	127,966.10		453,830.10	453,830.10	178,849.40	453,830.10	632,679.50
Unused Vacation Payment to Terminated/Retired Staff	105,000.00		105,000.00	79,132.18		79,132.18	184,132.18		184,132.18	230,618.50		230,618.50
Other Purchased Services	11,500.00	62,500.00	74,000.00	(3,622.05)	(11,052.86)	(14,674.91)	7,877.95	51,447.14	59,325.09	7,877.95	45,418.72	53,296.67
Supplies and Materials	5,000.00	144,000.00	149,000.00	(320.00)	22,603.83	22,283.83	4,680.00	166,603.83	171,283.83	4,680.00	145,213.35	149,893.35
Other Objects	1,000.00	41,351.00	42,351.00	286.87	(3,335.25)	(3,048.38)	1,286.87	38,015.75	39,302.62	1,286.87	32,435.66	33,722.53
<b>Total School Sponsored Athletics</b>	<b>122,500.00</b>	<b>573,715.00</b>	<b>696,215.00</b>	<b>75,477.00</b>	<b>136,181.82</b>	<b>211,658.82</b>	<b>197,977.00</b>	<b>709,896.82</b>	<b>907,873.82</b>	<b>423,312.72</b>	<b>676,897.83</b>	<b>1,100,210.55</b>
Other Instructional Programs - Instruction:												
Salaries												
Other Salaries for Instruction												
Other Purchased Services												
Supplies and Materials												
Other Objects												
<b>Total Other Instructional Programs - Instruction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Before/After School Programs - Instruction:												
Salaries					143,255.56	143,255.56		143,255.56	143,255.56		72,163.80	72,163.80
Purchased Services					12,420.00	12,420.00		12,420.00	12,420.00			
Supplies and Materials		5,150.00	5,150.00		3,075.72	3,075.72		8,225.72	8,225.72		8,225.72	8,225.72
Other Objects												
<b>Total Before/After School Programs - Instruction</b>	<b>-</b>	<b>5,150.00</b>	<b>5,150.00</b>	<b>-</b>	<b>158,751.28</b>	<b>158,751.28</b>	<b>-</b>	<b>163,901.28</b>	<b>163,901.28</b>	<b>-</b>	<b>80,389.52</b>	<b>80,389.52</b>
Before/After School Programs - Support Services:												
Salaries					22,224.90	22,224.90		22,224.90	22,224.90		15,600.09	15,600.09
Supplies and Materials												
<b>Total Before/After School Programs - Support Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,224.90</b>	<b>22,224.90</b>	<b>-</b>	<b>22,224.90</b>	<b>22,224.90</b>	<b>-</b>	<b>15,600.09</b>	<b>15,600.09</b>
Summer School - Instruction:												
Salaries					249,115.97	249,115.97		249,115.97	249,115.97		249,115.97	249,115.97
Other Salaries for Instruction												
Purchased Professional Services												
General Supplies	65,403.00	5,250.00	70,653.00	(65,403.00)	(3,896.20)	(69,299.20)		1,353.80	1,353.80		1,353.80	1,353.80
Textbooks	8,015.00		8,015.00				8,015.00		8,015.00	390.00		390.00
Other Objects												
<b>Total Summer School - Instruction</b>	<b>73,418.00</b>	<b>5,250.00</b>	<b>78,668.00</b>	<b>(65,403.00)</b>	<b>245,219.77</b>	<b>179,816.77</b>	<b>8,015.00</b>	<b>250,469.77</b>	<b>258,484.77</b>	<b>390.00</b>	<b>250,469.77</b>	<b>250,859.77</b>
Summer School - Support Services:												
Salaries	343,988.00		343,988.00	(218,500.00)		(218,500.00)	125,488.00		125,488.00	212,110.92		212,110.92
Purchased Professional Services												
Other Purchased Services												
Supplies and Materials												
<b>Total Summer School - Support Services</b>	<b>343,988.00</b>	<b>-</b>	<b>343,988.00</b>	<b>(218,500.00)</b>	<b>-</b>	<b>(218,500.00)</b>	<b>125,488.00</b>	<b>-</b>	<b>125,488.00</b>	<b>212,110.92</b>	<b>-</b>	<b>212,110.92</b>
Instructional/Alternative Education Program - Instruction:												
Salaries					453,018.35	453,018.35		453,018.35	453,018.35	98,905.62	451,011.24	549,916.86
Purchased Professional and Technical Services	1,563,466.00		1,563,466.00	252,146.00		252,146.00	1,815,612.00		1,815,612.00	1,815,612.00		1,815,612.00
Other Purchased Services												
Supplies and Materials												
<b>Total Instructional/Alternative Education Program - Instruction</b>	<b>1,563,466.00</b>	<b>-</b>	<b>1,563,466.00</b>	<b>252,146.00</b>	<b>453,018.35</b>	<b>705,164.35</b>	<b>1,815,612.00</b>	<b>453,018.35</b>	<b>2,268,630.35</b>	<b>1,914,517.62</b>	<b>451,011.24</b>	<b>2,365,528.86</b>
<b>Total Instruction</b>	<b>9,166,593.00</b>	<b>66,317,480.00</b>	<b>75,484,073.00</b>	<b>(1,788,038.64)</b>	<b>1,735,985.94</b>	<b>(52,052.70)</b>	<b>7,378,554.36</b>	<b>68,053,465.94</b>	<b>75,432,020.30</b>	<b>8,155,369.22</b>	<b>63,869,569.02</b>	<b>72,024,938.24</b>

(Continued)

**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, 2016

	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
<b>EXPENDITURES:</b>												
<b>General Current Expense (Cont'd):</b>												
Community Services Programs/Operations:												
Salaries	\$ 417,633.00		\$ 417,633.00	\$ (151,702.68)		\$ (151,702.68)	\$ 265,930.32		\$ 265,930.32	\$ 320,763.87		\$ 320,763.87
Other Purchased Services	40,000.00		40,000.00	35,000.00		35,000.00	75,000.00		75,000.00	18,903.75		18,903.75
Travel												
Supplies and Materials	12,500.00		12,500.00	15,000.00		15,000.00	27,500.00		27,500.00	20,368.29		20,368.29
<b>Total Community Services Programs/Operations</b>	<b>470,133.00</b>	<b>-</b>	<b>470,133.00</b>	<b>(101,702.68)</b>	<b>-</b>	<b>(101,702.68)</b>	<b>368,430.32</b>	<b>-</b>	<b>368,430.32</b>	<b>360,035.91</b>	<b>-</b>	<b>360,035.91</b>
Undistributed Expenditures - Instruction:												
Tuition - Other LEAs Within the State - Regular	1,046,982.00		1,046,982.00	197,962.00		197,962.00	1,244,944.00		1,244,944.00	1,048,914.93		1,048,914.93
Tuition - Other LEAs Within the State - Special	1,100,000.00		1,100,000.00	562,082.73		562,082.73	1,662,082.73		1,662,082.73	1,579,517.72		1,579,517.72
Tuition - County Voc. School Dist. - Regular	2,928,420.00		2,928,420.00	(235,500.00)		(235,500.00)	2,692,920.00		2,692,920.00	2,691,500.00		2,691,500.00
Tuition - County Special Services/Regional Day School	2,210,000.00		2,210,000.00	(1,158,432.74)		(1,158,432.74)	1,051,567.26		1,051,567.26	1,051,567.26		1,051,567.26
Tuition - Private Schools for the Disabled w/in State	7,907,616.00		7,907,616.00	843,070.60		843,070.60	8,750,686.60		8,750,686.60	8,748,326.10		8,748,326.10
Tuition - Private Schools for the Disabled & Other LEAs - Special, O/S State	464,709.00		464,709.00	(8,931.00)		(8,931.00)	455,778.00		455,778.00	441,813.00		441,813.00
Tuition - State Facilities	2,589,621.00		2,589,621.00				2,589,621.00		2,589,621.00	2,586,462.00		2,586,462.00
Tuition - Other	120,000.00		120,000.00	27,431.00		27,431.00	147,431.00		147,431.00	2,055,043.30		2,055,043.30
<b>Total Undistributed Expenditures - Instruction</b>	<b>18,367,348.00</b>	<b>-</b>	<b>18,367,348.00</b>	<b>227,682.59</b>	<b>-</b>	<b>227,682.59</b>	<b>18,595,030.59</b>	<b>-</b>	<b>18,595,030.59</b>	<b>20,203,144.31</b>	<b>-</b>	<b>20,203,144.31</b>
Undistributed Expenditures - Attendance and Social Work:												
Salaries	166,654.00	\$ 102,628.00	269,282.00	201,214.74	\$ 340,768.44	541,983.18	367,868.74	\$ 443,396.44	811,265.18	1,042,884.78	\$ 386,436.62	1,429,321.40
Salaries of Drop-Out Prevention Officer/Coordinators		677,870.00	677,870.00		(193,314.40)	(193,314.40)		484,555.60	484,555.60		176,637.16	176,637.16
Salaries of Family Support Teams		101,700.00	101,700.00		32,451.69	32,451.69		134,151.69	134,151.69		188,730.97	188,730.97
Salaries of Family Liaisons/Comm. Parent Inv. Spec.	438,710.00	374,064.00	812,774.00	(110,654.81)	165,247.81	54,593.00	328,055.19	539,311.81	867,367.00	371,660.00	518,029.22	889,689.22
Salaries of Community/School Coordinators		2,700.00	2,700.00		(1,700.00)	(1,700.00)		1,000.00	1,000.00			
Purchased Professional and Technical Services	3,000.00	6,000.00	9,000.00	8,500.00	(6,000.00)	2,500.00	11,500.00		11,500.00	8,639.46		8,639.46
Other Purchased Services	8,100.00	24,875.00	32,975.00	(100.00)	(121.80)	(221.80)	8,000.00	24,753.20	32,753.20	3,254.73	24,753.20	28,007.93
Supplies and Materials	9,000.00		9,000.00	(2,500.00)		(2,500.00)	6,500.00		6,500.00	4,804.01		4,804.01
Other Objects												
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>625,464.00</b>	<b>1,289,837.00</b>	<b>1,915,301.00</b>	<b>96,459.93</b>	<b>337,331.74</b>	<b>433,791.67</b>	<b>721,923.93</b>	<b>1,627,168.74</b>	<b>2,349,092.67</b>	<b>1,431,242.98</b>	<b>1,294,587.17</b>	<b>2,725,830.15</b>
Undistributed Expenditures - Health Services:												
Salaries	215,957.00	1,576,054.00	1,792,011.00	(75,326.96)	92,353.65	17,026.69	140,630.04	1,668,407.65	1,809,037.69	140,630.04	1,745,823.58	1,886,453.62
Salaries of Secretarial and Clerical Assistants										13,125.00		13,125.00
Salaries of Social Services Coordinators					66,066.00	66,066.00		66,066.00	66,066.00	31,416.60	66,066.00	97,482.60
Purchased Professional and Technical Services	66,528.00	1,000.00	67,528.00	(25,010.50)	(1,000.00)	(26,010.50)	41,517.50		41,517.50	41,517.50		41,517.50
Other Purchased Services	2,070.00	2,000.00	4,070.00	2,169.19	(1,950.00)	219.19	4,239.19	50.00	4,289.19	3,795.10	44.52	3,839.62
Supplies and Materials	72,000.00	8,850.00	80,850.00	(10,862.00)	(5,850.00)	(16,712.00)	61,138.00	3,000.00	64,138.00	61,042.64		61,042.64
Other Objects												
<b>Total Undistributed Expenditures - Health Services</b>	<b>356,555.00</b>	<b>1,587,904.00</b>	<b>1,944,459.00</b>	<b>(109,030.27)</b>	<b>149,619.65</b>	<b>40,589.38</b>	<b>247,524.73</b>	<b>1,737,523.65</b>	<b>1,985,048.38</b>	<b>291,526.88</b>	<b>1,811,934.10</b>	<b>2,103,460.98</b>
Undistributed Expenditures - Speech, OT, PT & Related Services:												
Salaries										997,249.72		997,249.72
Purchased Professional Educational Services	850,000.00		850,000.00	660,274.50		660,274.50	1,510,274.50		1,510,274.50	1,486,872.53		1,486,872.53
Supplies and Materials												
<b>Total Undistributed Expenditures - Speech, OT, PT &amp; Related Services</b>	<b>850,000.00</b>	<b>-</b>	<b>850,000.00</b>	<b>660,274.50</b>	<b>-</b>	<b>660,274.50</b>	<b>1,510,274.50</b>	<b>-</b>	<b>1,510,274.50</b>	<b>2,484,122.25</b>	<b>-</b>	<b>2,484,122.25</b>
Undistributed Expenditures - Students - Extra Service:												
Salaries				67,713.35		67,713.35	67,713.35		67,713.35	293,062.26		293,062.26
Purchased Professional Educational Services	600,000.00		600,000.00	222,833.30		222,833.30	822,833.30		822,833.30	822,690.36		822,690.36
Supplies and Materials												
Other Objects												
<b>Total Undistributed Expenditures - Students - Extra Service</b>	<b>600,000.00</b>	<b>-</b>	<b>600,000.00</b>	<b>290,546.65</b>	<b>-</b>	<b>290,546.65</b>	<b>890,546.65</b>	<b>-</b>	<b>890,546.65</b>	<b>1,115,752.62</b>	<b>-</b>	<b>1,115,752.62</b>

(Continued)

**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, 2016

	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
<b>EXPENDITURES:</b>												
<b>General Current Expense (Cont'd):</b>												
Undistributed Expenditures - Guidance:												
Salaries of Other Professional Staff	\$ 868,218.00	\$ 2,110,528.00	\$ 2,978,746.00	\$ (288,454.78)	\$ 189,051.12	\$ (99,403.66)	\$ 579,763.22	\$ 2,299,579.12	\$ 2,879,342.34	\$ 982,912.77	\$ 2,375,823.42	\$ 3,358,736.19
Salaries of Secretarial and Clerical Assistants				288,454.38	368,474.56	656,928.94	288,454.38	368,474.56	656,928.94	288,454.38	368,474.56	656,928.94
Other Salaries												
Purchased Professional Educational Services	125,000.00	62,100.00	187,100.00	(125,000.00)	17,681.00	(107,319.00)		79,781.00	79,781.00		58,219.29	58,219.29
Purchased Professional and Technical Services												
Other Purchased Professional and Technical Services	29,000.00	4,500.00	33,500.00	41,342.00	(2,321.95)	39,020.05	70,342.00	2,178.05	72,520.05	68,737.00	236.17	68,973.17
Other Purchased Services	27,502.00	15,774.00	43,276.00	(3,400.00)	(11,266.80)	(14,666.80)	24,102.00	4,507.20	28,609.20	24,026.36		24,026.36
Supplies and Materials	41,167.00	59,629.00	100,796.00	(35,600.00)	(41,826.34)	(77,426.34)	5,567.00	17,802.66	23,369.66	4,901.48	10,131.20	15,032.68
Other Objects	500.00	500.00	1,000.00		(500.00)	(500.00)	500.00		500.00			
<b>Total Undistributed Expenditures - Guidance</b>	<b>1,091,387.00</b>	<b>2,253,031.00</b>	<b>3,344,418.00</b>	<b>(122,658.40)</b>	<b>519,291.59</b>	<b>396,633.19</b>	<b>968,728.60</b>	<b>2,772,322.59</b>	<b>3,741,051.19</b>	<b>1,369,031.99</b>	<b>2,812,884.64</b>	<b>4,181,916.63</b>
Undistributed Expenditures - Child Study Teams:												
Salaries of Other Professional Staff	2,988,573.00		2,988,573.00				2,988,573.00		2,988,573.00	3,421,412.84		3,421,412.84
Salaries of Secretarial and Clerical Assistants										100,878.12		100,878.12
Other Salaries										60,356.06		60,356.06
Purchased Professional Educational Services	65,000.00		65,000.00	17,000.00		17,000.00	82,000.00		82,000.00	48,972.46		48,972.46
Other Purchased Professional and Technical Services	2,000.00		2,000.00	8,000.00		8,000.00	10,000.00		10,000.00	8,586.00		8,586.00
Other Purchased Services	18,500.00		18,500.00	(2,300.00)		(2,300.00)	16,200.00		16,200.00	11,426.28		11,426.28
Supplies and Materials	99,000.00		99,000.00	(65,517.88)		(65,517.88)	33,482.12		33,482.12	32,315.40		32,315.40
Other Objects												
<b>Total Undistributed Expenditures - Child Study Teams</b>	<b>3,173,073.00</b>	<b>-</b>	<b>3,173,073.00</b>	<b>(42,817.88)</b>	<b>-</b>	<b>(42,817.88)</b>	<b>3,130,255.12</b>	<b>-</b>	<b>3,130,255.12</b>	<b>3,683,947.16</b>	<b>-</b>	<b>3,683,947.16</b>
Undistributed Expenditures - Improvement of Instructional Services:												
Salaries of Supervisors of Instruction	1,747,186.00		1,747,186.00	(982,653.45)		(982,653.45)	764,532.55		764,532.55	248,631.82		248,631.82
Salaries of Other Professional Staff	188,778.00	93,052.00	281,830.00	59,586.28		59,586.28	248,364.28	93,052.00	341,416.28	59,586.28		59,586.28
Salaries of Secretarial and Clerical Assistants				125,646.75		125,646.75	125,646.75		125,646.75	125,646.75		125,646.75
Other Salaries												
Salaries of Facilitators, Math Coaches & Literacy Coaches	70,003.00		70,003.00		71,164.55	71,164.55	70,003.00	71,164.55	141,167.55	37,351.58	71,164.55	108,516.13
Purchased Professional Educational Services		29,320.00	29,320.00	2,550.00	(26,372.00)	(23,822.00)	2,550.00	2,948.00	5,498.00	2,336.12		2,336.12
Purchased Professional and Technical Services	5,000.00	6,000.00	11,000.00	2,000.00	(6,000.00)	(4,000.00)	7,000.00		7,000.00	6,458.00		6,458.00
Other Purchased Services	8,000.00	3,260.00	11,260.00	28,500.00	(2,000.00)	26,500.00	36,500.00	1,260.00	37,760.00	34,478.59		34,478.59
Supplies and Materials	20,550.00	24,799.00	45,349.00	171,650.00	(16,224.30)	155,425.70	192,200.00	8,574.70	200,774.70	184,314.42	4,326.89	188,641.31
Other Objects	1,000.00	1,000.00	2,000.00	1,000.00		1,000.00	2,000.00	1,000.00	3,000.00	178.00		178.00
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>2,040,517.00</b>	<b>157,431.00</b>	<b>2,197,948.00</b>	<b>(591,720.42)</b>	<b>20,568.25</b>	<b>(571,152.17)</b>	<b>1,448,796.58</b>	<b>177,999.25</b>	<b>1,626,795.83</b>	<b>698,981.56</b>	<b>75,491.44</b>	<b>774,473.00</b>
Undistributed Expenditures - Educational Media/Library:												
Salaries	615,176.00	490,808.00	1,105,984.00	551,135.41	(190,927.30)	360,208.11	1,166,311.41	299,880.70	1,466,192.11	661,686.77	29,792.85	691,479.62
Salaries of Technology Coordinators		43,199.00	43,199.00					43,199.00	43,199.00	(191.39)		(191.39)
Purchased Professional and Technical Services	3,143,598.00	10,700.00	3,154,298.00	(775,557.44)	(6,200.00)	(781,757.44)	2,368,040.56	4,500.00	2,372,540.56	2,273,423.26		2,273,423.26
Purchased Technical Services												
Other Purchased Services		4,300.00	4,300.00		11,406.90	11,406.90		15,706.90	15,706.90		11,466.90	11,466.90
Supplies and Materials		226,514.00	226,514.00		(114,520.11)	(114,520.11)		111,993.89	111,993.89		52,929.35	52,929.35
Other Objects		2,000.00	2,000.00					2,000.00	2,000.00			
<b>Total Undistributed Expenditures - Educ. Media/Library</b>	<b>3,758,774.00</b>	<b>777,521.00</b>	<b>4,536,295.00</b>	<b>(224,422.03)</b>	<b>(300,240.51)</b>	<b>(524,662.54)</b>	<b>3,534,351.97</b>	<b>477,280.49</b>	<b>4,011,632.46</b>	<b>2,935,110.03</b>	<b>93,997.71</b>	<b>3,029,107.74</b>

(Continued)

**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, 2016

	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
<b>EXPENDITURES:</b>												
<b>General Current Expense (Cont'd):</b>												
Undistributed Expenditures -Support Services - General Admin.:												
Salaries	\$ 1,254,916.00		\$ 1,254,916.00				\$ 1,254,916.00		\$ 1,254,916.00	\$ 2,407,360.11		\$ 2,407,360.11
Salaries of Attorneys	230,000.00		230,000.00				230,000.00		230,000.00	143,631.36		143,631.36
Legal Services	250,000.00		250,000.00	\$ 550,000.00		\$ 550,000.00	800,000.00		800,000.00	799,803.41		799,803.41
Audit Fees	213,800.00		213,800.00	16,200.00		16,200.00	230,000.00		230,000.00	230,000.00		230,000.00
Expenditure & Internal Control Audit Fees				54,275.00		54,275.00	54,275.00		54,275.00	53,595.00		53,595.00
Architectural/Engineering Services	70,921.00		70,921.00	35,350.00		35,350.00	106,271.00		106,271.00	58,028.90		58,028.90
Other Purchased Professional Services				68,904.55		68,904.55	68,904.55		68,904.55	26,925.12		26,925.12
Purchased Technical Services	60,600.00		60,600.00	(20,050.00)		(20,050.00)	40,550.00		40,550.00	37,942.88		37,942.88
Communications/Telephone	523,825.00		523,825.00	118,463.46		118,463.46	642,288.46		642,288.46	288,705.26		288,705.26
BOE Other Purchased Services	50,500.00		50,500.00	(30,700.00)		(30,700.00)	19,800.00		19,800.00	19,456.69		19,456.69
Other Purchased Services	338,910.00		338,910.00	(91,771.35)		(91,771.35)	247,138.65		247,138.65	107,310.02		107,310.02
General Supplies	27,090.00		27,090.00	(15,030.56)		(15,030.56)	12,059.44		12,059.44	4,102.34		4,102.34
BOE In-House Training/Meeting Supplies	2,300.00		2,300.00	4,440.00		4,440.00	6,740.00		6,740.00	2,120.00		2,120.00
Judgments Against the School District	1,000,000.00		1,000,000.00	(597,302.60)		(597,302.60)	402,697.40		402,697.40	402,662.34		402,662.34
Miscellaneous Expenditures												
BOE Membership Dues and Fees	38,500.00		38,500.00				38,500.00		38,500.00	37,568.89		37,568.89
<b>Total Undistributed Expenditures - Support Services - General Admin.</b>	<b>4,061,362.00</b>	<b>-</b>	<b>4,061,362.00</b>	<b>92,778.50</b>	<b>-</b>	<b>92,778.50</b>	<b>4,154,140.50</b>	<b>-</b>	<b>4,154,140.50</b>	<b>4,619,212.32</b>	<b>-</b>	<b>4,619,212.32</b>
Undistributed Expenditures - Instructional Staff Training Services:												
Salaries of Supervisors of Instruction	583,211.00		583,211.00	271.10		271.10	583,482.10		583,482.10	1,550,311.13		1,550,311.13
Salaries of Other Professional Staff												
Salaries of Secretarial and Clerical Assistants												
Other Salaries		\$ 6,000.00	6,000.00		\$ (1,760.47)	(1,760.47)		\$ 4,239.53	4,239.53			
Purchased Professional - Educational Services	20,500.00	87,850.00	108,350.00	(61,500.00)	(42,659.10)	(104,159.10)	(41,000.00)	45,190.90	4,190.90		\$ 16,861.72	16,861.72
Other Purchased Professional and Technical Services		13,000.00	13,000.00		(5,000.00)	(5,000.00)		8,000.00	8,000.00		1,610.00	1,610.00
Other Purchased Services	29,940.00	7,150.00	37,090.00	9,725.00	(2,000.00)	7,725.00	39,665.00	5,150.00	44,815.00	13,939.88		13,939.88
Supplies and Materials		600.00	600.00		(600.00)	(600.00)						
Other Objects												
<b>Total Undistributed Expenditures Instructional Staff Training Services</b>	<b>633,651.00</b>	<b>114,600.00</b>	<b>748,251.00</b>	<b>(51,503.90)</b>	<b>(52,019.57)</b>	<b>(103,523.47)</b>	<b>582,147.10</b>	<b>62,580.43</b>	<b>644,727.53</b>	<b>1,564,251.01</b>	<b>18,471.72</b>	<b>1,582,722.73</b>
Undistributed Expenditures - Support Services-School Admin.:												
Salaries of Principals/Assistant Principals/Prog Dir		2,861,878.00	2,861,878.00		493,437.57	493,437.57		3,355,315.57	3,355,315.57		3,716,677.58	3,716,677.58
Salaries of Other Professional Staff	193,000.00	914,073.00	1,107,073.00		(125,277.18)	(125,277.18)	193,000.00	788,795.82	981,795.82	143,993.58	19,118.12	163,111.70
Salaries of Secretarial and Clerical Assistants		2,172,227.00	2,172,227.00		(325,548.75)	(325,548.75)		1,846,678.25	1,846,678.25		1,566,897.67	1,566,897.67
Other Salaries												
Purchased Professional and Technical Services		106,289.00	106,289.00		(76,592.00)	(76,592.00)		29,697.00	29,697.00		9,292.74	9,292.74
Other Purchased Services		30,400.00	30,400.00		(2,571.00)	(2,571.00)		27,829.00	27,829.00		12,487.35	12,487.35
Travel												
Supplies and Materials	9,000.00	184,534.00	193,534.00	(9,000.00)	114,292.12	105,292.12		298,826.12	298,826.12		60,703.29	60,703.29
Other Objects		12,729.00	12,729.00		1,466.00	1,466.00		14,195.00	14,195.00		9,259.04	9,259.04
<b>Total Undistributed Expenditures - Support Services-School Admin.</b>	<b>202,000.00</b>	<b>6,282,130.00</b>	<b>6,484,130.00</b>	<b>(9,000.00)</b>	<b>79,206.76</b>	<b>70,206.76</b>	<b>193,000.00</b>	<b>6,361,336.76</b>	<b>6,554,336.76</b>	<b>143,993.58</b>	<b>5,394,435.79</b>	<b>5,538,429.37</b>
Undistributed Expenditures - Central Services:												
Salaries	2,046,460.00		2,046,460.00	90,711.08		90,711.08	2,137,171.08		2,137,171.08	2,504,219.02		2,504,219.02
Purchased Professional Services	351,500.00		351,500.00	47,536.40		47,536.40	399,036.40		399,036.40	383,191.57		383,191.57
Purchased Technical Services	174,000.00		174,000.00	500.00		500.00	174,500.00		174,500.00	161,583.69		161,583.69
Other Purchased Services	34,445.00		34,445.00	49,770.00		49,770.00	84,215.00		84,215.00	45,098.38		45,098.38
Supplies and Materials	118,485.00		118,485.00	36,700.00		36,700.00	155,185.00		155,185.00	146,713.12		146,713.12
Interest on Lease Purchase Agreements	88,375.00		88,375.00	11,351.32		11,351.32	99,726.32		99,726.32	11,351.32		11,351.32
Other Objects												
Miscellaneous Expenditures	2,950.00		2,950.00	(150.00)		(150.00)	2,800.00		2,800.00	1,980.00		1,980.00
<b>Total Undistributed Expenditures - Central Services</b>	<b>2,816,215.00</b>	<b>-</b>	<b>2,816,215.00</b>	<b>236,418.80</b>	<b>-</b>	<b>236,418.80</b>	<b>3,052,633.80</b>	<b>-</b>	<b>3,052,633.80</b>	<b>3,254,137.10</b>	<b>-</b>	<b>3,254,137.10</b>

(Continued)



**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, 2016

	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
<b>EXPENDITURES:</b>												
<b>General Current Expense (Cont'd):</b>												
Undistributed Expenditures -												
Admin. Info. Tech.:												
Salaries	\$ 730,707.00		\$ 730,707.00	\$ (32,236.85)		\$ (32,236.85)	\$ 698,470.15		\$ 698,470.15	\$ 495,930.36		\$ 495,930.36
Purchased Professional Services												
Purchased Technical Services	516,846.00		516,846.00	331,381.54		331,381.54	848,227.54		848,227.54	796,199.00		796,199.00
Miscellaneous Purchased Services												
Supplies and Materials	56,000.00		56,000.00	(3,000.00)		(3,000.00)	53,000.00		53,000.00	51,673.78		51,673.78
Other Objects	4,956.00		4,956.00	3,294.00		3,294.00	8,250.00		8,250.00	6,177.80		6,177.80
<b>Total Undistributed Expenditures - Admin. Info. Tech.</b>	<b>1,308,509.00</b>	<b>-</b>	<b>1,308,509.00</b>	<b>299,438.69</b>	<b>-</b>	<b>299,438.69</b>	<b>1,607,947.69</b>	<b>-</b>	<b>1,607,947.69</b>	<b>1,349,980.94</b>	<b>-</b>	<b>1,349,980.94</b>
Undistributed Expenditures - Required Maintenance for School Facilities:												
Salaries	1,563,112.00		1,563,112.00	(172,729.00)		(172,729.00)	1,390,383.00		1,390,383.00	1,392,228.49		1,392,228.49
Cleaning, Repair, and Maintenance Service	1,900,000.00		1,900,000.00	796,052.61		796,052.61	2,696,052.61		2,696,052.61	2,510,680.16		2,510,680.16
General Supplies	489,590.00		489,590.00	25,038.39		25,038.39	514,628.39		514,628.39	510,875.54		510,875.54
Other Objects												
<b>Total Undistributed Expenditures - Required Maintenance for School Facilities</b>	<b>3,952,702.00</b>	<b>-</b>	<b>3,952,702.00</b>	<b>648,362.00</b>	<b>-</b>	<b>648,362.00</b>	<b>4,601,064.00</b>	<b>-</b>	<b>4,601,064.00</b>	<b>4,413,784.19</b>	<b>-</b>	<b>4,413,784.19</b>
Undistributed Expenditures - Custodial Services:												
Salaries	1,675,984.00		1,675,984.00	0.16		0.16	1,675,984.16		1,675,984.16	6,758,363.65		6,758,363.65
Salaries of Non-Instructional Aides		\$ 4,479,814.00	4,479,814.00		\$ (2,178,273.22)	(2,178,273.22)		\$ 2,301,540.78	2,301,540.78		\$ 27,973.68	27,973.68
Purchased Professional and Technical Services	131,726.00		131,726.00	157,336.32		157,336.32	289,062.32		289,062.32	226,609.08		226,609.08
Rental of Land and Building - Other Than Lease Purchase				40,000.00		40,000.00	40,000.00		40,000.00	40,000.00		40,000.00
Cleaning, Repair, and Maintenance Service	848,000.00		848,000.00	128,286.55		128,286.55	976,286.55		976,286.55	901,567.35		901,567.35
Other Purchased Property Services	871,200.00		871,200.00	36,712.22		36,712.22	907,912.22		907,912.22	907,647.00		907,647.00
Insurance	1,513,290.00		1,513,290.00	658,945.85		658,945.85	2,172,235.85		2,172,235.85	2,172,064.08		2,172,064.08
Miscellaneous Purchased Services	40,000.00		40,000.00	(5,905.00)		(5,905.00)	34,095.00		34,095.00	29,417.54		29,417.54
General Supplies	870,000.00	1,000.00	871,000.00	(226,010.00)	(1,000.00)	(227,010.00)	643,990.00		643,990.00	631,682.22		631,682.22
Energy (Gasoline)	100,000.00		100,000.00	25,000.00		25,000.00	125,000.00		125,000.00	57,663.00		57,663.00
Energy (Natural Gas)	1,200,000.00		1,200,000.00	(87,235.07)		(87,235.07)	1,112,764.93		1,112,764.93	1,069,997.97		1,069,997.97
Energy (Electricity)	3,912,000.00		3,912,000.00	521,036.99		521,036.99	4,433,036.99		4,433,036.99	3,884,861.37		3,884,861.37
Energy (Oil)	12,000.00		12,000.00	(2,000.00)		(2,000.00)	10,000.00		10,000.00	1,124.18		1,124.18
Other Objects	76,500.00		76,500.00	(16,653.00)		(16,653.00)	59,847.00		59,847.00	56,621.96		56,621.96
<b>Total Undistributed Expenditures - Custodial Services</b>	<b>11,250,700.00</b>	<b>4,480,814.00</b>	<b>15,731,514.00</b>	<b>1,229,515.02</b>	<b>(2,179,273.22)</b>	<b>(949,758.20)</b>	<b>12,480,215.02</b>	<b>2,301,540.78</b>	<b>14,781,755.80</b>	<b>16,737,619.40</b>	<b>27,973.68</b>	<b>16,765,593.08</b>
Undistributed Expenditures - Care and Upkeep of Grounds:												
Purchased Professional Services												
Cleaning, Repair, and Maintenance Service	272,402.00		272,402.00	(46,257.00)		(46,257.00)	226,145.00		226,145.00	221,984.22		221,984.22
General Supplies	40,000.00		40,000.00	(3,500.00)		(3,500.00)	36,500.00		36,500.00	29,252.24		29,252.24
<b>Total Undistributed Expenditures - Care and Upkeep of Grounds</b>	<b>312,402.00</b>	<b>-</b>	<b>312,402.00</b>	<b>(49,757.00)</b>	<b>-</b>	<b>(49,757.00)</b>	<b>262,645.00</b>	<b>-</b>	<b>262,645.00</b>	<b>251,236.46</b>	<b>-</b>	<b>251,236.46</b>
Undistributed Expenditures - Security:												
Salaries	743,762.00	2,831,368.00	3,575,130.00	0.16	(26,559.82)	(26,559.66)	743,762.16	2,804,808.18	3,548,570.34	945,155.31	2,709,571.11	3,654,726.42
Other Salaries										266,001.33		266,001.33
Purchased Professional and Technical Services	73,468.00		73,468.00	(32,863.93)		(32,863.93)	40,604.07		40,604.07	32,942.50		32,942.50
Cleaning, Repair, and Maintenance Service	120,000.00		120,000.00	66,551.27		66,551.27	186,551.27		186,551.27	174,938.50		174,938.50
Miscellaneous Purchased Services				5,000.00		5,000.00	5,000.00		5,000.00			
General Supplies	86,374.00	43,775.00	130,149.00	(35,568.43)	(23,045.00)	(58,613.43)	50,805.57	20,730.00	71,535.57	28,240.59	10,357.00	38,597.59
Other Objects												
<b>Total Undistributed Expenditures - Security</b>	<b>1,023,604.00</b>	<b>2,875,143.00</b>	<b>3,898,747.00</b>	<b>3,119.07</b>	<b>(49,604.82)</b>	<b>(46,485.75)</b>	<b>1,026,723.07</b>	<b>2,825,538.18</b>	<b>3,852,261.25</b>	<b>1,447,278.23</b>	<b>2,719,928.11</b>	<b>4,167,206.34</b>

(Continued)

**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, 2016

	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
<b>EXPENDITURES:</b>												
<b>General Current Expense (Cont'd):</b>												
Undistributed Expenditures - Student Transportation:												
Salaries for Non-Instructional Aides										\$ 38,775.89		\$ 38,775.89
Salaries for Pupil Transportation												
(Between Home & School) - Regular	\$ 43,902.00		\$ 43,902.00				\$ 43,902.00		\$ 43,902.00	67,582.24		67,582.24
Salaries for Pupil Transportation												
(Between Home & School) - Special Education												
Salaries for Pupil Transportation												
(Other than Between Home & School) - Regular	87,908.00		87,908.00	\$ (9,693.13)		\$ (9,693.13)	78,214.87		78,214.87	28,770.00		28,770.00
Management Fee - ESC&CTSA Transportation Program	403,000.00		403,000.00	119,506.22		119,506.22	522,506.22		522,506.22	522,506.22		522,506.22
Purchased Professional and Technical Services	15,000.00		15,000.00				15,000.00		15,000.00	12,901.00		12,901.00
Cleaning, Repair, and Maintenance Service	9,600.00		9,600.00				9,600.00		9,600.00			
Lease Purchase Payments - School Buses												
Contracted Services (Between Home & School) -												
Vendors	200,000.00		200,000.00	(47,544.82)		(47,544.82)	152,455.18		152,455.18	149,275.00		149,275.00
Contracted Services -												
(Other than Between Home & School) -Vendors	425,000.00	\$ 358,119.00	783,119.00	(368,338.14)	\$ 158,311.69	(210,026.45)	56,661.86	\$ 516,430.69	573,092.55		\$ 440,496.57	440,496.57
Contracted Services (Sp. Ed. Stds.) - Vendors												
Contract. Serv.(Reg. Students)-ESCs & CTSAs	3,271,849.00		3,271,849.00	292,830.89		292,830.89	3,564,679.89		3,564,679.89	3,564,679.89		3,564,679.89
Contract. Serv.(Spl. Ed. Students)-ESCs & CTSAs	5,742,724.00		5,742,724.00	1,744,672.12		1,744,672.12	7,487,396.12		7,487,396.12	7,474,965.31		7,474,965.31
Contracted Services - Aid in Lieu of - Nonpublic Sch.	210,000.00		210,000.00	60,000.00		60,000.00	270,000.00		270,000.00	265,023.20		265,023.20
Contracted Services - Aid in Lieu of - Charter Sch.												
Miscellaneous Purchased Services	1,000.00		1,000.00				1,000.00		1,000.00			
Supplies and Materials												
Other Objects	1,000.00		1,000.00				1,000.00		1,000.00			
<b>Total Undistributed Expenditures - Student Transportation</b>	<b>10,410,983.00</b>	<b>358,119.00</b>	<b>10,769,102.00</b>	<b>1,791,433.14</b>	<b>158,311.69</b>	<b>1,949,744.83</b>	<b>12,202,416.14</b>	<b>516,430.69</b>	<b>12,718,846.83</b>	<b>12,124,478.75</b>	<b>440,496.57</b>	<b>12,564,975.32</b>
Undistributed Expenditures - Unallocated Employee Benefits:												
Social Security	2,025,585.00	460,964.00	2,486,549.00	706,900.20	478,805.88	1,185,706.08	2,732,485.20	939,769.88	3,672,255.08	2,901,617.80	717,353.09	3,618,970.89
Other Retirement Contributions - PERS	4,784,416.00	1,373,450.00	6,157,866.00	(2,028,013.71)		(2,028,013.71)	2,756,402.29	1,373,450.00	4,129,852.29	2,756,402.29	1,373,450.00	4,129,852.29
Unemployment Compensation	2,805,490.00		2,805,490.00	(1,552,759.48)		(1,552,759.48)	1,252,730.52		1,252,730.52	1,252,730.52		1,252,730.52
Workmen's Compensation	2,643,868.00		2,643,868.00	(146,745.65)		(146,745.65)	2,497,122.35		2,497,122.35	2,497,122.35		2,497,122.35
Health Benefits	28,484,734.00		28,484,734.00	(762,083.69)		(762,083.69)	27,722,650.31		27,722,650.31	27,721,622.60		27,721,622.60
Tuition Reimbursement	118,750.00		118,750.00	37,096.00		37,096.00	155,846.00		155,846.00	155,186.63		155,186.63
Other Employee Benefits	1,236,962.00		1,236,962.00	2,185,555.94		2,185,555.94	3,422,517.94		3,422,517.94	3,422,517.94		3,422,517.94
<b>Total Undistributed Expenditures - Unallocated Employee Benefits</b>	<b>42,099,805.00</b>	<b>1,834,414.00</b>	<b>43,934,219.00</b>	<b>(1,560,050.39)</b>	<b>478,805.88</b>	<b>(1,081,244.51)</b>	<b>40,539,754.61</b>	<b>2,313,219.88</b>	<b>42,852,974.49</b>	<b>40,707,200.13</b>	<b>2,090,803.09</b>	<b>42,798,003.22</b>
On-behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	-	-	-	-	-	-	17,996,157.00	-	17,996,157.00
Reimbursed T.P.A.F. Social Security Contributions - (Non-Budgeted)	-	-	-	-	-	-	-	-	-	6,024,950.21	-	6,024,950.21
<b>Total Undistributed Expenditures</b>	<b>108,935,051.00</b>	<b>22,010,944.00</b>	<b>130,945,995.00</b>	<b>2,815,068.60</b>	<b>(838,002.56)</b>	<b>1,977,066.04</b>	<b>111,750,119.60</b>	<b>21,172,941.44</b>	<b>132,923,061.04</b>	<b>144,847,139.10</b>	<b>16,781,004.02</b>	<b>161,628,143.12</b>
<b>Total General Current Expense</b>	<b>118,571,777.00</b>	<b>88,328,424.00</b>	<b>206,900,201.00</b>	<b>925,327.28</b>	<b>897,983.38</b>	<b>1,823,310.66</b>	<b>119,497,104.28</b>	<b>89,226,407.38</b>	<b>208,723,511.66</b>	<b>153,362,544.23</b>	<b>80,650,573.04</b>	<b>234,013,117.27</b>
<b>Capital Outlay:</b>												
Equipment:												
Regular Programs - Instruction:												
Kindergarten												
Grades 1-5		15,000.00	15,000.00									
Grades 6-8		2,025.00	2,025.00		(12,000.00)	(12,000.00)		3,000.00	3,000.00			
Grades 9-12		3,000.00	3,000.00		(2,025.00)	(2,025.00)						
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		3,000.00	3,000.00		(3,000.00)	(3,000.00)						
Vocational Programs Local - Instruction												
Other Instructional Programs - Instruction												

(Continued)

**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, 2016

	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
<b>EXPENDITURES:</b>												
<b>Capital Outlay (Cont'd):</b>												
Undistributed Expenditures:												
Instruction		\$ 15,500.00	\$ 15,500.00		\$ (11,000.00)	\$ (11,000.00)		\$ 4,500.00	\$ 4,500.00			
Support Services - Students - Regular												
Support Services - Instructional Staff		31,000.00	31,000.00		(15,000.00)	(15,000.00)		16000.00	16000.00			
Support Services - Related & Extraordinary												
Support Services -Guidance												
General Administration												
School Administration		22,000.00	22,000.00		(4,000.00)	(4,000.00)		18,000.00	18,000.00			
Central Services												
Admin. Info. Tech	\$ 684,220.00		684,220.00				\$ 684,220.00		684,220.00	\$ 238,363.91		\$ 238,363.91
Business/Other Support Services												
Operations of Non-Instructional Services												
Custodial Services	166,962.00		166,962.00				166,962.00		166,962.00	157,224.16		157,224.16
Security					10,000.00	10,000.00		10,000.00	10,000.00		\$ 9,726.15	9,726.15
School Buses - Regular												
<b>Total Equipment</b>	<b>851,182.00</b>	<b>91,525.00</b>	<b>942,707.00</b>	<b>-</b>	<b>(40,025.00)</b>	<b>(40,025.00)</b>	<b>851,182.00</b>	<b>51,500.00</b>	<b>902,682.00</b>	<b>395,588.07</b>	<b>9,726.15</b>	<b>405,314.22</b>
Facilities Acquisition and Construction Services:												
Architectural/Engineering Services												
Construction Services	95,590.80		95,590.80				95,590.80		95,590.80	95,590.80		95,590.80
Lease Purchase Agreements - Principal				\$ 573,970.54		573,970.54	573,970.54		573,970.54	573,970.54		573,970.54
Other Objects												
<b>Total Facilities Acquisition and Construction Services</b>	<b>95,590.80</b>	<b>-</b>	<b>95,590.80</b>	<b>573,970.54</b>	<b>-</b>	<b>573,970.54</b>	<b>669,561.34</b>	<b>-</b>	<b>669,561.34</b>	<b>669,561.34</b>	<b>-</b>	<b>669,561.34</b>
Assets Acquired Under Capital Leases (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>946,772.80</b>	<b>91,525.00</b>	<b>1,038,297.80</b>	<b>573,970.54</b>	<b>(40,025.00)</b>	<b>533,945.54</b>	<b>1,520,743.34</b>	<b>51,500.00</b>	<b>1,572,243.34</b>	<b>1,065,149.41</b>	<b>9,726.15</b>	<b>1,074,875.56</b>
<b>Special Schools:</b>												
Adult Education - Local - Instruction:												
Salaries				59,142.83		59,142.83	59,142.83		59,142.83	59,142.83		59,142.83
General Supplies												
Textbooks												
<b>Total Adult Education - Local - Instruction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,142.83</b>	<b>-</b>	<b>59,142.83</b>	<b>59,142.83</b>	<b>-</b>	<b>59,142.83</b>	<b>59,142.83</b>	<b>-</b>	<b>59,142.83</b>
Adult Education - Local - Support Services:												
Salaries												
Personal Services - Employee Benefits												
<b>Total Adult Education - Local - Support Services:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Adult Education - Local - Instruction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,142.83</b>	<b>-</b>	<b>59,142.83</b>	<b>59,142.83</b>	<b>-</b>	<b>59,142.83</b>	<b>59,142.83</b>	<b>-</b>	<b>59,142.83</b>
Vocational Evening - Local - Instruction:												
Salaries of Teachers												
General Supplies												
<b>Total Vocational Evening - Local - Instruction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Special Schools</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,142.83</b>	<b>-</b>	<b>59,142.83</b>	<b>59,142.83</b>	<b>-</b>	<b>59,142.83</b>	<b>59,142.83</b>	<b>-</b>	<b>59,142.83</b>
Transfer of Funds to Charter Schools	57,612,873.00	-	57,612,873.00	2,597,633.00	-	2,597,633.00	60,210,506.00	-	60,210,506.00	59,736,871.00	-	59,736,871.00
Transfer of Funds to Resident Renaissance Schools	38,603,553.00	-	38,603,553.00	(2,597,633.00)	-	(2,597,633.00)	36,005,920.00	-	36,005,920.00	35,666,601.46	-	35,666,601.46
<b>Total Expenditures</b>	<b>215,734,975.80</b>	<b>88,419,949.00</b>	<b>304,154,924.80</b>	<b>1,558,440.65</b>	<b>857,958.38</b>	<b>2,416,399.03</b>	<b>217,293,416.45</b>	<b>89,277,907.38</b>	<b>306,571,323.83</b>	<b>249,890,308.93</b>	<b>80,660,299.19</b>	<b>330,550,608.12</b>
Excess (Deficiency) of Revenues												
Over (Under) Expenditures	75,567,810.20	(88,419,949.00)	(12,852,138.80)	(1,558,440.65)	(857,958.38)	(2,416,399.03)	74,009,369.55	(89,277,907.38)	(15,268,537.83)	68,487,691.06	(80,660,299.19)	(12,172,608.13)

(Continued)

**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, 2016

	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	\$ (1,597,184.00)		\$ (1,597,184.00)	\$ 1,558,440.65		\$ 1,558,440.65	\$ (38,743.35)		\$ (38,743.35)	\$ (1,597,184.00)		\$ (1,597,184.00)
Contribution to School-Based Budgets	(83,304,390.00)		(83,304,390.00)	(1,242,123.38)		(1,242,123.38)	(84,546,513.38)		(84,546,513.38)	(76,400,188.97)		(76,400,188.97)
Operating Transfers In:												
Contribution from School-Based Budgets - General		\$ 83,304,390.00	83,304,390.00		\$ 1,242,123.38	1,242,123.38		\$ 84,546,513.38	84,546,513.38		\$ 76,400,188.97	76,400,188.97
Contribution from School-Based Budgets - Special Revenue		5,115,559.00	5,115,559.00		(384,165.00)	(384,165.00)		4,731,394.00	4,731,394.00		4,260,110.22	4,260,110.22
<b>Total Other Financing Sources (Uses)</b>	<b>(84,901,574.00)</b>	<b>88,419,949.00</b>	<b>3,518,375.00</b>	<b>316,317.27</b>	<b>857,958.38</b>	<b>1,174,275.65</b>	<b>(84,585,256.73)</b>	<b>89,277,907.38</b>	<b>4,692,650.65</b>	<b>(77,997,372.97)</b>	<b>80,660,299.19</b>	<b>2,662,926.22</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(9,333,763.80)	-	(9,333,763.80)	(1,242,123.38)	-	(1,242,123.38)	(10,575,887.18)	-	(10,575,887.18)	(9,509,681.91)	-	(9,509,681.91)
Fund Balances - July 1	36,282,437.66		36,282,437.66	-	-	-	36,282,437.66		36,282,437.66	36,282,437.66		36,282,437.66
Fund Balances - June 30	\$ 26,948,673.86	\$ -	\$ 26,948,673.86	\$ (1,242,123.38)	\$ -	\$ (1,242,123.38)	\$ 25,706,550.48	\$ -	\$ 25,706,550.48	\$ 26,772,755.75	\$ -	\$ 26,772,755.75
<b>Recapitulation:</b>												
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										18,390,835.00		18,390,835.00
Assigned:												
Year-End Encumbrances										173,248.05		173,248.05
Designated for Subsequent Year's Expenditures:												
2016-2017 Budget										1,548,157.00		1,548,157.00
2016-2017 or 2017-2018 Budget:												
Unexpended Capital Outlay Transfer - Prior Years										4,071.00		4,071.00
SEMI/ARRA										623,350.40		623,350.40
SEMI Cost Settlement										279,585.83		279,585.83
Other Purposes												
Unassigned										4,753,507.47		4,753,507.47
Reconciliation to Governmental Funds Statements (GAAP):										26,772,755.75	-	26,772,755.75
Last State Aid Payment Not Recognized on GAAP Basis										(27,487,561.00)	-	(27,487,561.00)
Fund Balance (Deficit) per Governmental Funds (GAAP)										\$ (714,805.25)	\$ -	\$ (714,805.25)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Required Supplementary Information  
 Budgetary Comparison Schedule  
 Special Revenue Fund  
 For the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Amendments/ Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
<b>REVENUES:</b>					
Local Sources:					
Revenue from Local Sources	\$ -	\$ 96,562.76	\$ 96,562.76	\$ 50,438.07	\$ (46,124.69)
State Sources:					
Preschool Education Aid	33,047,298.00	840,660.82	33,887,958.82	28,340,787.11	(5,547,171.71)
Nonpublic Aid	1,437,859.00	443,699.00	1,881,558.00	1,478,221.08	(403,336.92)
Adult Basic Education	50,257.00	12,743.00	63,000.00	44,221.06	(18,778.94)
<b>Total - State Sources</b>	<b>34,535,414.00</b>	<b>1,297,102.82</b>	<b>35,832,516.82</b>	<b>29,863,229.25</b>	<b>(5,969,287.57)</b>
Federal Sources:					
No Child Left Behind					
Title I	7,169,137.29	2,049,939.71	9,219,077.00	7,766,267.16	(1,452,809.84)
Title I -- SIA	251,310.81	2,810,085.00	3,061,395.81	1,579,130.85	(1,482,264.96)
Title IIA	1,945,608.15	926,422.85	2,872,031.00	1,783,514.55	(1,088,516.45)
Title III	224,049.15	246,304.85	470,354.00	343,375.23	(126,978.77)
Title III - Immigrant		56,139.00	56,139.00	20,433.60	(35,705.40)
I.D.E.A., Part B, Basic	3,960,915.98	289,302.02	4,250,218.00	3,900,179.21	(350,038.79)
I.D.E.A., Part B, Preschool Incentive	136,565.00	10,468.00	147,033.00	121,785.12	(25,247.88)
School Based Youth Services Program-Helping Everyone Achieve Through Reading Grant (HEAR)	249,655.21	202,570.23	452,225.44	230,907.70	(221,317.74)
School Climate Transformation Grant		14,435.37	14,435.37	3,598.18	(10,837.19)
School Based Youth Services Programs	1,799,763.56	303,381.54	2,103,145.10	2,014,968.79	(88,176.31)
Carl D. Perkins Vocational Education	127,007.85	8,546.15	135,554.00	94,229.14	(41,324.86)
Fit for Life Program					
Race to the Top					
<b>Total - Federal Sources</b>	<b>15,864,013.00</b>	<b>6,917,594.72</b>	<b>22,781,607.72</b>	<b>17,858,389.53</b>	<b>(4,923,218.19)</b>
<b>Total Revenues</b>	<b>50,399,427.00</b>	<b>8,311,260.30</b>	<b>58,710,687.30</b>	<b>47,772,056.85</b>	<b>(10,938,630.45)</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Required Supplementary Information  
 Budgetary Comparison Schedule  
 Special Revenue Fund  
 For the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Amendments/ Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
<b>EXPENDITURES:</b>					
Instruction:					
Salaries of Teachers	\$ 7,220,383.75	\$ 24,726.38	\$ 7,245,110.13	\$ 6,557,232.14	\$ 687,877.99
Other Salaries for Instruction	2,109,880.00		2,109,880.00	2,000,090.67	109,789.33
Purchased Professional and Technical Services	598,255.85	231,554.65	829,810.50	262,898.00	566,912.50
Other Purchased Services (400-500 series)	2,948,685.25	122,175.69	3,070,860.94	2,847,091.56	223,769.38
General Supplies	1,042,613.15	1,349,950.31	2,392,563.46	1,826,057.61	566,505.85
Textbooks	48,110.85	9,446.15	57,557.00	53,685.50	3,871.50
Other Objects	10,679.40	(1,347.00)	9,332.40	2,441.50	6,890.90
<b>Total Instruction</b>	<b>13,978,608.25</b>	<b>1,736,506.18</b>	<b>15,715,114.43</b>	<b>13,549,496.98</b>	<b>2,165,617.45</b>
Support Services:					
Salaries - Teachers	1,220,895.97	1,728,018.53	2,948,914.50	2,480,497.10	468,417.40
Salaries - Supervisors of Instruction	662,380.00	(76,050.00)	586,330.00	248,961.31	337,368.69
Salaries of Program Directors	545,338.00		545,338.00	469,085.73	76,252.27
Salaries of Other Professional Staff	1,508,752.00	86,873.00	1,595,625.00	1,595,624.63	0.37
Salaries of Secretarial and Clerical Assistants	333,925.00	26,553.00	360,478.00	360,477.55	0.45
Other Salaries	266,782.00		266,782.00	202,660.15	64,121.85
Community Parent Involvement Coordinator Salary	72,666.00		72,666.00	51,695.02	20,970.98
Salaries - Faciliator	781,833.00	212,378.69	994,211.69	994,211.69	
Personal Services - Employee Benefits	4,791,649.53	530,877.83	5,322,527.36	3,744,893.35	1,577,634.01
Purchased Professional - Contracted Pre K Services	11,345,137.89	676,550.00	12,021,687.89	11,223,248.42	798,439.47
Purchased Professional - Educational Services	5,804,841.26	408,634.85	6,213,476.11	5,427,911.66	785,564.45
Purchased Professional and Technical Services	3,045,128.94	1,335,127.34	4,380,256.28	3,186,476.52	1,193,779.76
Purchased Property Services		2,160.00	2,160.00		2,160.00
Other Purchased Services	320,677.75	578,450.08	899,127.83	510,338.51	388,789.32
Cleaning, Repair and Maintenance	112,445.00	366,665.82	479,110.82	306,847.66	172,263.16
Contracted Services - Transportation (Other than Between Home and School)	45,000.00		45,000.00	14,940.00	30,060.00
Travel	95,500.00	15,048.00	110,548.00	37,268.48	73,279.52
Supplies and Materials	1,108,703.74	130,971.97	1,239,675.71	634,807.64	604,868.07
Other Objects	192,587.67	(12,324.99)	180,262.68	69,688.23	110,574.45
<b>Total Support Services</b>	<b>32,254,243.75</b>	<b>6,009,934.12</b>	<b>38,264,177.87</b>	<b>31,559,633.65</b>	<b>6,704,544.22</b>
Facilities Acquisition and Construction Services:					
Instructional Equipment					-
Noninstructional Equipment	1.00		1.00		1.00
<b>Total Facilities Acquisition and Construction Services</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>
Contribution to Charter Schools	-	-	-	-	-
<b>Total Expenditures</b>	<b>46,232,853.00</b>	<b>7,746,440.30</b>	<b>53,979,293.30</b>	<b>45,109,130.63</b>	<b>8,870,162.67</b>
Other Financing Sources (Uses):					
Transfer from General Fund--Preschool Programs				1,597,184.00	(1,597,184.00)
Contribution to School-Based Budgets	(4,166,574.00)	(564,820.00)	(4,731,394.00)	(4,260,110.22)	(471,283.78)
<b>Total Other Financing Sources (Uses)</b>	<b>(4,166,574.00)</b>	<b>(564,820.00)</b>	<b>(4,731,394.00)</b>	<b>(2,662,926.22)</b>	<b>(2,068,467.78)</b>
<b>Total Outflows</b>	<b>50,399,427.00</b>	<b>8,311,260.30</b>	<b>58,710,687.30</b>	<b>47,772,056.85</b>	<b>10,938,630.45</b>
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, 2016

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)	\$318,377,999.99	\$ 47,772,056.85
Differences - Budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		165,446.82
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	27,427,856.00	2,907,938.00
State aid payment recognized as revenue for budgetary purposes, not recognized for GAAP statements until the subsequent year.	<u>(27,487,561.00)</u>	<u>(2,985,293.00)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds. (B-2)	<u>\$318,318,294.99</u>	<u>\$ 47,860,148.67</u>
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	\$330,550,608.12	\$ 47,772,056.85
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.		165,446.82
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		<u>(2,662,926.22)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$330,550,608.12</u>	<u>\$ 45,274,577.45</u>

REQUIRED SUPPLEMENTARY INFORMATION  
PART III

SCHEDULES RELATED TO ACCOUNTING  
AND REPORTING FOR PENSIONS



**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 Three Fiscal Years

	<u>Measurement Date Ending June 30,</u>		
	<u>2015</u>	<u>2014</u>	<u>2013</u>
School District's Proportion of the Net Pension Liability	0.4524010839%	0.4887307726%	0.5087033713%
School District's Proportionate Share of the Net Pension Liability	\$ 101,554,978.00	\$ 91,503,767.00	\$ 97,223,322.00
School District's Covered Payroll (Plan Measurement Period)	\$ 33,644,920.00	\$ 35,956,272.00	\$ 37,768,804.00
School District's Proportionate Share of the Net Pension Liability as a Percentage of it's Covered Payroll	301.84%	254.49%	257.42%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	47.93%	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 Three Fiscal Years

	<u>Fiscal Year Ended June 30,</u>		
	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 3,762,068.00	\$ 3,889,436.00	\$ 4,029,026.00
Contributions in Relation to the Contractually Required Contribution	<u>(3,762,068.00)</u>	<u>(3,889,436.00)</u>	<u>(4,029,026.00)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
School District's Covered Payroll (Fiscal Year)	\$ 28,107,020.00	\$ 29,234,661.00	\$ 30,864,742.00
Contributions as a Percentage of School District's Covered Payroll	13.38%	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 Three Fiscal Years

	<u>Measurement Date Ending June 30,</u>		
	<u>2015</u>	<u>2014</u>	<u>2013</u>
School District's Proportion of the Net Pension Liability	0.00%	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>	<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>717,979,374.00</u>	<u>621,033,791.00</u>	<u>562,473,770.00</u>
	<u>\$ 717,979,374.00</u>	<u>\$ 28,929,452.00</u>	<u>\$ 28,929,452.00</u>
School District's Covered Payroll (Measurement Period)	\$ 123,093,056.00	\$ 133,088,192.00	\$ 132,799,880.00
School District's Proportionate Share of the Net Pension Liability as a Percentage of it's Covered Payroll	0.00%	0.00%	0.00%
State's Proportionate Share of the Net Pension Liability as a Percentage of it's Covered Payroll	583.28%	466.63%	423.55%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	28.71%	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 Ten 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, 2016

---

**Public Employees' Retirement System (PERS)**

*Changes in Benefit Terms - None*

*Changes in Assumptions - The discount rate changed from 5.39% as of June 30, 2014, to 4.90% as of June 30, 2015, 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 4.68% as of June 30, 2014, to 4.13% as of June 30, 2015, 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, 2016

	Operating Fund <u>Fund 11-13</u>	Blended Resource Fund 15	Total General Fund
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 7,445,548.50	\$ 1,371,025.53	\$ 8,816,574.03
Intergovernmental Accounts Receivable:			
State	1,209,213.26		1,209,213.26
Federal	337,710.36		337,710.36
Other	370,718.46		370,718.46
Other Accounts Receivable	1,742,241.33		1,742,241.33
Interfund Accounts Receivable:			
Special Revenue Fund	2,877,783.60		2,877,783.60
Payroll Agency Fund	307,589.93		307,589.93
Restricted Cash and Cash Equivalents	1.00		1.00
<b>Total Assets</b>	<b><u>\$ 14,290,806.44</u></b>	<b><u>\$ 1,371,025.53</u></b>	<b><u>\$ 15,661,831.97</u></b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 11,637,233.19	\$ 1,371,025.53	\$ 13,008,258.72
Judgments Payable	2,175,000.00		2,175,000.00
Interfund Accounts Payable:			
Capital Projects Fund	160,579.18		160,579.18
Food Service Fund	5,207.78		5,207.78
Unemployment Compensation Trust Fund	77,357.04		77,357.04
Student Activities Agency Fund	176.50		176.50
Intergovernmental Accounts Payable:			
Other	950,058.00		950,058.00
	<u>15,005,611.69</u>	<u>1,371,025.53</u>	<u>16,376,637.22</u>
<b>Fund Balances:</b>			
<b>Restricted:</b>			
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	18,390,835.00		18,390,835.00
<b>Assigned:</b>			
Other Purposes	173,248.05		173,248.05
Designated for Subsequent Year's Expenditures	2,455,164.23		2,455,164.23
<b>Unassigned:</b>			
General Fund (Deficit)	(22,734,053.53)		(22,734,053.53)
<b>Total Fund Balances (Deficit)</b>	<b><u>(714,805.25)</u></b>	<b><u>-</u></b>	<b><u>(714,805.25)</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 14,290,806.44</u></b>	<b><u>\$ 1,371,025.53</u></b>	<b><u>\$ 15,661,831.97</u></b>



**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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 84,546,513.38		\$ 76,400,188.97	\$ 8,146,324.41
<b>General Fund Encumbrances at June 30, 2015</b>				
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>84,546,513.38</u>	<u>94.7004%</u>	<u>76,400,188.97</u>	<u>8,146,324.41</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	3,653,055.00		3,312,915.49	340,139.51
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>3,653,055.00</u>	<u>4.0918%</u>	<u>3,312,915.49</u>	<u>340,139.51</u>
Title II, Part A of NCLB	1,078,339.00		947,194.73	131,144.27
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>1,078,339.00</u>	<u>1.2078%</u>	<u>947,194.73</u>	<u>131,144.27</u>
<b>Total Restricted Federal Resources</b>	<u>4,731,394.00</u>	<u>5.2996%</u>	<u>4,260,110.22</u>	<u>471,283.78</u>
<b>Totals</b>	<u>\$ 89,277,907.38</u>	<u>100.0000%</u>	<u>\$ 80,660,299.19</u>	<u>\$ 8,617,608.19</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 43,309.43		\$ 1,509,697.09	\$ (1,466,387.66)
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>43,309.43</u>	<u>18.8565%</u>	<u>1,509,697.09</u>	<u>(1,466,387.66)</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	183,534.00		183,534.00	
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>183,534.00</u>	<u>79.9089%</u>	<u>183,534.00</u>	<u>-</u>
Title II, Part A of NCLB	2,835.57		2,835.57	
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>2,835.57</u>	<u>1.2346%</u>	<u>2,835.57</u>	<u>-</u>
<b>Total Restricted Federal Resources</b>	<u>186,369.57</u>	<u>81.1435%</u>	<u>186,369.57</u>	<u>-</u>
<b>Totals</b>	<u>\$ 229,679.00</u>	<u>100.0000%</u>	<u>\$ 1,696,066.66</u>	<u>\$ (1,466,387.66)</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 2,058,524.12		\$ 1,844,667.09	\$ 213,857.03
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>2,058,524.12</u>	<u>96.1538%</u>	<u>1,844,667.09</u>	<u>213,857.03</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	55,912.00		50,103.39	5,808.61
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>55,912.00</u>	<u>2.6117%</u>	<u>50,103.39</u>	<u>5,808.61</u>
Title II, Part A of NCLB	26,429.88		23,684.12	2,745.76
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>26,429.88</u>	<u>1.2345%</u>	<u>23,684.12</u>	<u>2,745.76</u>
<b>Total Restricted Federal Resources</b>	<u>82,341.88</u>	<u>3.8462%</u>	<u>73,787.51</u>	<u>8,554.37</u>
<b>Totals</b>	<u>\$ 2,140,866.00</u>	<u>100.0000%</u>	<u>\$ 1,918,454.60</u>	<u>\$ 222,411.40</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 12,402,822.62		\$ 8,315,418.39	\$ 4,087,404.23
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>12,402,822.62</u>	<u>97.0565%</u>	<u>8,315,418.39</u>	<u>4,087,404.23</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	218,387.00		146,416.61	71,970.39
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>218,387.00</u>	<u>1.7090%</u>	<u>146,416.61</u>	<u>71,970.39</u>
Title II, Part A of NCLB	157,766.38		105,773.78	51,992.60
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>157,766.38</u>	<u>1.2346%</u>	<u>105,773.78</u>	<u>51,992.60</u>
<b>Total Restricted Federal Resources</b>	<u>376,153.38</u>	<u>2.9435%</u>	<u>252,190.39</u>	<u>123,962.99</u>
<b>Totals</b>	<u>\$ 12,778,976.00</u>	<u>100.0000%</u>	<u>\$ 8,567,608.78</u>	<u>\$ 4,211,367.22</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 4,167,639.90		\$ 3,761,391.72	\$ 406,248.18
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>4,167,639.90</u>	<u>94.6639%</u>	<u>3,761,391.72</u>	<u>406,248.18</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	180,573.00		162,971.32	17,601.68
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>180,573.00</u>	<u>4.1015%</u>	<u>162,971.32</u>	<u>17,601.68</u>
Title II, Part A of NCLB	54,353.10		49,054.93	5,298.17
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>54,353.10</u>	<u>1.2346%</u>	<u>49,054.93</u>	<u>5,298.17</u>
<b>Total Restricted Federal Resources</b>	<u>234,926.10</u>	<u>5.3361%</u>	<u>212,026.25</u>	<u>22,899.85</u>
<b>Totals</b>	<u>\$ 4,402,566.00</u>	<u>100.0000%</u>	<u>\$ 3,973,417.97</u>	<u>\$ 429,148.03</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 2,122,291.90		\$ 1,583,845.30	\$ 538,446.60
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>2,122,291.90</u>	<u>97.2433%</u>	<u>1,583,845.30</u>	<u>538,446.60</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	33,219.00		24,791.01	8,427.99
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>33,219.00</u>	<u>1.5221%</u>	<u>24,791.01</u>	<u>8,427.99</u>
Title II, Part A of NCLB	26,944.10		20,108.11	6,835.99
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>26,944.10</u>	<u>1.2346%</u>	<u>20,108.11</u>	<u>6,835.99</u>
<b>Total Restricted Federal Resources</b>	<u>60,163.10</u>	<u>2.7567%</u>	<u>44,899.12</u>	<u>15,263.98</u>
<b>Totals</b>	<u>\$ 2,182,455.00</u>	<u>100.0000%</u>	<u>\$ 1,628,744.42</u>	<u>\$ 553,710.58</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 3,346,455.68		\$ 3,506,816.70	\$ (160,361.02)
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,346,455.68</u>	<u>93.7789%</u>	<u>3,506,816.70</u>	<u>(160,361.02)</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	177,942.00		177,942.00	
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>177,942.00</u>	<u>4.9865%</u>	<u>177,942.00</u>	<u>-</u>
Title II, Part A of NCLB	44,055.32		44,055.32	
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>44,055.32</u>	<u>1.2346%</u>	<u>44,055.32</u>	<u>-</u>
<b>Total Restricted Federal Resources</b>	<u>221,997.32</u>	<u>6.2211%</u>	<u>221,997.32</u>	<u>-</u>
<b>Totals</b>	<u>\$ 3,568,453.00</u>	<u>100.0000%</u>	<u>\$ 3,728,814.02</u>	<u>\$ (160,361.02)</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 3,552,885.59		\$ 3,435,386.17	\$ 117,499.42
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,552,885.59</u>	<u>93.4125%</u>	<u>3,435,386.17</u>	<u>117,499.42</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	203,597.00		196,863.73	6,733.27
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>203,597.00</u>	<u>5.3530%</u>	<u>196,863.73</u>	<u>6,733.27</u>
Title II, Part A of NCLB	46,956.41		45,403.49	1,552.92
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>46,956.41</u>	<u>1.2346%</u>	<u>45,403.49</u>	<u>1,552.92</u>
<b>Total Restricted Federal Resources</b>	<u>250,553.41</u>	<u>6.5875%</u>	<u>242,267.22</u>	<u>8,286.19</u>
<b>Totals</b>	<u>\$ 3,803,439.00</u>	<u>100.0000%</u>	<u>\$ 3,677,653.39</u>	<u>\$ 125,785.61</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 3,699,027.05		\$ 3,285,241.84	\$ 413,785.21
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,699,027.05</u>	<u>93.5338%</u>	<u>3,285,241.84</u>	<u>413,785.21</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	206,896.00		183,751.94	23,144.06
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>206,896.00</u>	<u>5.2316%</u>	<u>183,751.94</u>	<u>23,144.06</u>
Title II, Part A of NCLB	48,824.42		43,362.76	5,461.66
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>48,824.42</u>	<u>1.2346%</u>	<u>43,362.76</u>	<u>5,461.66</u>
<b>Total Restricted Federal Resources</b>	<u>255,720.42</u>	<u>6.4662%</u>	<u>227,114.70</u>	<u>28,605.72</u>
<b>Totals</b>	<u>\$ 3,954,747.47</u>	<u>100.0000%</u>	<u>\$ 3,512,356.54</u>	<u>\$ 442,390.93</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 8,346,765.72		\$ 7,407,210.65	\$ 939,555.07
<b>General Fund Encumbrances at June 30, 2015</b>				
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>8,346,765.72</u>	<u>95.8167%</u>	<u>7,407,210.65</u>	<u>939,555.07</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	256,868.00		227,953.61	28,914.39
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>256,868.00</u>	<u>2.9487%</u>	<u>227,953.61</u>	<u>28,914.39</u>
Title II, Part A of NCLB	107,546.28		95,440.32	12,105.96
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>107,546.28</u>	<u>1.2346%</u>	<u>95,440.32</u>	<u>12,105.96</u>
<b>Total Restricted Federal Resources</b>	<u>364,414.28</u>	<u>4.1833%</u>	<u>323,393.93</u>	<u>41,020.35</u>
<b>Totals</b>	<u>\$ 8,711,180.00</u>	<u>100.0000%</u>	<u>\$ 7,730,604.58</u>	<u>\$ 980,575.42</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 4,325,749.07		\$ 4,247,031.69	\$ 78,717.38
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>4,325,749.07</u>	<u>93.9496%</u>	<u>4,247,031.69</u>	<u>78,717.38</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	220,369.00		216,358.86	4,010.14
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>220,369.00</u>	<u>4.7861%</u>	<u>216,358.86</u>	<u>4,010.14</u>
Title II, Part A of NCLB	58,213.31		57,153.98	1,059.33
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>58,213.31</u>	<u>1.2643%</u>	<u>57,153.98</u>	<u>1,059.33</u>
<b>Total Restricted Federal Resources</b>	<u>278,582.31</u>	<u>6.0504%</u>	<u>273,512.84</u>	<u>5,069.47</u>
<b>Totals</b>	<u>\$ 4,604,331.38</u>	<u>100.0000%</u>	<u>\$ 4,520,544.53</u>	<u>\$ 83,786.85</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 2,088,760.29		\$ 1,913,406.35	\$ 175,353.94
<b>General Fund Encumbrances at June 30, 2015</b>				
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>2,088,760.29</u>	<u>98.7654%</u>	<u>1,913,406.35</u>	<u>175,353.94</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Title II, Part A of NCLB	26,109.71		23,917.77	2,191.94
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>26,109.71</u>	<u>1.2346%</u>	<u>23,917.77</u>	<u>2,191.94</u>
<b>Total Restricted Federal Resources</b>	<u>26,109.71</u>	<u>1.2346%</u>	<u>23,917.77</u>	<u>2,191.94</u>
<b>Totals</b>	<u>\$ 2,114,870.00</u>	<u>100.0000%</u>	<u>\$ 1,937,324.12</u>	<u>\$ 177,545.88</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 285,475.00		\$ 333,575.41	\$ (48,100.41)
<b>General Fund Encumbrances at June 30, 2015</b>	<u>                    </u>		<u>                    </u>	<u>                    </u>
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>285,475.00</u>	<u>100.0000%</u>	<u>333,575.41</u>	<u>(48,100.41)</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Title II, Part A of NCLB				
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Restricted Federal Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Totals</b>	<u>\$ 285,475.00</u>	<u>100.0000%</u>	<u>\$ 333,575.41</u>	<u>\$ (48,100.41)</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 3,402,977.50		\$ 3,365,197.21	\$ 37,780.29
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,402,977.50</u>	<u>95.3733%</u>	<u>3,365,197.21</u>	<u>37,780.29</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	121,034.00		119,690.27	1,343.73
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>121,034.00</u>	<u>3.3921%</u>	<u>119,690.27</u>	<u>1,343.73</u>
Title II, Part A of NCLB	44,050.50		43,561.45	489.05
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>44,050.50</u>	<u>1.2346%</u>	<u>43,561.45</u>	<u>489.05</u>
<b>Total Restricted Federal Resources</b>	<u>165,084.50</u>	<u>4.6267%</u>	<u>163,251.72</u>	<u>1,832.78</u>
<b>Totals</b>	<u>\$ 3,568,062.00</u>	<u>100.0000%</u>	<u>\$ 3,528,448.93</u>	<u>\$ 39,613.07</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 2,636,585.57		\$ 2,155,274.21	\$ 481,311.36
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>2,636,585.57</u>	<u>95.1902%</u>	<u>2,155,274.21</u>	<u>481,311.36</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	99,027.00		80,949.52	18,077.48
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>99,027.00</u>	<u>3.5752%</u>	<u>80,949.52</u>	<u>18,077.48</u>
Title II, Part A of NCLB	34,195.43		27,953.02	6,242.41
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>34,195.43</u>	<u>1.2346%</u>	<u>27,953.02</u>	<u>6,242.41</u>
<b>Total Restricted Federal Resources</b>	<u>133,222.43</u>	<u>4.8098%</u>	<u>108,902.54</u>	<u>24,319.89</u>
<b>Totals</b>	<u>\$ 2,769,808.00</u>	<u>100.0000%</u>	<u>\$ 2,264,176.75</u>	<u>\$ 505,631.25</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, 2016

**School: Yorkship**

<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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 4,392,692.45		\$ 3,732,501.36	\$ 660,191.09
<b>General Fund Encumbrances at June 30, 2015</b>				
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>4,392,692.45</u>	<u>93.8864%</u>	<u>3,732,501.36</u>	<u>660,191.09</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	228,275.00		193,966.86	34,308.14
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>228,275.00</u>	<u>4.8790%</u>	<u>193,966.86</u>	<u>34,308.14</u>
Title II, Part A of NCLB	57,762.55		49,081.24	8,681.31
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>57,762.55</u>	<u>1.2346%</u>	<u>49,081.24</u>	<u>8,681.31</u>
<b>Total Restricted Federal Resources</b>	<u>286,037.55</u>	<u>6.1136%</u>	<u>243,048.10</u>	<u>42,989.45</u>
<b>Totals</b>	<u>\$ 4,678,730.00</u>	<u>100.0000%</u>	<u>\$ 3,975,549.46</u>	<u>\$ 703,180.54</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 115,882.00		\$ 566,390.85	\$ (450,508.85)
<b>General Fund Encumbrances at June 30, 2015</b>	<u>                    </u>		<u>                    </u>	<u>                    </u>
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>115,882.00</u>	<u>100.0000%</u>	<u>566,390.85</u>	<u>(450,508.85)</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Title II, Part A of NCLB				
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Restricted Federal Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Totals</b>	<u>\$ 115,882.00</u>	<u>100.0000%</u>	<u>\$ 566,390.85</u>	<u>\$ (450,508.85)</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 3,330,783.39		\$ 3,382,530.24	\$ (51,746.85)
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,330,783.39</u>	<u>95.6669%</u>	<u>3,382,530.24</u>	<u>(51,746.85)</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	107,878.00		107,878.00	
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>107,878.00</u>	<u>3.0985%</u>	<u>107,878.00</u>	<u>-</u>
Title II, Part A of NCLB	42,983.61		42,983.61	
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>42,983.61</u>	<u>1.2346%</u>	<u>42,983.61</u>	<u>-</u>
<b>Total Restricted Federal Resources</b>	<u>150,861.61</u>	<u>4.3331%</u>	<u>150,861.61</u>	<u>-</u>
<b>Totals</b>	<u>\$ 3,481,645.00</u>	<u>100.0000%</u>	<u>\$ 3,533,391.85</u>	<u>\$ (51,746.85)</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 335,840.00		\$ 476,531.99	\$ (140,691.99)
<b>General Fund Encumbrances at June 30, 2015</b>	<u>                    </u>		<u>                    </u>	<u>                    </u>
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>335,840.00</u>	<u>100.0000%</u>	<u>476,531.99</u>	<u>(140,691.99)</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Title II, Part A of NCLB				
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Restricted Federal Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 335,840.00</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 476,531.99</u></u>	<u><u>\$ (140,691.99)</u></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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 1,306,788.53		\$ 617,704.05	\$ 689,084.48
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>1,306,788.53</u>	<u>100.0000%</u>	<u>617,704.05</u>	<u>689,084.48</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Title II, Part A of NCLB				
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Restricted Federal Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 1,306,788.53</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 617,704.05</u></u>	<u><u>\$ 689,084.48</u></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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 3,519,584.93		\$ 3,388,769.99	\$ 130,814.94
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,519,584.93</u>	<u>94.2722%</u>	<u>3,388,769.99</u>	<u>130,814.94</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	167,751.00		161,516.08	6,234.92
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>167,751.00</u>	<u>4.4932%</u>	<u>161,516.08</u>	<u>6,234.92</u>
Title II, Part A of NCLB	46,092.07		44,378.93	1,713.14
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>46,092.07</u>	<u>1.2346%</u>	<u>44,378.93</u>	<u>1,713.14</u>
<b>Total Restricted Federal Resources</b>	<u>213,843.07</u>	<u>5.7278%</u>	<u>205,895.01</u>	<u>7,948.06</u>
<b>Totals</b>	<u>\$ 3,733,428.00</u>	<u>100.0000%</u>	<u>\$ 3,594,665.00</u>	<u>\$ 138,763.00</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 2,851,120.15		\$ 2,523,534.93	\$ 327,585.22
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>2,851,120.15</u>	<u>94.7112%</u>	<u>2,523,534.93</u>	<u>327,585.22</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	122,044.00		108,021.51	14,022.49
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>122,044.00</u>	<u>4.0542%</u>	<u>108,021.51</u>	<u>14,022.49</u>
Title II, Part A of NCLB	37,164.85		32,894.72	4,270.13
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>37,164.85</u>	<u>1.2346%</u>	<u>32,894.72</u>	<u>4,270.13</u>
<b>Total Restricted Federal Resources</b>	<u>159,208.85</u>	<u>5.2888%</u>	<u>140,916.23</u>	<u>18,292.62</u>
<b>Totals</b>	<u>\$ 3,010,329.00</u>	<u>100.0000%</u>	<u>\$ 2,664,451.16</u>	<u>\$ 345,877.84</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 3,721,288.08		\$ 3,182,082.85	\$ 539,205.23
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,721,288.08</u>	<u>94.3218%</u>	<u>3,182,082.85</u>	<u>539,205.23</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	175,314.00		149,911.45	25,402.55
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>175,314.00</u>	<u>4.4436%</u>	<u>149,911.45</u>	<u>25,402.55</u>
Title II, Part A of NCLB	48,707.92		41,650.27	7,057.65
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>48,707.92</u>	<u>1.2346%</u>	<u>41,650.27</u>	<u>7,057.65</u>
<b>Total Restricted Federal Resources</b>	<u>224,021.92</u>	<u>5.6782%</u>	<u>191,561.72</u>	<u>32,460.20</u>
<b>Totals</b>	<u>\$ 3,945,310.00</u>	<u>100.0000%</u>	<u>\$ 3,373,644.57</u>	<u>\$ 571,665.43</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 3,589,530.81		\$ 3,241,775.83	\$ 347,754.98
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,589,530.81</u>	<u>91.5096%</u>	<u>3,241,775.83</u>	<u>347,754.98</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	284,613.00		257,039.59	27,573.41
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>284,613.00</u>	<u>7.2558%</u>	<u>257,039.59</u>	<u>27,573.41</u>
Title II, Part A of NCLB	48,427.19		43,735.55	4,691.64
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>48,427.19</u>	<u>1.2346%</u>	<u>43,735.55</u>	<u>4,691.64</u>
<b>Total Restricted Federal Resources</b>	<u>333,040.19</u>	<u>8.4904%</u>	<u>300,775.14</u>	<u>32,265.05</u>
<b>Totals</b>	<u>\$ 3,922,571.00</u>	<u>100.0000%</u>	<u>\$ 3,542,550.97</u>	<u>\$ 380,020.03</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 3,643,347.83		\$ 3,589,473.84	\$ 53,873.99
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,643,347.83</u>	<u>93.7704%</u>	<u>3,589,473.84</u>	<u>53,873.99</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	194,075.00		191,205.22	2,869.78
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>194,075.00</u>	<u>4.9950%</u>	<u>191,205.22</u>	<u>2,869.78</u>
Title II, Part A of NCLB	47,968.17		47,258.87	709.30
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>47,968.17</u>	<u>1.2346%</u>	<u>47,258.87</u>	<u>709.30</u>
<b>Total Restricted Federal Resources</b>	<u>242,043.17</u>	<u>6.2296%</u>	<u>238,464.09</u>	<u>3,579.08</u>
<b>Totals</b>	<u>\$ 3,885,391.00</u>	<u>100.0000%</u>	<u>\$ 3,827,937.93</u>	<u>\$ 57,453.07</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, 2016

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2015</b>	\$ 1,214,256.66		\$ 1,588,527.41	\$ (374,270.75)
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>1,214,256.66</u>	<u>89.8127%</u>	<u>1,588,527.41</u>	<u>(374,270.75)</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	121,040.00		121,040.00	
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>121,040.00</u>	<u>8.9527%</u>	<u>121,040.00</u>	<u>-</u>
Title II, Part A of NCLB	16,691.34		16,691.34	
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue	<u>16,691.34</u>	<u>1.2346%</u>	<u>16,691.34</u>	<u>-</u>
<b>Total Restricted Federal Resources</b>	<u>137,731.34</u>	<u>10.1873%</u>	<u>137,731.34</u>	<u>-</u>
<b>Totals</b>	<u>\$ 1,351,988.00</u>	<u>100.0000%</u>	<u>\$ 1,726,258.75</u>	<u>\$ (374,270.75)</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, 2016

**School: Wilson**

<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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 4,046,129.11		\$ 3,446,205.81	\$ 599,923.30
<b>General Fund Encumbrances at June 30, 2015</b>				
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>4,046,129.11</u>	<u>92.0601%</u>	<u>3,446,205.81</u>	<u>599,923.30</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of NCLB	294,707.00		251,010.52	43,696.48
Title I, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>294,707.00</u>	<u>6.7054%</u>	<u>251,010.52</u>	<u>43,696.48</u>
Title II, Part A of NCLB	54,260.89		46,215.58	8,045.31
Title II, Part A of NCLB - June 30, 2015 Unearned Revenue				
	<u>54,260.89</u>	<u>1.2346%</u>	<u>46,215.58</u>	<u>8,045.31</u>
<b>Total Restricted Federal Resources</b>	<u>348,967.89</u>	<u>7.9399%</u>	<u>297,226.10</u>	<u>51,741.79</u>
<b>Totals</b>	<u>\$ 4,395,097.00</u>	<u>100.0000%</u>	<u>\$ 3,743,431.91</u>	<u>\$ 651,665.09</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, 2016

**Districtwide**

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 2,507,307.00	\$ 7,817.35	\$ 2,515,124.35	\$ 2,681,029.37	\$ (165,905.02)
Grades 1-5	14,968,142.00	1,661,671.43	16,629,813.43	17,056,145.38	(426,331.95)
Grades 6-8	6,294,020.00	643,569.73	6,937,589.73	6,864,549.04	73,040.69
Grades 9-12	11,208,708.00	(354,188.95)	10,854,519.05	10,160,821.13	693,697.92
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	940,525.00	745,544.47	1,686,069.47	1,746,057.00	(59,987.53)
Purchased Professional - Educational Services	182,599.00	(16,778.04)	165,820.96	94,912.48	70,908.48
Purchased Technical Services	236,254.00	(110,261.28)	125,992.72	30,240.00	95,752.72
Other Purchased Services	25,500.00	6,070.04	31,570.04	21,776.54	9,793.50
General Supplies	2,913,185.00	(706,900.21)	2,206,284.79	1,708,808.54	497,476.25
Textbooks	312,837.00	(13,945.03)	298,891.97	205,721.46	93,170.51
Other Objects	297,512.00	47,253.97	344,765.97	254,530.58	90,235.39
<b>Total Regular Programs</b>	<b>39,886,589.00</b>	<b>1,909,853.48</b>	<b>41,796,442.48</b>	<b>40,824,591.52</b>	<b>971,850.96</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers		153,074.93	153,074.93	153,074.94	(0.01)
Other Salaries for Instruction	1,524,194.00	(850,942.69)	673,251.31	240,626.72	432,624.59
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	500.00	(500.00)			
Textbooks					
Other Objects					
<b>Total Cognitive - Mild</b>	<b>1,524,694.00</b>	<b>(698,367.76)</b>	<b>826,326.24</b>	<b>393,701.66</b>	<b>432,624.58</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Combined Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**Districtwide**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Preschool Disabilities -- Full Time					
Salaries of Teachers		\$ 633,873.41	\$ 633,873.41	\$ 633,873.41	
Other Salaries for Instruction		275,178.55	275,178.55	275,178.55	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 6,500.00	1,206.71	7,706.71	7,267.26	\$ 439.45
Textbooks					
Other Objects					
Total Preschool Disabled -- Full Time	6,500.00	910,258.67	916,758.67	916,319.22	439.45
Cognitive - Moderate:					
Salaries of Teachers		317,901.17	317,901.17	317,901.17	
Other Salaries for Instruction		68,157.34	68,157.34	68,157.34	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	386,058.51	386,058.51	386,058.51	-
Learning and/or Language Disabilities:					
Salaries of Teachers	1,374,813.00	2,470,719.47	3,845,532.47	4,090,291.22	(244,758.75)
Other Salaries for Instruction	50,439.00	1,246,687.32	1,297,126.32	1,350,864.62	(53,738.30)
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	1,000.00		1,000.00		1,000.00
General Supplies	52,634.00	(37,093.00)	15,541.00	7,650.29	7,890.71
Textbooks	10,750.00	(5,500.00)	5,250.00	4,589.60	660.40
Other Objects					
Total Learning and/or Language Disabilities	1,489,636.00	3,674,813.79	5,164,449.79	5,453,395.73	(288,945.94)

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Combined Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**Districtwide**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Autism:					
Salaries of Teachers		\$ 696,817.15	\$ 696,817.15	\$ 717,986.60	\$ (21,169.45)
Other Salaries for Instruction		238,050.39	238,050.39	250,690.89	(12,640.50)
Other Purchased Services	\$ 270.00		270.00		270.00
General Supplies	6,050.00	(6,050.00)			
Textbooks					
Other Objects					
<b>Total Autism</b>	<u>6,320.00</u>	<u>928,817.54</u>	<u>935,137.54</u>	<u>968,677.49</u>	<u>(33,539.95)</u>
Behavioral Disabilities:					
Salaries of Teachers		600,234.50	600,234.50	643,113.83	(42,879.33)
Other Salaries for Instruction		337,661.69	337,661.69	351,770.55	(14,108.86)
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	21,382.00	19,893.00	41,275.00		41,275.00
Textbooks	1,000.00		1,000.00		1,000.00
Other Objects					
<b>Total Behavioral Disabilities</b>	<u>22,382.00</u>	<u>957,789.19</u>	<u>980,171.19</u>	<u>994,884.38</u>	<u>(14,713.19)</u>
Multiple Disabilities:					
Salaries of Teachers		574,086.13	574,086.13	583,476.58	(9,390.45)
Other Salaries for Instruction		191,649.67	191,649.67	191,649.67	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	400.00	(400.00)			
Textbooks					
Other Objects					
<b>Total Multiple Disabilities</b>	<u>400.00</u>	<u>765,335.80</u>	<u>765,735.80</u>	<u>775,126.25</u>	<u>(9,390.45)</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Combined Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**Districtwide**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 15,986,904.00	\$ (6,625,621.15)	\$ 9,361,282.85	\$ 7,570,520.42	\$ 1,790,762.43
Other Salaries for Instruction	2,146,645.00	(1,110,518.44)	1,036,126.56	43,966.36	992,160.20
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	7,000.00	(7,000.00)			
Textbooks					
Other Objects					
<b>Total Resource Room/Center</b>	<b>18,140,549.00</b>	<b>(7,743,139.59)</b>	<b>10,397,409.41</b>	<b>7,614,486.78</b>	<b>2,782,922.63</b>
Cognitive - Severe:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Severe</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Special Education</b>	<b>21,190,481.00</b>	<b>(818,433.85)</b>	<b>20,372,047.15</b>	<b>17,502,650.02</b>	<b>2,869,397.13</b>
Bilingual Education:					
Salaries of Teachers	4,299,293.00	(350,448.11)	3,948,844.89	3,745,202.37	203,642.52
Other Salaries for Instruction	139,579.00	91,654.93	231,233.93	242,262.99	(11,029.06)
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	1,170.00		1,170.00	600.00	570.00
General Supplies	115,855.00	(112,765.00)	3,090.00		3,090.00
Textbooks	11,442.00	(7,875.00)	3,567.00	1,350.00	2,217.00
Other Objects	2,500.00		2,500.00		2,500.00
<b>Total Bilingual Education</b>	<b>4,569,839.00</b>	<b>(379,433.18)</b>	<b>4,190,405.82</b>	<b>3,989,415.36</b>	<b>200,990.46</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Combined Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**Districtwide**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
School Sponsored Co-curricular Activities - Instruction:					
Salaries		\$ 55,898.79	\$ 55,898.79	\$ 55,898.79	
Other Purchased Services	\$ 2,500.00	1,004.50	3,504.50	3,504.50	
Supplies and Materials	83,956.00	(53,798.74)	30,157.26	13,893.56	\$ 16,263.70
Other Objects		5,498.82	5,498.82	5,246.82	252.00
<b>Total School Sponsored Co-curricular Activities - Instruction</b>	<b>86,456.00</b>	<b>8,603.37</b>	<b>95,059.37</b>	<b>78,543.67</b>	<b>16,515.70</b>
School Sponsored Athletics - Instruction:					
Salaries	325,864.00	127,966.10	453,830.10	453,830.10	
Purchased Services	62,500.00	(11,052.86)	51,447.14	45,418.72	6,028.42
Supplies and Materials	144,000.00	22,603.83	166,603.83	145,213.35	21,390.48
Other Objects	41,351.00	(3,335.25)	38,015.75	32,435.66	5,580.09
<b>Total School Sponsored Athletics - Instruction</b>	<b>573,715.00</b>	<b>136,181.82</b>	<b>709,896.82</b>	<b>676,897.83</b>	<b>32,998.99</b>
Before/After School Programs - Instruction:					
Salaries		143,255.56	143,255.56	72,163.80	71,091.76
Purchased Services		12,420.00	12,420.00		12,420.00
Supplies and Materials	5,150.00	3,075.72	8,225.72	8,225.72	
Other Objects					
<b>Total Before/After School Programs - Instruction</b>	<b>5,150.00</b>	<b>158,751.28</b>	<b>163,901.28</b>	<b>80,389.52</b>	<b>83,511.76</b>
Before/After School Programs - Support Services:					
Salaries		22,224.90	22,224.90	15,600.09	6,624.81
Supplies and Materials					
<b>Total Before/After School Programs - Support Services</b>	<b>-</b>	<b>22,224.90</b>	<b>22,224.90</b>	<b>15,600.09</b>	<b>6,624.81</b>
Summer School Programs - Instruction:					
Salaries		249,115.97	249,115.97	249,115.97	
Supplies and Materials	5,250.00	(3,896.20)	1,353.80	1,353.80	
<b>Total Summer School Programs - Instruction</b>	<b>5,250.00</b>	<b>245,219.77</b>	<b>250,469.77</b>	<b>250,469.77</b>	<b>-</b>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Combined Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Support Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	<u>-</u>	<u>\$ 453,018.35</u>	<u>\$ 453,018.35</u>	<u>\$ 451,011.24</u>	<u>\$ 2,007.11</u>
<b>Total Instructional/Alternative Education Program - Instruction</b>	<u>-</u>	<u>453,018.35</u>	<u>453,018.35</u>	<u>451,011.24</u>	<u>2,007.11</u>
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 102,628.00	340,768.44	443,396.44	386,436.62	56,959.82
Salaries of Drop-Out Prevention Officer/Coordinators	677,870.00	(193,314.40)	484,555.60	176,637.16	307,918.44
Salaries of Family Support Teams	101,700.00	32,451.69	134,151.69	188,730.97	(54,579.28)
Salaries of Community/School Coordinators	374,064.00	165,247.81	539,311.81	518,029.22	21,282.59
Purchased Professional and Technical Services	2,700.00	(1,700.00)	1,000.00		1,000.00
Other Purchased Services	6,000.00	(6,000.00)			
Supplies and Materials	24,875.00	(121.80)	24,753.20	24,753.20	
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<u>1,289,837.00</u>	<u>337,331.74</u>	<u>1,627,168.74</u>	<u>1,294,587.17</u>	<u>332,581.57</u>
Undistributed Expenditures - Health Services:					
Salaries	1,576,054.00	92,353.65	1,668,407.65	1,745,823.58	(77,415.93)
Salaries of Social Services Coordinators		66,066.00	66,066.00	66,066.00	
Purchased Professional and Technical Services	1,000.00	(1,000.00)			
Other Purchased Services	2,000.00	(1,950.00)	50.00	44.52	5.48
Supplies and Materials	8,850.00	(5,850.00)	3,000.00		3,000.00
Other Objects					
<b>Total Undistributed Expenditures - Health Services</b>	<u>1,587,904.00</u>	<u>149,619.65</u>	<u>1,737,523.65</u>	<u>1,811,934.10</u>	<u>(74,410.45)</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Combined Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Students - Extra Service:					
Salaries					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Students - Extra Service</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 2,110,528.00	\$ 189,051.12	\$ 2,299,579.12	\$ 2,375,823.42	(76,244.30)
Salaries of Secretarial and Clerical Assistants		368,474.56	368,474.56	368,474.56	
Other Salaries					
Purchased Professional Educational Services	62,100.00	17,681.00	79,781.00	58,219.29	21,561.71
Other Purchased Professional and Technical Services	4,500.00	(2,321.95)	2,178.05	236.17	1,941.88
Other Purchased Services	15,774.00	(11,266.80)	4,507.20		4,507.20
Supplies and Materials	59,629.00	(41,826.34)	17,802.66	10,131.20	7,671.46
Other Objects	500.00	(500.00)			
<b>Total Undistributed Expenditures - Guidance</b>	<u>2,253,031.00</u>	<u>519,291.59</u>	<u>2,772,322.59</u>	<u>2,812,884.64</u>	<u>(40,562.05)</u>
Undistributed Expenditures - Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff	93,052.00		93,052.00		93,052.00
Salaries of Facilitators, Math Coaches & Literacy Coaches		71,164.55	71,164.55	71,164.55	
Other Salaries					
Purchased Professional - Educational Services	29,320.00	(26,372.00)	2,948.00		2,948.00
Purchased Professional and Technical Services	6,000.00	(6,000.00)			
Other Purchased Services	3,260.00	(2,000.00)	1,260.00		1,260.00
Supplies and Materials	24,799.00	(16,224.30)	8,574.70	4,326.89	4,247.81
Other Objects	1,000.00		1,000.00		1,000.00
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<u>157,431.00</u>	<u>20,568.25</u>	<u>177,999.25</u>	<u>75,491.44</u>	<u>102,507.81</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Combined Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

<u>Districtwide</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 490,808.00	\$ (190,927.30)	\$ 299,880.70	\$ 29,792.85	\$ 270,087.85
Salaries of Technology Coordinators	43,199.00		43,199.00	(191.39)	43,390.39
Purchased Professional and Technical Services	10,700.00	(6,200.00)	4,500.00		4,500.00
Other Purchased Services	4,300.00	11,406.90	15,706.90	11,466.90	4,240.00
Supplies and Materials	226,514.00	(114,520.11)	111,993.89	52,929.35	59,064.54
Other Objects	2,000.00		2,000.00		2,000.00
	<u>777,521.00</u>	<u>(300,240.51)</u>	<u>477,280.49</u>	<u>93,997.71</u>	<u>383,282.78</u>
Total Undistributed Expenditures - Educational Media/Library					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries	6,000.00	(1,760.47)	4,239.53		4,239.53
Purchased Professional - Educational Services	87,850.00	(42,659.10)	45,190.90	16,861.72	28,329.18
Other Purchased Professional and Technical Services	13,000.00	(5,000.00)	8,000.00	1,610.00	6,390.00
Other Purchased Services	7,150.00	(2,000.00)	5,150.00		5,150.00
Supplies and Materials	600.00	(600.00)			
Other Objects					
	<u>114,600.00</u>	<u>(52,019.57)</u>	<u>62,580.43</u>	<u>18,471.72</u>	<u>44,108.71</u>
Total Undistributed Expenditures - Instructional Staff Training Services					
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	2,861,878.00	493,437.57	3,355,315.57	3,716,677.58	(361,362.01)
Salaries of Other Professional Staff	914,073.00	(125,277.18)	788,795.82	19,118.12	769,677.70
Salaries of Secretarial and Clerical Assistants	2,172,227.00	(325,548.75)	1,846,678.25	1,566,897.67	279,780.58
Other Salaries					
Purchased Professional and Technical Services	106,289.00	(76,592.00)	29,697.00	9,292.74	20,404.26
Other Purchased Services	30,400.00	(2,571.00)	27,829.00	12,487.35	15,341.65
Supplies and Materials	184,534.00	114,292.12	298,826.12	60,703.29	238,122.83
Other Objects	12,729.00	1,466.00	14,195.00	9,259.04	4,935.96
	<u>6,282,130.00</u>	<u>79,206.76</u>	<u>6,361,336.76</u>	<u>5,394,435.79</u>	<u>966,900.97</u>
Total Undistributed Expenditures - Support Services-School Admin.					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Combined Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	\$ 4,479,814.00	\$ (2,178,273.22)	\$ 2,301,540.78	\$ 27,973.68	\$ 2,273,567.10
General Supplies	<u>1,000.00</u>	<u>(1,000.00)</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Undistributed Expenditures - Custodial Services	<u>4,480,814.00</u>	<u>(2,179,273.22)</u>	<u>2,301,540.78</u>	<u>27,973.68</u>	<u>2,273,567.10</u>
Undistributed Expenditures - Security					
Salaries	2,831,368.00	(26,559.82)	2,804,808.18	2,709,571.11	95,237.07
General Supplies	<u>43,775.00</u>	<u>(23,045.00)</u>	<u>20,730.00</u>	<u>10,357.00</u>	<u>10,373.00</u>
Total Undistributed Expenditures - Security	<u>2,875,143.00</u>	<u>(49,604.82)</u>	<u>2,825,538.18</u>	<u>2,719,928.11</u>	<u>105,610.07</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Between Home & School) -Vendors					
Contracted Services - (Other than Between Home & School) -Vendors	<u>358,119.00</u>	<u>158,311.69</u>	<u>516,430.69</u>	<u>440,496.57</u>	<u>75,934.12</u>
Total Undistributed Expenditures - Student Transportation	<u>358,119.00</u>	<u>158,311.69</u>	<u>516,430.69</u>	<u>440,496.57</u>	<u>75,934.12</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	460,964.00	478,805.88	939,769.88	717,353.09	222,416.79
Other Retirement Contributions - PERS	<u>1,373,450.00</u>	<u>                    </u>	<u>1,373,450.00</u>	<u>1,373,450.00</u>	<u>                    </u>
Health Benefits	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>1,834,414.00</u>	<u>478,805.88</u>	<u>2,313,219.88</u>	<u>2,090,803.09</u>	<u>222,416.79</u>
Total Undistributed Expenditures	<u>22,010,944.00</u>	<u>(838,002.56)</u>	<u>21,172,941.44</u>	<u>16,781,004.02</u>	<u>4,391,937.42</u>
<b>Total General Current Expense</b>	<u>88,328,424.00</u>	<u>897,983.38</u>	<u>89,226,407.38</u>	<u>80,650,573.04</u>	<u>8,575,834.34</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Combined Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**Districtwide**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5	\$ 15,000.00	\$ (12,000.00)	\$ 3,000.00		\$ 3,000.00
Grades 6-8	2,025.00	(2,025.00)			
Grades 9-12	3,000.00	(3,000.00)			
School-Sponsored Athletics - Instruction					
Bilingual Education - Instruction	3,000.00	(3,000.00)			
Undistributed Expenditures:					
Instruction	15,500.00	(11,000.00)	4,500.00		4,500.00
Support Services - Students - Regular					
Support Services - Instructional Staff	31,000.00	(15,000.00)	16,000.00		16,000.00
School Administration	22,000.00	(4,000.00)	18,000.00		18,000.00
Operation & Maintenance of Plant Services					
Security		10,000.00	10,000.00	\$ 9,726.15	273.85
Total Equipment	<u>91,525.00</u>	<u>(40,025.00)</u>	<u>51,500.00</u>	<u>9,726.15</u>	<u>41,773.85</u>
<b>Total Capital Outlay</b>	<u>91,525.00</u>	<u>(40,025.00)</u>	<u>51,500.00</u>	<u>9,726.15</u>	<u>41,773.85</u>
<b>District-Wide School Based Expenditures</b>	<u>88,419,949.00</u>	<u>857,958.38</u>	<u>89,277,907.38</u>	<u>80,660,299.19</u>	<u>8,617,608.19</u>
Other Financing Sources:					
Operating Transfer In	<u>88,419,949.00</u>	<u>857,958.38</u>	<u>89,277,907.38</u>	<u>80,660,299.19</u>	<u>8,617,608.19</u>
Total Other Financing Sources	<u>88,419,949.00</u>	<u>857,958.38</u>	<u>89,277,907.38</u>	<u>80,660,299.19</u>	<u>8,617,608.19</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, 2016

**School: Bonsall**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten				\$ 12,406.20	\$ (12,406.20)
Grades 1-5				189,341.63	(189,341.63)
Grades 6-8				451,356.73	(451,356.73)
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction				2,917.80	(2,917.80)
Purchased Professional - Educational Services					
Purchased Technical Services	\$ 5,000.00	\$ (5,000.00)			
Other Purchased Services					
General Supplies	119,766.00	(72,777.46)	\$ 46,988.54	46,988.54	
Textbooks	6,200.00	(6,200.00)			
Other Objects	13,000.00	750.85	13,750.85	13,750.85	
	<u>143,966.00</u>	<u>(83,226.61)</u>	<u>60,739.39</u>	<u>716,761.75</u>	<u>(656,022.36)</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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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		\$ 144,960.57	\$ 144,960.57	\$ 142,744.80	\$ 2,215.77
Other Salaries for Instruction				39,581.25	(39,581.25)
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	-	144,960.57	144,960.57	182,326.05	(37,365.48)
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Bonsall**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers				\$ 35,476.55	\$ (35,476.55)
Other Salaries for Instruction				19,864.44	(19,864.44)
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Behavioral Disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,340.99</u>	<u>(55,340.99)</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					
<b>Total Multiple Disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Bonsall**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers				\$ 168,002.40	\$ (168,002.40)
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 2,600.00	\$ (2,600.00)			
Textbooks					
Other Objects					
Total Resource Room/Center	2,600.00	(2,600.00)	-	168,002.40	(168,002.40)
Total Special Education	2,600.00	142,360.57	\$ 144,960.57	405,669.44	(260,708.87)
Bilingual Education:					
Salaries of Teachers				13,608.71	(13,608.71)
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	-	-	-	13,608.71	(13,608.71)
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials	2,879.00	(2,879.00)			
Total School Sponsored Co-curricular Activities - Instruction	2,879.00	(2,879.00)	-	-	-
School Sponsored Athletics - Instruction:					
Supplies and Materials	3,600.00	(1,300.00)	2,300.00	1,775.50	524.50

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Bonsall**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Bonsall**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries				\$ 4,491.15	\$ (4,491.15)
Salaries of Drop-Out Prevention Officer/Coordinators				35,409.00	(35,409.00)
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	-	-	-	39,900.15	(39,900.15)
Undistributed Expenditures - Health Services:					
Salaries				96,015.84	(96,015.84)
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	-	-	-	96,015.84	(96,015.84)
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff				85,753.00	(85,753.00)
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	-	-	-	85,753.00	(85,753.00)

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Bonsall**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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	\$ 3,509.00	\$ (3,509.00)			
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	3,509.00	(3,509.00)	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries		3,700.00	\$ 3,700.00		\$ 3,700.00
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	20,125.00	(20,125.00)			
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	20,125.00	(16,425.00)	3,700.00	-	3,700.00
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	33,000.00	(33,000.00)			
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	33,000.00	(33,000.00)	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Bonsall**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir				\$ 98,589.79	\$ (98,589.79)
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants				103,027.70	(103,027.70)
Other Salaries					
Purchased Professional and Technical Services	\$ 7,000.00	\$ (7,000.00)			
Other Purchased Services					
Supplies and Materials	5,000.00	(4,121.15)	\$ 878.85	878.85	
Other Objects		4,016.00	4,016.00	4,016.00	
Total Undistributed Expenditures -					
Support Services-School Admin.	12,000.00	(7,105.15)	4,894.85	206,512.34	(201,617.49)
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides				1,444.76	(1,444.76)
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	-	-	-	1,444.76	(1,444.76)
Undistributed Expenditures - Security					
Salaries				115,540.98	(115,540.98)
General Supplies					
Total Undistributed Expenditures -					
Security	-	-	-	115,540.98	(115,540.98)
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	8,000.00	1,714.00	9,714.00	9,714.00	
Total Undistributed Expenditures - Student Transportation	8,000.00	1,714.00	9,714.00	9,714.00	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Bonsall**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions		\$ 3,370.19	\$ 3,370.19	\$ 3,370.19	
Other Retirement Contributions - PERS					
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	-	3,370.19	3,370.19	3,370.19	-
Total Undistributed Expenditures	\$ 76,634.00	(54,954.96)	21,679.04	558,251.26	\$ (536,572.22)
<b>Total General Current Expense</b>	229,679.00	-	229,679.00	1,696,066.66	(1,466,387.66)
<b>Capital Outlay:</b>					
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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

<u>School: Bonsall</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>Capital Outlay (Cont'd):</b>					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	\$ 229,679.00	\$ -	\$ 229,679.00	\$ 1,696,066.66	\$(1,466,387.66)
Other Financing Sources :					
Operating Transfer In	229,679.00	-	229,679.00	1,696,066.66	1,466,387.66
Total Other Financing Sources:	229,679.00	-	229,679.00	1,696,066.66	1,466,387.66
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, 2016

**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)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 1,030,541.00	\$ 71,267.59	\$ 1,101,808.59	\$ 1,101,808.59	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services		1,000.00	1,000.00		\$ 1,000.00
Purchased Technical Services		1,000.00	1,000.00		1,000.00
Other Purchased Services					
General Supplies	70,904.00	(17,812.27)	53,091.73	45,477.89	7,613.84
Textbooks	11,367.00	13,103.00	24,470.00	22,155.17	2,314.83
Other Objects	10,550.00	9,545.22	20,095.22	14,451.12	5,644.10
	<u>1,123,362.00</u>	<u>78,103.54</u>	<u>1,201,465.54</u>	<u>1,183,892.77</u>	<u>17,572.77</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					

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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	\$ 26,071.00	\$ 48,937.00	\$ 75,008.00		\$ 75,008.00
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	26,071.00	48,937.00	75,008.00	-	75,008.00
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Autism	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Behavioral Disabilities</b>	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Multiple Disabilities</b>	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 68,772.00	\$ (10,785.00)	\$ 57,987.00	\$ 57,987.00	
Other Salaries for Instruction		14,300.83	14,300.83		\$ 14,300.83
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>68,772.00</u>	<u>3,515.83</u>	<u>72,287.83</u>	<u>57,987.00</u>	<u>14,300.83</u>
Total Resource Room/Center	<u>68,772.00</u>	<u>3,515.83</u>	<u>72,287.83</u>	<u>57,987.00</u>	<u>14,300.83</u>
Total Special Education	<u>94,843.00</u>	<u>52,452.83</u>	<u>147,295.83</u>	<u>57,987.00</u>	<u>89,308.83</u>
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction		44,528.94	44,528.94	44,528.94	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>44,528.94</u>	<u>44,528.94</u>	<u>44,528.94</u>	<u>-</u>
Total Bilingual Education	<u>-</u>	<u>44,528.94</u>	<u>44,528.94</u>	<u>44,528.94</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials		8,179.00	8,179.00	1,222.79	6,956.21
Other Objects					
	<u>-</u>	<u>8,179.00</u>	<u>8,179.00</u>	<u>1,222.79</u>	<u>6,956.21</u>
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>8,179.00</u>	<u>8,179.00</u>	<u>1,222.79</u>	<u>6,956.21</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Before/After School Programs - Instruction:					
Salaries		\$ 4,500.00	\$ 4,500.00	\$ 2,436.96	\$ 2,063.04
Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Before/After School Programs - Instruction</b>	<u>-</u>	<u>4,500.00</u>	<u>4,500.00</u>	<u>2,436.96</u>	<u>2,063.04</u>
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
<b>Total Before/After School Programs - Support Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Instruction</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Support Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 14,392.00	\$ 33,362.00	\$ 47,754.00	\$ 47,754.00	
Salaries of Drop-Out Prevention Officer/Coordinators		18,163.00	18,163.00		\$ 18,163.00
Salaries of Family Support Teams	81,264.00	11,371.82	92,635.82	92,635.82	
Salaries of Community/School Coordinators	16,290.00	5,070.00	21,360.00	12,044.34	9,315.66
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<u>111,946.00</u>	<u>67,966.82</u>	<u>179,912.82</u>	<u>152,434.16</u>	<u>27,478.66</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	54,555.00	20,748.00	75,303.00	52,698.42	22,604.58
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000.00	(1,000.00)			
Other Objects					
	<u>55,555.00</u>	<u>19,748.00</u>	<u>75,303.00</u>	<u>52,698.42</u>	<u>22,604.58</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	85,303.00	8,646.11	93,949.11	93,949.11	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services	5,000.00	2,400.00	7,400.00	6,342.75	1,057.25
Other Purchased Professional and Technical Services					
Other Purchased Services	4,524.00	(4,274.00)	250.00		250.00
Supplies and Materials		1,962.70	1,962.70	1,959.23	3.47
Other Objects					
	<u>94,827.00</u>	<u>8,734.81</u>	<u>103,561.81</u>	<u>102,251.09</u>	<u>1,310.72</u>
Total Undistributed Expenditures - Guidance					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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		\$ 1,200.00	\$ 1,200.00		\$ 1,200.00
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	-	1,200.00	1,200.00	-	1,200.00
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 85,303.00	(85,303.00)			
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	85,303.00	(85,303.00)	-	-	-
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services	7,000.00	(7,000.00)			
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	7,000.00	(7,000.00)	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 118,004.00	\$ 5,877.76	\$ 123,881.76	\$ 123,881.76	
Salaries of Other Professional Staff	95,599.00	(95,599.00)			
Salaries of Secretarial and Clerical Assistants	93,862.00	(5,245.00)	88,617.00	50,323.00	\$ 38,294.00
Other Salaries					
Purchased Professional and Technical Services	8,000.00	(8,000.00)			
Other Purchased Services					
Supplies and Materials	14,832.00	(12,851.07)	1,980.93		1,980.93
Other Objects					
<b>Total Undistributed Expenditures -</b>					
Support Services-School Admin.	<u>330,297.00</u>	<u>(115,817.31)</u>	<u>214,479.69</u>	<u>174,204.76</u>	<u>40,274.93</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	131,104.00	(131,104.00)			
General Supplies					
<b>Total Undistributed Expenditures -</b>					
Custodial Services	<u>131,104.00</u>	<u>(131,104.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	60,352.00	14,187.78	74,539.78	65,867.74	8,672.04
General Supplies					
<b>Total Undistributed Expenditures -</b>					
Security	<u>60,352.00</u>	<u>14,187.78</u>	<u>74,539.78</u>	<u>65,867.74</u>	<u>8,672.04</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors		12,775.81	12,775.81	11,399.75	1,376.06
<b>Total Undistributed Expenditures - Student Transportation</b>	<u>-</u>	<u>12,775.81</u>	<u>12,775.81</u>	<u>11,399.75</u>	<u>1,376.06</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 12,472.00	\$ 1,702.78	\$ 14,174.78	\$ 10,581.22	\$ 3,593.56
Other Retirement Contributions - PERS	33,742.00	25,207.00	58,949.00	58,949.00	
Health Benefits					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Unallocated Employee Benefits	46,214.00	26,909.78	73,123.78	69,530.22	3,593.56
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures	922,598.00	(187,701.31)	734,896.69	628,386.14	106,510.55
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total General Current Expense</b>	2,140,803.00	63.00	2,140,866.00	1,918,454.60	222,411.40
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Capital Outlay:</b>					
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					

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>Capital Outlay (Cont'd):</b>					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<u>\$ 2,140,803.00</u>	<u>\$ 63.00</u>	<u>\$ 2,140,866.00</u>	<u>\$ 1,918,454.60</u>	<u>\$ 222,411.40</u>
Other Financing Sources :					
Operating Transfer In	<u>2,140,803.00</u>	<u>63.00</u>	<u>2,140,866.00</u>	<u>1,918,454.60</u>	<u>(222,411.40)</u>
Total Other Financing Sources:	<u>2,140,803.00</u>	<u>63.00</u>	<u>2,140,866.00</u>	<u>1,918,454.60</u>	<u>(222,411.40)</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, 2016

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 4,372,987.00	\$ 112,074.33	\$ 4,485,061.33	\$ 3,903,999.93	\$ 581,061.40
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction		65,241.05	65,241.05	65,241.05	
Purchased Professional - Educational Services		8,600.00	8,600.00	8,520.00	80.00
Purchased Technical Services	75,000.00	(19,552.00)	55,448.00		55,448.00
Other Purchased Services					
General Supplies	155,000.00	(81,347.00)	73,653.00	67,353.64	6,299.36
Textbooks	25,000.00		25,000.00	13,104.59	11,895.41
Other Objects	20,000.00		20,000.00	14,491.66	5,508.34
	<u>4,647,987.00</u>	<u>85,016.38</u>	<u>4,733,003.38</u>	<u>4,072,710.87</u>	<u>660,292.51</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers		71,603.00	71,603.00	71,603.00	
Other Salaries for Instruction	1,524,194.00	(888,488.52)	635,705.48	189,720.89	445,984.59
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>1,524,194.00</u>	<u>(816,885.52)</u>	<u>707,308.48</u>	<u>261,323.89</u>	<u>445,984.59</u>
Total Cognitive - Mild					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Cognitive - Moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 79,003.00	\$ 101,674.01	\$ 180,677.01	\$ 172,998.45	\$ 7,678.56
Other Salaries for Instruction		124,322.96	124,322.96	124,322.96	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks	500.00		500.00		500.00
Other Objects					
<b>Total Learning and/or Language Disabilities</b>	<u>79,503.00</u>	<u>225,996.97</u>	<u>305,499.97</u>	<u>297,321.41</u>	<u>8,178.56</u>
Autism:					
Salaries of Teachers		4,091.00	4,091.00	4,091.00	
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Autism</b>	<u>-</u>	<u>4,091.00</u>	<u>4,091.00</u>	<u>4,091.00</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers		\$ 89,652.90	\$ 89,652.90	\$ 89,652.90	
Other Salaries for Instruction		65,029.92	65,029.92	65,029.92	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 3,000.00		3,000.00		\$ 3,000.00
Textbooks	1,000.00		1,000.00		1,000.00
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Behavioral Disabilities	4,000.00	154,682.82	158,682.82	154,682.82	4,000.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 2,301,505.00	\$ (710,708.82)	\$ 1,590,796.18	\$ 903,924.62	\$ 686,871.56
Other Salaries for Instruction	648,862.00	(25,220.00)	623,642.00		623,642.00
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	2,950,367.00	(735,928.82)	2,214,438.18	903,924.62	1,310,513.56
Total Special Education	4,558,064.00	(1,168,043.55)	3,390,020.45	1,621,343.74	1,768,676.71
Bilingual Education:					
Salaries of Teachers		79,003.00	79,003.00		79,003.00
Other Salaries for Instruction		25,358.90	25,358.90	25,358.90	
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	1,500.00		1,500.00		1,500.00
Total Bilingual Education	1,500.00	104,361.90	105,861.90	25,358.90	80,503.00
School Sponsored Co-curricular Activities - Instruction:					
Salaries		55,398.79	55,398.79	55,398.79	
Other Purchased Services					
Supplies and Materials					
Other Objects		5,498.82	5,498.82	5,246.82	252.00
Total School Sponsored Co-curricular Activities - Instruction	-	60,897.61	60,897.61	60,645.61	252.00
School Sponsored Athletics - Instruction:					
Salaries	163,507.00	63,003.24	226,510.24	226,510.24	
Other Purchased Services		1,200.00	1,200.00	1,125.50	74.50
Supplies and Materials	100,000.00	23,335.25	123,335.25	103,786.29	19,548.96
Other Objects	30,851.00	(3,335.25)	27,515.75	22,028.16	5,487.59
Total School Sponsored Athletics - Instruction	294,358.00	84,203.24	378,561.24	353,450.19	25,111.05

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Before/After School Programs - Instruction:					
Salaries		\$ 53,000.00	\$ 53,000.00	\$ 11,522.95	\$ 41,477.05
Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Before/After School Programs - Instruction</b>	<u>-</u>	<u>53,000.00</u>	<u>53,000.00</u>	<u>11,522.95</u>	<u>41,477.05</u>
Before/After School Programs - Support Services:					
Salaries		15,000.00	15,000.00	10,576.07	4,423.93
Supplies and Materials					
<b>Total Before/After School Programs - Support Services</b>	<u>-</u>	<u>15,000.00</u>	<u>15,000.00</u>	<u>10,576.07</u>	<u>4,423.93</u>
Summer School Programs - Instruction:					
Salaries		249,115.97	249,115.97	249,115.97	
Supplies and Materials					
<b>Total Summer School Programs - Instruction</b>	<u>-</u>	<u>249,115.97</u>	<u>249,115.97</u>	<u>249,115.97</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Support Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
<b>Total Instructional/Alternative Education Program - Instruction</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 51,427.69	\$ 51,427.69	\$ 51,427.69	
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 218,365.00	(2,867.64)	215,497.36	46,359.30	\$ 169,138.06
Salaries of Family Support Teams		5,761.15	5,761.15	5,761.15	
Salaries of Community/School Coordinators	22,671.00	13,338.00	36,009.00	36,009.00	
Purchased Professional and Technical Services	1,000.00		1,000.00		1,000.00
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Attendance and Social Work	<hr/> 242,036.00	<hr/> 67,659.20	<hr/> 309,695.20	<hr/> 139,557.14	<hr/> 170,138.06
Undistributed Expenditures - Health Services:					
Salaries	255,747.00	(20,748.00)	234,999.00	208,615.00	26,384.00
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services		50.00	50.00	44.52	5.48
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Health Services	<hr/> 255,747.00	<hr/> (20,698.00)	<hr/> 235,049.00	<hr/> 208,659.52	<hr/> 26,389.48
Undistributed Expenditures - Students - Extra Service:					
Salaries					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Students - Extra Service	<hr/> -	<hr/> -	<hr/> -	<hr/> -	<hr/> -

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Camden High**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 391,186.00		\$ 391,186.00	\$ 374,076.06	\$ 17,109.94
Salaries of Secretarial and Clerical Assistants		\$ 98,298.24	98,298.24	98,298.24	
Purchased Professional Educational Services		6,400.00	6,400.00	6,249.50	150.50
Other Purchased Professional and Technical Services	4,500.00	(3,200.00)	1,300.00		1,300.00
Other Purchased Services					
Supplies and Materials	4,500.00	(3,200.00)	1,300.00		1,300.00
Other Objects					
	<u>400,186.00</u>	<u>98,298.24</u>	<u>498,484.24</u>	<u>478,623.80</u>	<u>19,860.44</u>
<b>Total Undistributed Expenditures - Guidance</b>					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff	93,052.00		93,052.00		93,052.00
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<u>93,052.00</u>	<u>-</u>	<u>93,052.00</u>	<u>-</u>	<u>93,052.00</u>
<b>Total Undistributed Expenditures -</b>					
<b>Improvement Instructional Services</b>					
	<u>93,052.00</u>	<u>-</u>	<u>93,052.00</u>	<u>-</u>	<u>93,052.00</u>
Undistributed Expenditures - Educational Media/Library:					
Salaries	67,970.00	312.00	68,282.00		68,282.00
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	4,500.00		4,500.00		4,500.00
Other Purchased Services	2,000.00	5,000.00	7,000.00	4,000.00	3,000.00
Supplies and Materials	5,000.00	(1,000.00)	4,000.00		4,000.00
Other Objects	2,000.00		2,000.00		2,000.00
	<u>81,470.00</u>	<u>4,312.00</u>	<u>85,782.00</u>	<u>4,000.00</u>	<u>81,782.00</u>
<b>Total Undistributed Expenditures - Educational Media/Library</b>					

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Camden High**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	\$ 5,000.00	\$ 7,000.00	\$ 12,000.00	\$ 7,890.16	\$ 4,109.84
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>5,000.00</u>	<u>7,000.00</u>	<u>12,000.00</u>	<u>7,890.16</u>	<u>4,109.84</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	121,919.00	256,007.25	377,926.25	404,786.36	(26,860.11)
Salaries of Other Professional Staff	243,052.00		243,052.00		243,052.00
Salaries of Secretarial and Clerical Assistants	271,126.00	(16,294.00)	254,832.00	151,075.66	103,756.34
Other Salaries					
Purchased Professional and Technical Services	16,000.00	(16,000.00)			
Other Purchased Services	5,000.00		5,000.00	639.00	4,361.00
Supplies and Materials	8,000.00	(3,900.00)	4,100.00	511.28	3,588.72
Other Objects	2,000.00	3,200.00	5,200.00	5,048.04	151.96
Total Undistributed Expenditures - Support Services-School Admin.	<u>667,097.00</u>	<u>223,013.25</u>	<u>890,110.25</u>	<u>562,060.34</u>	<u>328,049.91</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	778,363.00		778,363.00		778,363.00
General Supplies					
Total Undistributed Expenditures - Custodial Services	<u>778,363.00</u>	<u>-</u>	<u>778,363.00</u>	<u>-</u>	<u>778,363.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Security					
Salaries	\$ 468,101.00	\$ 61,602.00	\$ 529,703.00	\$ 401,733.61	\$ 127,969.39
General Supplies	5,000.00	6,000.00	11,000.00	10,357.00	643.00
	<u>473,101.00</u>	<u>67,602.00</u>	<u>540,703.00</u>	<u>412,090.61</u>	<u>128,612.39</u>
Total Undistributed Expenditures - Security					
	<u>473,101.00</u>	<u>67,602.00</u>	<u>540,703.00</u>	<u>412,090.61</u>	<u>128,612.39</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	50,000.00	100,920.12	150,920.12	150,920.12	
	<u>50,000.00</u>	<u>100,920.12</u>	<u>150,920.12</u>	<u>150,920.12</u>	<u>-</u>
Total Undistributed Expenditures - Student Transportation					
	<u>50,000.00</u>	<u>100,920.12</u>	<u>150,920.12</u>	<u>150,920.12</u>	<u>-</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	60,319.00	(16,451.36)	43,867.64	43,867.64	
Other Retirement Contributions - PERS	170,696.00	(25,207.00)	145,489.00	145,489.00	
Health Benefits					
	<u>231,015.00</u>	<u>(41,658.36)</u>	<u>189,356.64</u>	<u>189,356.64</u>	<u>-</u>
Total Undistributed Expenditures - Unallocated Employee Benefits					
	<u>231,015.00</u>	<u>(41,658.36)</u>	<u>189,356.64</u>	<u>189,356.64</u>	<u>-</u>
Total Undistributed Expenditures	<u>3,277,067.00</u>	<u>506,448.45</u>	<u>3,783,515.45</u>	<u>2,153,158.33</u>	<u>1,630,357.12</u>
<b>Total General Current Expense</b>	<u>12,778,976.00</u>	<u>(10,000.00)</u>	<u>12,768,976.00</u>	<u>8,557,882.63</u>	<u>4,211,093.37</u>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Camden High**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>Capital Outlay (Cont'd):</b>					
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					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security		\$ 10,000.00	\$ 10,000.00	\$ 9,726.15	\$ 273.85
Total Equipment	-	10,000.00	10,000.00	9,726.15	273.85
	-	10,000.00	10,000.00	9,726.15	273.85
<b>District-Wide School Based Expenditures</b>	\$ 12,778,976.00	-	12,778,976.00	8,567,608.78	4,211,367.22
Other Financing Sources :					
Operating Transfer In	12,778,976.00	-	12,778,976.00	8,567,608.78	(4,211,367.22)
Total Other Financing Sources:	12,778,976.00	-	12,778,976.00	8,567,608.78	(4,211,367.22)
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, 2016

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 172,145.00	\$ 6,807.96	\$ 178,952.96	\$ 178,952.96	
Grades 1-5	1,042,273.00	15,638.00	1,057,911.00	1,057,911.00	
Grades 6-8	432,843.00	(57,468.31)	375,374.69	335,246.90	\$ 40,127.79
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	82,609.00	12,451.33	95,060.33	95,060.33	
Purchased Professional - Educational Services	2,000.00		2,000.00		2,000.00
Purchased Technical Services	4,500.00		4,500.00		4,500.00
Other Purchased Services					
General Supplies	218,039.00	(135,931.11)	82,107.89	79,138.02	2,969.87
Textbooks	7,000.00		7,000.00	1,686.49	5,313.51
Other Objects	16,000.00	3,000.00	19,000.00	15,811.13	3,188.87
	<u>1,977,409.00</u>	<u>(155,502.13)</u>	<u>1,821,906.87</u>	<u>1,763,806.83</u>	<u>58,100.04</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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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	\$ 84,703.00	\$ 278,041.97	\$ 362,744.97	\$ 362,744.97	
Other Salaries for Instruction	50,439.00	76,855.46	127,294.46	127,294.46	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	135,142.00	354,897.43	490,039.43	490,039.43	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction		\$ 11,118.80	\$ 11,118.80	\$ 11,118.80	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	11,118.80	11,118.80	11,118.80	-
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

<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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 708,872.00	\$ (165,600.00)	\$ 543,272.00	\$ 498,427.32	\$ 44,844.68
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	708,872.00	(165,600.00)	543,272.00	498,427.32	44,844.68
Total Special Education	844,014.00	200,416.23	1,044,430.23	999,585.55	44,844.68
Bilingual Education:					
Salaries of Teachers	557,532.00	3,090.00	560,622.00	512,838.68	47,783.32
Other Salaries for Instruction	29,649.00		29,649.00	17,923.95	11,725.05
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	587,181.00	3,090.00	590,271.00	530,762.63	59,508.37
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials	1,000.00		1,000.00		1,000.00
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	1,000.00	-	1,000.00	-	1,000.00

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Catto Elementary School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
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	-	-	-	-	-

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 15,194.00		\$ 15,194.00		\$ 15,194.00
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	29,552.00		29,552.00	\$ 20,732.26	8,819.74
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<u>44,746.00</u>	<u>-</u>	<u>44,746.00</u>	<u>20,732.26</u>	<u>24,013.74</u>
Undistributed Expenditures - Health Services:					
Salaries	80,303.00	\$ 2,388.02	82,691.02	82,691.02	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Health Services</b>	<u>80,303.00</u>	<u>2,388.02</u>	<u>82,691.02</u>	<u>82,691.02</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	83,303.00	2,450.00	85,753.00	85,753.00	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	250.00	(250.00)			
Other Objects					
<b>Total Undistributed Expenditures - Guidance</b>	<u>83,553.00</u>	<u>2,200.00</u>	<u>85,753.00</u>	<u>85,753.00</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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		\$ 1,000.54	\$ 1,000.54	\$ 992.73	\$ 7.81
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	-	1,000.54	1,000.54	992.73	7.81
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 66,103.00		66,103.00		66,103.00
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,500.00	(1,500.00)			
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	67,603.00	(1,500.00)	66,103.00	-	66,103.00
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	5,000.00	6,000.00	11,000.00	379.98	10,620.02
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	5,000.00	6,000.00	11,000.00	379.98	10,620.02

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 205,892.00		\$ 205,892.00	\$ 181,518.93	\$ 24,373.07
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	97,830.00	\$ 4,185.10	102,015.10	102,015.10	
Other Salaries					
Purchased Professional and Technical Services	4,500.00	(1.00)	4,499.00		4,499.00
Other Purchased Services	2,000.00	4,000.00	6,000.00	3,273.68	2,726.32
Supplies and Materials	5,000.00	(4,500.00)	500.00		500.00
Other Objects					
<b>Total Undistributed Expenditures -</b>					
Support Services-School Admin.	<u>315,222.00</u>	<u>3,684.10</u>	<u>318,906.10</u>	<u>286,807.71</u>	<u>32,098.39</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	178,660.00	(75,000.00)	103,660.00	738.64	102,921.36
General Supplies					
<b>Total Undistributed Expenditures -</b>					
Custodial Services	<u>178,660.00</u>	<u>(75,000.00)</u>	<u>103,660.00</u>	<u>738.64</u>	<u>102,921.36</u>
Undistributed Expenditures - Security					
Salaries	121,254.00		121,254.00	91,323.38	29,930.62
General Supplies					
<b>Total Undistributed Expenditures -</b>					
Security	<u>121,254.00</u>	<u>-</u>	<u>121,254.00</u>	<u>91,323.38</u>	<u>29,930.62</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	16,000.00	(10,368.00)	5,632.00	5,632.00	
<b>Total Undistributed Expenditures - Student Transportation</b>	<u>16,000.00</u>	<u>(10,368.00)</u>	<u>5,632.00</u>	<u>5,632.00</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 14,191.00	\$ 23,591.24	\$ 37,782.24	\$ 37,782.24	
Other Retirement Contributions - PERS	66,430.00		66,430.00	66,430.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	80,621.00	23,591.24	104,212.24	104,212.24	-
Total Undistributed Expenditures	992,962.00	(48,004.10)	944,957.90	679,262.96	\$ 265,694.94
<b>Total General Current Expense</b>	4,402,566.00	-	4,402,566.00	3,973,417.97	429,148.03
<b>Capital Outlay:</b>					
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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Catto Elementary School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>Capital Outlay (Cont'd):</b>					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	\$ 4,402,566.00	-	\$ 4,402,566.00	\$ 3,973,417.97	\$ 429,148.03
Other Financing Sources :					
Operating Transfer In	4,402,566.00	-	4,402,566.00	3,973,417.97	(429,148.03)
Total Other Financing Sources:	4,402,566.00	-	4,402,566.00	3,973,417.97	(429,148.03)
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, 2016

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 1,118,238.00	\$ (132,616.73)	\$ 985,621.27	\$ 872,984.75	\$ 112,636.52
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services	3,539.00	(3,539.00)			
Other Purchased Services					
General Supplies	33,341.00	3,953.91	37,294.91	36,824.48	470.43
Textbooks	4,000.00	3,989.42	7,989.42	7,989.42	
Other Objects	5,000.00	6,236.79	11,236.79	11,024.73	212.06
	1,164,118.00	(121,975.61)	1,042,142.39	928,823.38	113,319.01
<b>Total Regular Programs</b>					
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					
	-	-	-	-	-
<b>Total Cognitive - Mild</b>					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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	\$ 26,071.00	\$ (26,071.00)			
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	26,071.00	(26,071.00)	-	-	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Behavioral Disabilities</b>	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Multiple Disabilities</b>	-	-	-	-	-

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 68,772.00	\$ 58,318.00	\$ 127,090.00	\$ 127,090.00	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	68,772.00	58,318.00	127,090.00	127,090.00	-
Total Special Education	94,843.00	32,247.00	127,090.00	127,090.00	-
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 14,392.00		\$ 14,392.00		\$ 14,392.00
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	22,590.00	\$ 3,554.16	26,144.16	\$ 26,144.16	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<u>36,982.00</u>	<u>3,554.16</u>	<u>40,536.16</u>	<u>26,144.16</u>	<u>14,392.00</u>
Undistributed Expenditures - Health Services:					
Salaries	53,887.00	23,564.18	77,451.18	77,451.18	
Salaries of Social Services Coordinators		66,066.00	66,066.00	66,066.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Health Services</b>	<u>53,887.00</u>	<u>89,630.18</u>	<u>143,517.18</u>	<u>143,517.18</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	64,603.00	5,501.00	70,104.00	70,104.00	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Purchased Professional Educational Services					
Supplies and Materials	2,961.00	(369.03)	2,591.97	2,591.97	
Other Objects					
<b>Total Undistributed Expenditures - Guidance</b>	<u>67,564.00</u>	<u>5,131.97</u>	<u>72,695.97</u>	<u>72,695.97</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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	5,000.00	(5,000.00)			
Other Purchased Services					
Supplies and Materials	2,000.00	1,334.16	\$ 3,334.16	\$ 3,334.16	
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	9,500.00	(6,165.84)	3,334.16	3,334.16	-
Undistributed Expenditures - Educational Media/Library:					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,250.00	(3,250.00)			
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	3,250.00	(3,250.00)	-	-	-
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					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	-	4,000.00	4,000.00	4,000.00	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 222,186.00	\$ (100,000.00)	\$ 122,186.00	\$ 120,244.08	\$ 1,941.92
Salaries of Other Professional Staff	184,169.00	47,880.16	232,049.16		232,049.16
Salaries of Secretarial and Clerical Assistants	90,277.00		90,277.00	68,087.30	22,189.70
Other Salaries					
Purchased Professional and Technical Services	2,000.00	(2,000.00)			
Other Purchased Services					
Supplies and Materials	4,500.00	2,932.39	7,432.39	7,332.91	99.48
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Support Services-School Admin.	<u>503,132.00</u>	<u>(51,187.45)</u>	<u>451,944.55</u>	<u>195,664.29</u>	<u>256,280.26</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	163,981.00		163,981.00		163,981.00
General Supplies					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Custodial Services	<u>163,981.00</u>	<u>-</u>	<u>163,981.00</u>	<u>-</u>	<u>163,981.00</u>
Undistributed Expenditures - Security					
Salaries	60,352.00	35,889.05	96,241.05	96,240.05	1.00
General Supplies					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Security	<u>60,352.00</u>	<u>35,889.05</u>	<u>96,241.05</u>	<u>96,240.05</u>	<u>1.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Between Home & School) -Vendors					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ 4,000.00	\$ 11,937.31	\$ 15,937.31	\$ 10,200.00	\$ 5,737.31
<b>Total Undistributed Expenditures - Student Transportation</b>	<u>4,000.00</u>	<u>11,937.31</u>	<u>15,937.31</u>	<u>10,200.00</u>	<u>5,737.31</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	4,601.00	3,189.23	7,790.23	7,790.23	
Other Retirement Contributions - PERS	13,245.00		13,245.00	13,245.00	
Health Benefits					
<b>Total Undistributed Expenditures - Unallocated Employee Benefits</b>	<u>17,846.00</u>	<u>3,189.23</u>	<u>21,035.23</u>	<u>21,035.23</u>	<u>-</u>
<b>Total Undistributed Expenditures</b>	<u>920,494.00</u>	<u>92,728.61</u>	<u>1,013,222.61</u>	<u>572,831.04</u>	<u>440,391.57</u>
<b>Total General Current Expense</b>	<u>2,179,455.00</u>	<u>3,000.00</u>	<u>2,182,455.00</u>	<u>1,628,744.42</u>	<u>553,710.58</u>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	3,000.00	(3,000.00)			
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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>Capital Outlay (Cont'd):</b>					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 3,000.00	\$ (3,000.00)	-	-	-
<b>Total Capital Outlay</b>	<u>3,000.00</u>	<u>(3,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>District-Wide School Based Expenditures</b>	<u>2,182,455.00</u>	<u>-</u>	<u>\$ 2,182,455.00</u>	<u>\$ 1,628,744.42</u>	<u>\$ 553,710.58</u>
Other Financing Sources :					
Operating Transfer In	<u>2,182,455.00</u>	<u>-</u>	<u>2,182,455.00</u>	<u>1,628,744.42</u>	<u>(553,710.58)</u>
Total Other Financing Sources:	<u>2,182,455.00</u>	<u>-</u>	<u>2,182,455.00</u>	<u>1,628,744.42</u>	<u>(553,710.58)</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, 2016

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 112,910.00	\$ 1,800.58	\$ 114,710.58	\$ 114,710.58	
Grades 1-5	1,042,273.00	(21,051.28)	1,021,221.72	1,010,435.86	\$ 10,785.86
Grades 6-8	558,301.00	(77,153.59)	481,147.41	472,373.88	8,773.53
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	55,072.00	106,615.75	161,687.75	161,687.75	
Purchased Professional - Educational Services	3,000.00	(2,000.00)	1,000.00		1,000.00
Purchased Technical Services	7,000.00		7,000.00		7,000.00
Other Purchased Services		8,514.90	8,514.90	7,434.99	1,079.91
General Supplies	82,823.00	(10,092.57)	72,730.43	68,843.66	3,886.77
Textbooks	35,000.00	(20,783.34)	14,216.66	14,116.16	100.50
Other Objects	9,072.00	(6,699.50)	2,372.50	2,312.50	60.00
	<u>1,905,451.00</u>	<u>(20,849.05)</u>	<u>1,884,601.95</u>	<u>1,851,915.38</u>	<u>32,686.57</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					

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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	\$ 75,008.00		\$ 75,008.00	\$ 386,346.55	\$ (311,338.55)
Other Salaries for Instruction		\$ 111,563.46	111,563.46	111,563.46	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	_____	_____	_____	_____	_____
Total Learning and/or Language Disabilities	75,008.00	111,563.46	186,571.46	497,910.01	(311,338.55)
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	_____	_____	_____	_____	_____
Total Autism	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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		\$ 69,703.00	\$ 69,703.00	\$ 69,703.00	
Other Salaries for Instruction		89,566.63	89,566.63	89,566.63	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	159,269.63	159,269.63	159,269.63	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 714,068.00	\$ (149,458.20)	\$ 564,609.80	\$ 564,609.80	
Other Salaries for Instruction	50,439.00	(50,439.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resource Room/Center	764,507.00	(199,897.20)	564,609.80	564,609.80	-
Total Special Education	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	839,515.00	70,935.89	910,450.89	1,221,789.44	\$ (311,338.55)
Bilingual Education:					
Salaries of Teachers		90,948.15	90,948.15	90,948.15	
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Bilingual Education	-	90,948.15	90,948.15	90,948.15	-
School Sponsored Co-curricular Activities - Instruction:					
Salaries	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Supplies and Materials	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Coopers Poynt**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 11,988.00		\$ 11,988.00	\$ 8,328.61	\$ 3,659.39
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	17,976.00	\$ (15,596.40)	2,379.60	2,379.60	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	29,964.00	(15,596.40)	14,367.60	10,708.21	3,659.39
Undistributed Expenditures - Health Services:					
Salaries	56,555.00	3,048.00	59,603.00	59,603.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000.00		3,000.00		3,000.00
Other Objects					
Total Undistributed Expenditures - Health Services	59,555.00	3,048.00	62,603.00	59,603.00	3,000.00
Undistributed Expenditures - Students - Extra Service:					
Salaries					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Students - Extra Service	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 86,903.00	\$ (32,836.73)	\$ 54,066.27	\$ 54,066.27	
Salaries of Secretarial and Clerical Assistants		51,009.12	51,009.12	51,009.12	
Purchased Professional Educational Services	2,000.00		2,000.00	1,120.00	\$ 880.00
Other Purchased Professional and Technical Services					
Purchased Professional Educational Services					
Supplies and Materials	2,000.00		2,000.00		2,000.00
Other Objects					
	<u>90,903.00</u>	<u>18,172.39</u>	<u>109,075.39</u>	<u>106,195.39</u>	<u>2,880.00</u>
Total Undistributed Expenditures - Guidance					
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	18,000.00	(18,000.00)			
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<u>18,000.00</u>	<u>(18,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures -					
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries		700.00	700.00		700.00
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	15,000.00	(8,465.26)	6,534.74		6,534.74
Other Objects					
	<u>15,000.00</u>	<u>(7,765.26)</u>	<u>7,234.74</u>	<u>-</u>	<u>7,234.74</u>
Total Undistributed Expenditures - Educational Media/Library					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services	\$ 6,000.00	\$ 2,000.00	\$ 8,000.00	\$ 1,610.00	\$ 6,390.00
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>6,000.00</u>	<u>2,000.00</u>	<u>8,000.00</u>	<u>1,610.00</u>	<u>6,390.00</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	117,000.00		117,000.00	112,340.80	4,659.20
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	89,392.00	(48,431.92)	40,960.08	40,960.08	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,000.00	(2,976.00)	2,024.00		2,024.00
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	<u>211,392.00</u>	<u>(51,407.92)</u>	<u>159,984.08</u>	<u>153,300.88</u>	<u>6,683.20</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	156,390.00	(89,537.08)	66,852.92	1,502.52	65,350.40
General Supplies					
Total Undistributed Expenditures - Custodial Services	<u>156,390.00</u>	<u>(89,537.08)</u>	<u>66,852.92</u>	<u>1,502.52</u>	<u>65,350.40</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Security					
Salaries	\$ 121,254.00		\$ 121,254.00	\$ 114,391.02	\$ 6,862.98
General Supplies	3,000.00	\$ (3,000.00)			
<b>Total Undistributed Expenditures - Security</b>	<u>124,254.00</u>	<u>(3,000.00)</u>	<u>121,254.00</u>	<u>114,391.02</u>	<u>6,862.98</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	14,070.00		14,070.00	7,839.75	6,230.25
<b>Total Undistributed Expenditures - Student Transportation</b>	<u>14,070.00</u>	<u>-</u>	<u>14,070.00</u>	<u>7,839.75</u>	<u>6,230.25</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	18,838.00	21,051.28	39,889.28	39,889.28	
Other Retirement Contributions - PERS	69,121.00		69,121.00	69,121.00	
Health Benefits					
<b>Total Undistributed Expenditures - Unallocated Employee Benefits</b>	<u>87,959.00</u>	<u>21,051.28</u>	<u>109,010.28</u>	<u>109,010.28</u>	<u>-</u>
<b>Total Undistributed Expenditures</b>	<u>813,487.00</u>	<u>(141,034.99)</u>	<u>672,452.01</u>	<u>564,161.05</u>	<u>108,290.96</u>
<b>Total General Current Expense</b>	<u>3,558,453.00</u>	<u>-</u>	<u>3,558,453.00</u>	<u>3,728,814.02</u>	<u>(170,361.02)</u>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>Capital Outlay (Cont'd):</b>					
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					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff	\$ 10,000.00		\$ 10,000.00		\$ 10,000.00
School Administration					
Operation & Maintenance of Plant Services					
Security					
<b>Total Equipment</b>	<u>10,000.00</u>	<u>-</u>	<u>10,000.00</u>	<u>-</u>	<u>10,000.00</u>
<b>Total Capital Outlay</b>	<u>10,000.00</u>	<u>-</u>	<u>10,000.00</u>	<u>-</u>	<u>10,000.00</u>
<b>District-Wide School Based Expenditures</b>	<u>\$ 3,568,453.00</u>	<u>-</u>	<u>3,568,453.00</u>	<u>\$ 3,728,814.02</u>	<u>(160,361.02)</u>
Other Financing Sources :					
Operating Transfer In	<u>3,568,453.00</u>	<u>-</u>	<u>3,568,453.00</u>	<u>3,728,814.02</u>	<u>160,361.02</u>
<b>Total Other Financing Sources:</b>	<u>3,568,453.00</u>	<u>-</u>	<u>3,568,453.00</u>	<u>3,728,814.02</u>	<u>160,361.02</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, 2016

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 174,945.00	\$ 94,167.34	\$ 269,112.34	\$ 269,112.34	
Grades 1-5	1,041,667.00	441,722.24	1,483,389.24	1,483,389.24	
Grades 6-8	149,999.00	(80,000.00)	69,999.00	66,465.50	\$ 3,533.50
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	82,609.00	2,669.45	85,278.45	85,278.45	
Purchased Professional - Educational Services					
Purchased Technical Services	3,000.00	(3,000.00)			
Other Purchased Services					
General Supplies	134,999.00	(80,229.12)	54,769.88	54,769.88	
Textbooks	32,000.00		32,000.00	25,885.04	6,114.96
Other Objects	20,000.00	5,000.00	25,000.00	21,965.00	3,035.00
	<u>1,639,219.00</u>	<u>380,329.91</u>	<u>2,019,548.91</u>	<u>2,006,865.45</u>	<u>12,683.46</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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Cognitive - Moderate:					
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 Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 75,008.00	\$ 101,725.26	\$ 176,733.26	\$ 176,733.26	
Other Salaries for Instruction		82,875.33	82,875.33	82,875.33	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000.00		1,000.00		\$ 1,000.00
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Learning and/or Language Disabilities	76,008.00	184,600.59	260,608.59	259,608.59	1,000.00
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Autism	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction		\$ 1,063.30	\$ 1,063.30	\$ 1,063.30	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Behavioral Disabilities</b>	-	1,063.30	1,063.30	1,063.30	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Multiple Disabilities</b>	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 579,986.00	\$ (244,187.00)	\$ 335,799.00	\$ 313,960.16	\$ 21,838.84
Other Salaries for Instruction	25,220.00	(15,000.00)	10,220.00	5,017.44	5,202.56
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resource Room/Center	605,206.00	(259,187.00)	346,019.00	318,977.60	27,041.40
Total Special Education	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	681,214.00	(73,523.11)	607,690.89	579,649.49	28,041.40
Bilingual Education:					
Salaries of Teachers	620,508.00	(63,483.06)	557,024.94	540,637.54	16,387.40
Other Salaries for Instruction	29,649.00	2,876.81	32,525.81	32,525.81	
Other Purchased Services					
General Supplies	2,000.00	400.00	2,400.00		2,400.00
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Bilingual Education	652,157.00	(60,206.25)	591,950.75	573,163.35	18,787.40
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:					
Purchased Services	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Before/After School Programs - Instruction:					
Salaries		\$ 2,000.00	\$ 2,000.00		\$ 2,000.00
Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Before/After School Programs - Instruction</b>	<u>-</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>-</u>	<u>2,000.00</u>
Before/After School Programs - Support Services:					
Salaries		2,000.00	2,000.00		2,000.00
Supplies and Materials					
<b>Total Before/After School Programs - Support Services</b>	<u>-</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>-</u>	<u>2,000.00</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Instruction</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Support Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 11,988.00	\$ (7,000.00)	\$ 4,988.00		\$ 4,988.00
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	19,081.00	15,570.75	34,651.75	\$ 34,651.75	
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	<hr/> 31,069.00	<hr/> 8,570.75	<hr/> 39,639.75	<hr/> 34,651.75	<hr/> 4,988.00
Undistributed Expenditures - Health Services:					
Salaries	58,603.00	3,374.17	61,977.17	61,977.17	
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	<hr/> 58,603.00	<hr/> 3,374.17	<hr/> 61,977.17	<hr/> 61,977.17	<hr/> -
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	62,803.00	4,267.32	67,070.32	67,070.32	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services		2,000.00	2,000.00	1,185.00	815.00
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Guidance	<hr/> 62,803.00	<hr/> 6,267.32	<hr/> 69,070.32	<hr/> 68,255.32	<hr/> 815.00

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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	\$ 83,303.00	\$ (72,000.00)	\$ 11,303.00	\$ 8,575.30	\$ 2,727.70
Salaries of Technology Coordinators				(191.39)	191.39
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000.00		2,000.00	564.65	1,435.35
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	85,303.00	(72,000.00)	13,303.00	8,948.56	4,354.44
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries	6,000.00	(1,760.47)	4,239.53		4,239.53
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	6,000.00	(760.47)	5,239.53	-	5,239.53

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Cramer**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 104,740.00		\$ 104,740.00	\$ 99,029.92	\$ 5,710.08
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	87,797.00	\$ (23,340.12)	64,456.88	64,456.88	
Other Salaries					
Purchased Professional and Technical Services	10,000.00	(10,000.00)			
Other Purchased Services	3,000.00		3,000.00	1,000.00	2,000.00
Supplies and Materials	6,000.00		6,000.00	2,420.92	3,579.08
Other Objects	1,999.00		1,999.00		1,999.00
<b>Total Undistributed Expenditures - Support Services-School Admin.</b>	<u>213,536.00</u>	<u>(33,340.12)</u>	<u>180,195.88</u>	<u>166,907.72</u>	<u>13,288.16</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	135,494.00	(125,000.00)	10,494.00	1,541.39	8,952.61
General Supplies					
<b>Total Undistributed Expenditures - Custodial Services</b>	<u>135,494.00</u>	<u>(125,000.00)</u>	<u>10,494.00</u>	<u>1,541.39</u>	<u>8,952.61</u>
Undistributed Expenditures - Security					
Salaries	121,254.00	(60,000.00)	61,254.00	51,390.64	9,863.36
General Supplies	2,000.00	(2,000.00)			
<b>Total Undistributed Expenditures - Security</b>	<u>123,254.00</u>	<u>(62,000.00)</u>	<u>61,254.00</u>	<u>51,390.64</u>	<u>9,863.36</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	20,000.00	5,000.00	25,000.00	20,727.75	4,272.25
<b>Total Undistributed Expenditures - Student Transportation</b>	<u>20,000.00</u>	<u>5,000.00</u>	<u>25,000.00</u>	<u>20,727.75</u>	<u>4,272.25</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 14,055.00	\$ 28,787.80	\$ 42,842.80	\$ 42,842.80	
Other Retirement Contributions - PERS	60,732.00		60,732.00	60,732.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	74,787.00	28,787.80	103,574.80	103,574.80	-
Total Undistributed Expenditures	810,849.00	(241,100.55)	569,748.45	517,975.10	\$ 51,773.35
<b>Total General Current Expense</b>	3,783,439.00	9,500.00	3,792,939.00	3,677,653.39	115,285.61
<b>Capital Outlay:</b>					
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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>Capital Outlay (Cont'd):</b>					
Undistributed Expenditures:					
Instruction	\$ 10,000.00	\$ (5,500.00)	\$ 4,500.00		\$ 4,500.00
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration	10,000.00	(4,000.00)	6,000.00		6,000.00
Operation & Maintenance of Plant Services					
Security					
Total Equipment	20,000.00	(9,500.00)	10,500.00	-	10,500.00
<b>Total Capital Outlay</b>	<u>20,000.00</u>	<u>(9,500.00)</u>	<u>10,500.00</u>	<u>-</u>	<u>10,500.00</u>
<b>District-Wide School Based Expenditures</b>	<u>3,803,439.00</u>	<u>-</u>	<u>3,803,439.00</u>	<u>\$ 3,677,653.39</u>	<u>125,785.61</u>
Other Financing Sources :					
Operating Transfer In	<u>3,803,439.00</u>	<u>-</u>	<u>3,803,439.00</u>	<u>3,677,653.39</u>	<u>(125,785.61)</u>
Total Other Financing Sources:	<u>3,803,439.00</u>	<u>-</u>	<u>3,803,439.00</u>	<u>3,677,653.39</u>	<u>(125,785.61)</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, 2016

<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>
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 139,106.00	\$ 94,376.82	\$ 233,482.82	\$ 183,927.35	\$ 49,555.47
Grades 1-5	1,112,266.00	(109,781.87)	1,002,484.13	941,890.34	60,593.79
Grades 6-8	432,843.00	72,083.38	504,926.38	504,926.38	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	47,923.00	66,383.31	114,306.31	114,306.31	
Purchased Professional - Educational Services					
Purchased Technical Services	3,600.00		3,600.00		3,600.00
Other Purchased Services					
General Supplies	142,032.00	(19,685.43)	122,346.57	115,526.93	6,819.64
Textbooks	9,000.00		9,000.00		9,000.00
Other Objects	18,000.00	2,000.00	20,000.00	16,153.00	3,847.00
<b>Total Regular Programs</b>	<u>1,904,770.00</u>	<u>105,376.21</u>	<u>2,010,146.21</u>	<u>1,876,730.31</u>	<u>133,415.90</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					
<b>Total Cognitive - Mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Cognitive - Moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 57,555.00	\$ 206,528.82	\$ 264,083.82	\$ 264,083.82	
Other Salaries for Instruction		91,048.45	91,048.45	91,048.45	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	13,320.00	(13,320.00)			
Textbooks					
Other Objects					
<b>Total Learning and/or Language Disabilities</b>	<u>70,875.00</u>	<u>284,257.27</u>	<u>355,132.27</u>	<u>355,132.27</u>	<u>-</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services	270.00		270.00		\$ 270.00
General Supplies	2,700.00	(2,700.00)			
Textbooks					
Other Objects					
<b>Total Autism</b>	<u>2,970.00</u>	<u>(2,700.00)</u>	<u>270.00</u>	<u>-</u>	<u>270.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers		\$ 8,098.05	\$ 8,098.05	\$ 8,098.05	
Other Salaries for Instruction		30,380.83	30,380.83	30,380.83	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 4,500.00	(4,500.00)			
Textbooks					
Other Objects					
Total Behavioral Disabilities	4,500.00	33,978.88	38,478.88	38,478.88	-
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 837,758.00	\$ (275,610.96)	\$ 562,147.04	\$ 545,641.24	\$ 16,505.80
Other Salaries for Instruction	50,439.00	(25,000.00)	25,439.00		25,439.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	900.00	(900.00)			
Textbooks					
Other Objects					
<u>Total Resource Room/Center</u>	<u>889,097.00</u>	<u>(301,510.96)</u>	<u>587,586.04</u>	<u>545,641.24</u>	<u>41,944.80</u>
<u>Total Special Education</u>	<u>967,442.00</u>	<u>14,025.19</u>	<u>981,467.19</u>	<u>939,252.39</u>	<u>42,214.80</u>
Bilingual Education:					
Salaries of Teachers	69,638.00	36,119.51	105,757.51	105,757.51	
Other Salaries for Instruction					
Other Purchased Services	1,170.00		1,170.00	600.00	570.00
General Supplies	4,680.00	(4,680.00)			
Textbooks					
Other Objects					
<u>Total Bilingual Education</u>	<u>75,488.00</u>	<u>31,439.51</u>	<u>106,927.51</u>	<u>106,357.51</u>	<u>570.00</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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials	\$ 3,150.00	\$ (3,150.00)			
Other Objects					
<b>Total Before/After School Programs - Instruction</b>	<u>3,150.00</u>	<u>(3,150.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
<b>Total Before/After School Programs - Support Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Instruction</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Support Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 11,988.00	\$ (11,988.00)			
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	16,290.00		\$ 16,290.00	\$ 16,134.34	\$ 155.66
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	28,278.00	(11,988.00)	16,290.00	16,134.34	155.66
Undistributed Expenditures - Health Services:					
Salaries	61,003.00	6,501.50	67,504.50	67,504.50	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	61,003.00	6,501.50	67,504.50	67,504.50	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	83,303.00	(32,123.65)	51,179.35	34,301.20	16,878.15
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services	1,800.00		1,800.00	745.00	1,055.00
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,350.00	(1,350.00)			
Other Objects					
Total Undistributed Expenditures - Guidance	86,453.00	(33,473.65)	52,979.35	35,046.20	17,933.15

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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	\$ 1,260.00		\$ 1,260.00		\$ 1,260.00
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	1,260.00	-	1,260.00	-	1,260.00
Undistributed Expenditures - Educational Media/Library:					
Salaries	50,439.00	\$ (312.00)	50,127.00		50,127.00
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	1,800.00	710.00	2,510.00	\$ 1,770.00	740.00
Supplies and Materials	35,370.00	(4,183.00)	31,187.00	28,486.46	2,700.54
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	87,609.00	(3,785.00)	83,824.00	30,256.46	53,567.54
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,150.00		3,150.00		3,150.00
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	3,150.00	-	3,150.00	-	3,150.00

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 134,132.00		\$ 134,132.00	\$ 121,954.12	\$ 12,177.88
Salaries of Other Professional Staff	105,919.00		105,919.00		105,919.00
Salaries of Secretarial and Clerical Assistants	89,392.00	\$ 4,596.34	93,988.34	93,688.34	300.00
Other Salaries					
Purchased Professional and Technical Services	1,080.00		1,080.00		1,080.00
Other Purchased Services					
Supplies and Materials	13,590.00	(12,855.00)	735.00	214.50	520.50
Other Objects	1,350.00	(710.00)	640.00		640.00
	<u>345,463.00</u>	<u>(8,968.66)</u>	<u>336,494.34</u>	<u>215,856.96</u>	<u>120,637.38</u>
Total Undistributed Expenditures - Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	172,098.00	(125,000.00)	47,098.00	838.06	46,259.94
General Supplies					
	<u>172,098.00</u>	<u>(125,000.00)</u>	<u>47,098.00</u>	<u>838.06</u>	<u>46,259.94</u>
Total Undistributed Expenditures - Custodial Services					
Undistributed Expenditures - Security					
Salaries	121,254.00		121,254.00	111,367.94	9,886.06
General Supplies	3,600.00	(3,600.00)			
	<u>124,854.00</u>	<u>(3,600.00)</u>	<u>121,254.00</u>	<u>111,367.94</u>	<u>9,886.06</u>
Total Undistributed Expenditures - Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	7,020.00	10,000.00	17,020.00	10,679.50	6,340.50
	<u>7,020.00</u>	<u>10,000.00</u>	<u>17,020.00</u>	<u>10,679.50</u>	<u>6,340.50</u>
Total Undistributed Expenditures - Student Transportation					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 16,120.00	\$ 22,623.37	\$ 38,743.37	\$ 38,743.37	
Other Retirement Contributions - PERS	63,589.00		63,589.00	63,589.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	79,709.00	22,623.37	102,332.37	102,332.37	-
Total Undistributed Expenditures	996,897.00	(147,690.44)	849,206.56	590,016.33	\$ 259,190.23
<b>Total General Current Expense</b>	3,947,747.00	0.47	3,947,747.47	3,512,356.54	435,390.93
<b>Capital Outlay:</b>					
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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

<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>
<b>Capital Outlay (Cont'd):</b>					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration	\$ 7,000.00		\$ 7,000.00		\$ 7,000.00
Operation & Maintenance of Plant Services					
Security					
Total Equipment	7,000.00	-	7,000.00	-	7,000.00
<b>Total Capital Outlay</b>	<u>7,000.00</u>	<u>-</u>	<u>7,000.00</u>	<u>-</u>	<u>7,000.00</u>
<b>District-Wide School Based Expenditures</b>	<u>3,954,747.00</u>	<u>\$ 0.47</u>	<u>3,954,747.47</u>	<u>\$ 3,512,356.54</u>	<u>442,390.93</u>
Other Financing Sources :					
Operating Transfer In	<u>3,954,747.00</u>	<u>0.47</u>	<u>3,954,747.47</u>	<u>3,512,356.54</u>	<u>(442,390.93)</u>
Total Other Financing Sources:	<u>3,954,747.00</u>	<u>0.47</u>	<u>3,954,747.47</u>	<u>3,512,356.54</u>	<u>(442,390.93)</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, 2016

**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)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 2,846,876.00	\$ 94,295.91	\$ 2,941,171.91	\$ 2,941,171.91	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction		1,397.80	1,397.80	1,397.80	
Purchased Professional - Educational Services	6,000.00		6,000.00	5,421.76	\$ 578.24
Purchased Technical Services	63,250.00	(41,810.00)	21,440.00	30,240.00	(8,800.00)
Other Purchased Services	4,000.00		4,000.00	4,000.00	
General Supplies	185,752.00	40,796.92	226,548.92	225,113.06	1,435.86
Textbooks	27,990.00	40.00	28,030.00	28,027.12	2.88
Other Objects	20,370.00		20,370.00	18,085.32	2,284.68
	<u>3,154,238.00</u>	<u>94,720.63</u>	<u>3,248,958.63</u>	<u>3,253,456.97</u>	<u>(4,498.34)</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction		11,649.23	11,649.23	11,649.23	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>11,649.23</u>	<u>11,649.23</u>	<u>11,649.23</u>	<u>-</u>
Total Cognitive - Mild					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Cognitive - Moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 79,003.00	\$ 576,794.73	\$ 655,797.73	\$ 655,797.73	
Other Salaries for Instruction		158,514.06	158,514.06	158,514.06	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	21,623.00	(11,382.00)	10,241.00	7,650.29	\$ 2,590.71
Textbooks	8,750.00	(4,000.00)	4,750.00	4,589.60	160.40
Other Objects					
<b>Total Learning and/or Language Disabilities</b>	<u>109,376.00</u>	<u>719,926.79</u>	<u>829,302.79</u>	<u>826,551.68</u>	<u>2,751.11</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Autism</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers		\$ 193,237.30	\$ 193,237.30	\$ 193,237.30	
Other Salaries for Instruction		81,515.71	81,515.71	81,515.71	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 9,250.00	(3,000.00)	6,250.00		\$ 6,250.00
Textbooks					
Other Objects					
<b>Total Behavioral Disabilities</b>	<u>9,250.00</u>	<u>271,753.01</u>	<u>281,003.01</u>	<u>274,753.01</u>	<u>6,250.00</u>
Multiple Disabilities:					
Salaries of Teachers		57,377.55	57,377.55	57,377.55	
Other Salaries for Instruction		14,178.16	14,178.16	14,178.16	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Multiple Disabilities</b>	<u>-</u>	<u>71,555.71</u>	<u>71,555.71</u>	<u>71,555.71</u>	<u>-</u>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 1,788,074.00	\$ (1,000,000.00)	\$ 788,074.00	\$ 308,517.66	\$ 479,556.34
Other Salaries for Instruction	335,839.00	(300,000.00)	35,839.00		35,839.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>2,123,913.00</u>	<u>(1,300,000.00)</u>	<u>823,913.00</u>	<u>308,517.66</u>	<u>515,395.34</u>
Total Resource Room/Center					
	<u>2,242,539.00</u>	<u>(225,115.26)</u>	<u>2,017,423.74</u>	<u>1,493,027.29</u>	<u>524,396.45</u>
Total Special Education					
Bilingual Education:					
Salaries of Teachers	602,493.00	(164,462.62)	438,030.38	438,030.38	
Other Salaries for Instruction		840.00	840.00	840.00	
Other Purchased Services					
General Supplies	23,925.00	(23,925.00)			
Textbooks	11,442.00	(7,875.00)	3,567.00	1,350.00	2,217.00
Other Objects	1,000.00		1,000.00		1,000.00
	<u>638,860.00</u>	<u>(195,422.62)</u>	<u>443,437.38</u>	<u>440,220.38</u>	<u>3,217.00</u>
Total Bilingual Education					
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services	2,500.00	1,004.50	3,504.50	3,504.50	
Supplies and Materials	30,444.00	(16,508.80)	13,935.20	10,292.21	3,642.99
	<u>32,944.00</u>	<u>(15,504.30)</u>	<u>17,439.70</u>	<u>13,796.71</u>	<u>3,642.99</u>
Total School Sponsored Co-curricular Activities - Instruction					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
School Sponsored Athletics - Instruction:					
Salaries	\$ 162,357.00	\$ 64,962.86	\$ 227,319.86	\$ 227,319.86	
Purchased Services	62,500.00	(12,252.86)	50,247.14	44,293.22	\$ 5,953.92
Supplies and Materials	34,500.00	3,859.95	38,359.95	38,342.93	17.02
Other Objects	10,500.00		10,500.00	10,407.50	92.50
	<u>269,857.00</u>	<u>56,569.95</u>	<u>326,426.95</u>	<u>320,363.51</u>	<u>6,063.44</u>
Total School Sponsored Athletics - Instruction					
Before/After School Programs - Instruction:					
Salaries		29,828.56	29,828.56	13,744.56	16,084.00
Purchased Services		12,420.00	12,420.00		12,420.00
Supplies and Materials					
Other Objects					
	<u>-</u>	<u>42,248.56</u>	<u>42,248.56</u>	<u>13,744.56</u>	<u>28,504.00</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		402,200.45	402,200.45	400,193.34	2,007.11
	<u>-</u>	<u>402,200.45</u>	<u>402,200.45</u>	<u>400,193.34</u>	<u>2,007.11</u>
Total Instructional/Alternative Education Program - Instruction					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 148,310.00	\$ 148,310.00	\$ 74,155.00	\$ 74,155.00
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 218,365.00	(132,707.62)	85,657.38	61,203.00	24,454.38
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	20,436.00	12,364.66	32,800.66	32,800.66	
Purchased Professional and Technical Services					
Other Purchased Services	6,000.00	(6,000.00)			
Supplies and Materials	16,000.00	(12,240.69)	3,759.31	3,759.31	
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>260,801.00</b>	<b>9,726.35</b>	<b>270,527.35</b>	<b>171,917.97</b>	<b>98,609.38</b>
Undistributed Expenditures - Health Services:					
Salaries	168,911.00	20,023.49	188,934.49	188,934.49	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Health Services</b>	<b>168,911.00</b>	<b>20,023.49</b>	<b>188,934.49</b>	<b>188,934.49</b>	<b>-</b>
Undistributed Expenditures - Students - Extra Service:					
Salaries					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Students - Extra Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 381,104.00	\$ 58,552.62	\$ 439,656.62	\$ 356,224.18	\$ 83,432.44
Salaries of Secretarial and Clerical Assistants		58,552.62	58,552.62	58,552.62	
Purchased Professional Educational Services		8,181.00	8,181.00	8,180.25	0.75
Other Purchased Professional and Technical Services		878.05	878.05	236.17	641.88
Other Purchased Services					
Supplies and Materials	28,310.00	(28,310.00)			
Other Objects					
	<u>409,414.00</u>	<u>97,854.29</u>	<u>507,268.29</u>	<u>423,193.22</u>	<u>84,075.07</u>
Total Undistributed Expenditures - Guidance					
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	600.00	(600.00)			
Other Objects					
	<u>600.00</u>	<u>(600.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures - Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	55,387.00		55,387.00		55,387.00
Salaries of Technology Coordinators	29,333.00		29,333.00		29,333.00
Purchased Professional and Technical Services					
Other Purchased Services		500.00	500.00		500.00
Supplies and Materials	14,669.00	(14,669.00)			
Other Objects					
	<u>99,389.00</u>	<u>(14,169.00)</u>	<u>85,220.00</u>	<u>-</u>	<u>85,220.00</u>
Total Undistributed Expenditures - Educational Media/Library					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	\$ 28,750.00	\$ (27,950.00)	\$ 800.00	\$ 800.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>28,750.00</u>	<u>(27,950.00)</u>	<u>800.00</u>	<u>800.00</u>	<u>-</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	229,526.00	36,229.57	265,755.57	265,755.57	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	231,237.00	(65,000.00)	166,237.00	89,253.15	\$ 76,983.85
Other Salaries					
Purchased Professional and Technical Services	22,556.00	(15,660.00)	6,896.00	6,896.00	
Other Purchased Services	10,500.00	(8,861.00)	1,639.00	1,629.08	9.92
Supplies and Materials		6,674.18	6,674.18	950.19	5,723.99
Other Objects	500.00	(40.00)	460.00	106.00	354.00
Total Undistributed Expenditures - Support Services-School Admin.	<u>494,319.00</u>	<u>(46,657.25)</u>	<u>447,661.75</u>	<u>364,589.99</u>	<u>83,071.76</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	350,541.00	(292,154.98)	58,386.02		58,386.02
General Supplies					
Total Undistributed Expenditures - Custodial Services	<u>350,541.00</u>	<u>(292,154.98)</u>	<u>58,386.02</u>	<u>-</u>	<u>58,386.02</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Security					
Salaries	\$ 364,790.00		\$ 364,790.00	\$ 357,147.21	\$ 7,642.79
General Supplies	9,525.00	\$ (9,525.00)			
Total Undistributed Expenditures - Security	<u>374,315.00</u>	<u>(9,525.00)</u>	<u>364,790.00</u>	<u>357,147.21</u>	<u>7,642.79</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	35,297.00	88,000.00	123,297.00	123,059.25	237.75
Total Undistributed Expenditures - Student Transportation	<u>35,297.00</u>	<u>88,000.00</u>	<u>123,297.00</u>	<u>123,059.25</u>	<u>237.75</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	38,164.00	15,754.69	53,918.69	53,918.69	
Other Retirement Contributions - PERS	112,241.00		112,241.00	112,241.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>150,405.00</u>	<u>15,754.69</u>	<u>166,159.69</u>	<u>166,159.69</u>	-
Total Undistributed Expenditures	<u>2,372,742.00</u>	<u>(159,697.41)</u>	<u>2,213,044.59</u>	<u>1,795,801.82</u>	<u>417,242.77</u>
<b>Total General Current Expense</b>	<u>8,711,180.00</u>	<u>-</u>	<u>8,711,180.00</u>	<u>7,730,604.58</u>	<u>980,575.42</u>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>Capital Outlay (Cont'd):</b>					
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					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<u>\$ 8,711,180.00</u>	<u>-</u>	<u>\$ 8,711,180.00</u>	<u>\$ 7,730,604.58</u>	<u>\$ 980,575.42</u>
Other Financing Sources :					
Operating Transfer In	<u>8,711,180.00</u>	<u>-</u>	<u>8,711,180.00</u>	<u>7,730,604.58</u>	<u>(980,575.42)</u>
Total Other Financing Sources:	<u>8,711,180.00</u>	<u>-</u>	<u>8,711,180.00</u>	<u>7,730,604.58</u>	<u>(980,575.42)</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, 2016

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 214,824.00	\$ (80,093.45)	\$ 134,730.55	\$ 134,730.55	
Grades 1-5	692,311.00	614,538.98	1,306,849.98	1,306,849.98	
Grades 6-8	642,476.00	(178,403.02)	464,072.98	457,221.00	\$ 6,851.98
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	82,609.00	34,511.80	117,120.80	117,120.80	
Purchased Professional - Educational Services		800.00	800.00	750.00	50.00
Purchased Technical Services	5,000.00		5,000.00		5,000.00
Other Purchased Services					
General Supplies	146,680.00	(68,646.00)	78,034.00	75,448.16	2,585.84
Textbooks	10,000.00		10,000.00	5,493.84	4,506.16
Other Objects	11,000.00	2,000.00	13,000.00	9,948.33	3,051.67
Total Regular Programs	<u>1,804,900.00</u>	<u>324,708.31</u>	<u>2,129,608.31</u>	<u>2,107,562.66</u>	<u>22,045.65</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers		16,731.30	16,731.30	16,731.30	
Other Salaries for Instruction		25,896.60	25,896.60	25,896.60	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>-</u>	<u>42,627.90</u>	<u>42,627.90</u>	<u>42,627.90</u>	<u>-</u>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Dudley**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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	\$ 75,008.00	\$ (17,562.85)	\$ 57,445.15	\$ 57,445.15	
Other Salaries for Instruction		26,502.40	26,502.40	26,502.40	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Learning and/or Language Disabilities	75,008.00	8,939.55	83,947.55	83,947.55	-
Autism:					
Salaries of Teachers		279,419.26	279,419.26	279,419.26	
Other Salaries for Instruction		45,773.00	45,773.00	45,773.00	
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Autism	-	325,192.26	325,192.26	325,192.26	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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		\$ 13,526.39	\$ 13,526.39	\$ 13,526.39	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	13,526.39	13,526.39	13,526.39	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 837,758.00	\$ (381,546.40)	\$ 456,211.60	\$ 435,671.20	\$ 20,540.40
Other Salaries for Instruction	100,878.00	(80,593.49)	20,284.51		20,284.51
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resource Room/Center	938,636.00	(462,139.89)	476,496.11	435,671.20	40,824.91
Total Special Education	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,013,644.00	(71,853.79)	941,790.21	900,965.30	40,824.91
Bilingual Education:					
Salaries of Teachers	898,024.00	(127,000.00)	771,024.00	769,559.12	1,464.88
Other Salaries for Instruction	50,632.00	(11,546.82)	39,085.18	38,187.58	897.60
Other Purchased Services					
General Supplies	75,000.00	(75,000.00)			
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Bilingual Education	1,023,656.00	(213,546.82)	810,109.18	807,746.70	2,362.48
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:					
Purchased Services					
Supplies and Materials					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total School Sponsored Athletics - Instruction	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Dudley**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 18,385.00	\$ 18,385.00	\$ 14,385.00	\$ 4,000.00
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 12,351.00	(12,351.00)			
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	16,621.00	9,484.26	26,105.26	26,085.26	20.00
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000.00	(1,000.00)			
Other Objects					
	<u>29,972.00</u>	<u>14,518.26</u>	<u>44,490.26</u>	<u>40,470.26</u>	<u>4,020.00</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	52,887.00	(42,148.14)	10,738.86	8,008.05	2,730.81
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<u>52,887.00</u>	<u>(42,148.14)</u>	<u>10,738.86</u>	<u>8,008.05</u>	<u>2,730.81</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Students - Extra Service:					
Salaries					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures - Students - Extra Service					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Dudley**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 74,603.00	\$ 35,854.70	\$ 110,457.70	\$ 110,457.70	
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	700.00	(700.00)			
Other Objects					
	<u>75,803.00</u>	<u>35,154.70</u>	<u>110,957.70</u>	<u>110,457.70</u>	<u>500.00</u>
Total Undistributed Expenditures - Guidance					
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					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures - Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	82,303.00	(76,000.00)	6,303.00		6,303.00
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	8,000.00	(8,000.00)			
Other Objects					
	<u>90,303.00</u>	<u>(84,000.00)</u>	<u>6,303.00</u>	<u>-</u>	<u>6,303.00</u>
Total Undistributed Expenditures - Educational Media/Library					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Dudley**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 117,676.00	\$ 126,062.60	\$ 243,738.60	\$ 243,738.60	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	89,392.00	20,472.66	109,864.66	109,864.66	
Other Salaries					
Purchased Professional and Technical Services	2,000.00	(2,000.00)			
Other Purchased Services					
Supplies and Materials	14,000.00	(10,832.92)	3,167.08	3,167.08	
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	223,068.00	133,702.34	356,770.34	356,770.34	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	156,390.00	(155,497.49)	892.51	892.51	
General Supplies					
Total Undistributed Expenditures - Custodial Services	156,390.00	(155,497.49)	892.51	892.51	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Dudley**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Security					
Salaries	\$ 150,317.00	\$ (57,130.37)	\$ 93,186.63	\$ 93,186.63	
General Supplies	1,000.00	(1,000.00)			
	<u>151,317.00</u>	<u>(58,130.37)</u>	<u>93,186.63</u>	<u>93,186.63</u>	<u>-</u>
Total Undistributed Expenditures - Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	10,000.00	(10,000.00)			
	<u>10,000.00</u>	<u>(10,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures - Student Transportation					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	17,490.00	31,183.38	48,673.38	48,673.38	
Other Retirement Contributions - PERS	45,811.00		45,811.00	45,811.00	
Health Benefits					
	<u>63,301.00</u>	<u>31,183.38</u>	<u>94,484.38</u>	<u>94,484.38</u>	<u>-</u>
Total Undistributed Expenditures - Unallocated Employee Benefits					
Total Undistributed Expenditures	<u>853,041.00</u>	<u>(135,217.32)</u>	<u>717,823.68</u>	<u>704,269.87</u>	<u>\$ 13,553.81</u>
<b>Total General Current Expense</b>	<u>4,695,241.00</u>	<u>(95,909.62)</u>	<u>4,599,331.38</u>	<u>4,520,544.53</u>	<u>78,786.85</u>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Dudley**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>Capital Outlay (Cont'd):</b>					
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					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff	\$ 20,000.00	\$ (15,000.00)	\$ 5,000.00		\$ 5,000.00
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	<u>20,000.00</u>	<u>(15,000.00)</u>	<u>5,000.00</u>	<u>-</u>	<u>5,000.00</u>
<b>Total Capital Outlay</b>	<u>20,000.00</u>	<u>(15,000.00)</u>	<u>5,000.00</u>	<u>-</u>	<u>5,000.00</u>
<b>District-Wide School Based Expenditures</b>	<u>4,715,241.00</u>	<u>(110,909.62)</u>	<u>4,604,331.38</u>	<u>\$ 4,520,544.53</u>	<u>83,786.85</u>
Other Financing Sources :					
Operating Transfer In	<u>4,715,241.00</u>	<u>(110,909.62)</u>	<u>4,604,331.38</u>	<u>4,520,544.53</u>	<u>(83,786.85)</u>
Total Other Financing Sources:	<u>4,715,241.00</u>	<u>(110,909.62)</u>	<u>4,604,331.38</u>	<u>4,520,544.53</u>	<u>(83,786.85)</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, 2016

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 294,827.00	\$ (16,185.51)	\$ 278,641.49	\$ 278,641.49	
Grades 1-5					
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	90,163.00	28,485.90	118,648.90	118,648.90	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	4,000.00	(4,000.00)			
General Supplies	67,243.00	23,957.14	91,200.14	91,199.69	\$ 0.45
Textbooks	5,000.00		5,000.00	4,392.40	607.60
Other Objects	8,772.00	(1,875.90)	6,896.10	5,493.30	1,402.80
<b>Total Regular Programs</b>	<b>470,005.00</b>	<b>30,381.63</b>	<b>500,386.63</b>	<b>498,375.78</b>	<b>2,010.85</b>
Special Education:					
Preschool Disabilities -- Full Time					
Salaries of Teachers		633,873.41	633,873.41	633,873.41	
Other Salaries for Instruction		275,178.55	275,178.55	275,178.55	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	6,500.00	1,206.71	7,706.71	7,267.26	439.45
Textbooks					
Other Objects					
<b>Total Preschool Disabilities -- Full Time</b>	<b>6,500.00</b>	<b>910,258.67</b>	<b>916,758.67</b>	<b>916,319.22</b>	<b>439.45</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Cognitive - Moderate:					
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 Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 75,008.00	\$ (75,008.00)			
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 Learning and/or Language Disabilities	75,008.00	(75,008.00)	-	-	-
Autism:					
Salaries of Teachers		166,196.51	\$ 166,196.51	\$ 166,196.51	
Other Salaries for Instruction		97,762.44	97,762.44	97,762.44	
Other Purchased Services					
General Supplies	2,950.00	(2,950.00)			
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Autism	2,950.00	261,008.95	263,958.95	263,958.95	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Behavioral Disabilities</b>	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Multiple Disabilities</b>	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 644,429.00	\$ (556,302.30)	\$ 88,126.70	\$ 88,126.70	
Other Salaries for Instruction	226,976.00	(226,976.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	871,405.00	(783,278.30)	88,126.70	88,126.70	-
Total Special Education	955,863.00	312,981.32	1,268,844.32	1,268,404.87	\$ 439.45
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					
Other Purchased Services					
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 18,163.00	\$ (18,163.00)			
Salaries of Drop-Out Prevention Officer/Coordinators	29,552.00	1,236.10	\$ 30,788.10	\$ 30,788.10	
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	47,715.00	(16,926.90)	30,788.10	30,788.10	-
Undistributed Expenditures - Health Services:					
Salaries		19,350.90	19,350.90	19,350.90	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	-	19,350.90	19,350.90	19,350.90	-
Undistributed Expenditures - Students - Extra Service:					
Salaries					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Students - Extra Service	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-
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		\$ 25,066.20	\$ 25,066.20	\$ 8,308.05	\$ 16,758.15
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 800.00	(572.85)	227.15	227.15	
Other Objects					
	_____	_____	_____	_____	_____
Total Undistributed Expenditures - Educational Media/Library	800.00	24,493.35	25,293.35	8,535.20	16,758.15

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	\$ 2,400.00	\$ (2,241.00)	\$ 159.00	\$ 159.00	
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	<u>2,400.00</u>	<u>(1,241.00)</u>	<u>1,159.00</u>	<u>159.00</u>	<u>1,000.00</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	113,516.00	(27,022.05)	86,493.95	34,308.57	52,185.38
Salaries of Other Professional Staff	93,052.00	(93,052.00)			
Salaries of Secretarial and Clerical Assistants	90,257.00	(68,460.76)	21,796.24	2,005.00	19,791.24
Other Salaries					
Purchased Professional and Technical Services		5,700.00	5,700.00	2,396.74	3,303.26
Other Purchased Services	5,700.00	(5,700.00)			
Supplies and Materials	2,500.00	(2,500.00)			
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	<u>305,025.00</u>	<u>(191,034.81)</u>	<u>113,990.19</u>	<u>38,710.31</u>	<u>75,279.88</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	169,154.00	(116,196.51)	52,957.49	9,897.24	43,060.25
General Supplies					
Total Undistributed Expenditures - Custodial Services	<u>169,154.00</u>	<u>(116,196.51)</u>	<u>52,957.49</u>	<u>9,897.24</u>	<u>43,060.25</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Security					
Salaries	\$ 92,190.00	\$ (34,308.24)	\$ 57,881.76	\$ 57,880.76	\$ 1.00
General Supplies	<u>600.00</u>	<u>(600.00)</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Undistributed Expenditures - Security	<u>92,790.00</u>	<u>(34,908.24)</u>	<u>57,881.76</u>	<u>57,880.76</u>	<u>1.00</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	<u>3,165.00</u>	<u>1,900.00</u>	<u>5,065.00</u>	<u>2,150.00</u>	<u>2,915.00</u>
Total Undistributed Expenditures - Student Transportation	<u>3,165.00</u>	<u>1,900.00</u>	<u>5,065.00</u>	<u>2,150.00</u>	<u>2,915.00</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	67,953.00	(28,799.74)	39,153.26	3,071.96	36,081.30
Other Retirement Contributions					
Health Benefits	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>67,953.00</u>	<u>(28,799.74)</u>	<u>39,153.26</u>	<u>3,071.96</u>	<u>36,081.30</u>
Total Undistributed Expenditures	<u>689,002.00</u>	<u>(343,362.95)</u>	<u>345,639.05</u>	<u>170,543.47</u>	<u>175,095.58</u>
<b>Total General Current Expense</b>	<u>2,114,870.00</u>	<u>-</u>	<u>2,114,870.00</u>	<u>1,937,324.12</u>	<u>177,545.88</u>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>Capital Outlay (Cont'd):</b>					
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					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	\$ 2,114,870.00	-	\$ 2,114,870.00	\$ 1,937,324.12	\$ 177,545.88
Other Financing Sources :					
Operating Transfer In	2,114,870.00	-	2,114,870.00	1,937,324.12	(177,545.88)
Total Other Financing Sources:	2,114,870.00	-	2,114,870.00	1,937,324.12	(177,545.88)
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, 2016

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8		\$ 149,961.88	\$ 149,961.88	\$ 148,922.70	\$ 1,039.18
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services	\$ 3,174.00	(3,174.00)			
Purchased Technical Services	6,590.00	(6,590.00)			
Other Purchased Services					
General Supplies	47,388.00	(47,388.00)			
Textbooks	3,351.00	(3,351.00)			
Other Objects	10,755.00	(10,755.00)			
Total Regular Programs	<u>71,258.00</u>	<u>78,703.88</u>	<u>149,961.88</u>	<u>148,922.70</u>	<u>1,039.18</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers		2,085.48	2,085.48	2,085.48	
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>2,085.48</u>	<u>2,085.48</u>	<u>2,085.48</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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		\$ 16,176.14	\$ 16,176.14	\$ 16,176.14	
Other Salaries for Instruction		9,385.55	9,385.55	9,383.55	\$ 2.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 2,291.00	(2,291.00)			
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Learning and/or Language Disabilities	2,291.00	23,270.69	25,561.69	25,559.69	2.00
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Autism	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers		\$ 10,755.45	\$ 10,755.45	\$ 10,755.45	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 1,032.00	(1,032.00)			
Textbooks					
Other Objects					
Total Behavioral Disabilities	1,032.00	9,723.45	10,755.45	10,755.45	-
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers				\$ 43,966.35	\$ (43,966.35)
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Resource Room/Center	-	-	-	43,966.35	(43,966.35)
Total Special Education	\$ 3,323.00	\$ 35,079.62	\$ 38,402.62	82,366.97	(43,964.35)
Bilingual Education:					
Salaries of Teachers				5,175.24	(5,175.24)
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Bilingual Education	-	-	-	5,175.24	(5,175.24)
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials	4,550.00	(4,550.00)			
	-----	-----	-----	-----	-----
Total School Sponsored Co-curricular Activities - Instruction	4,550.00	(4,550.00)	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					-
Supplies and Materials					
	-----	-----	-----	-----	-----
Total School Sponsored Athletics - Instruction	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 14,704.09	\$ 14,704.09	\$ 14,704.09	
Salaries of Drop-Out Prevention Officer/Coordinators		2,877.76	2,877.76	2,877.76	
Salaries of Family Support Teams					
Salaries of Community/School Coordinators		15,493.66	15,493.66	15,493.66	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 875.00	(875.00)			
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	875.00	32,200.51	33,075.51	33,075.51	-
Undistributed Expenditures - Health Services:					
Salaries		12,226.20	12,226.20	12,226.20	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	-	12,226.20	12,226.20	12,226.20	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff		11,106.13	11,106.13	11,106.13	
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	-	11,106.13	11,106.13	11,106.13	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 2,315.00	\$ (2,315.00)			
Other Objects					
	2,315.00	(2,315.00)	-	-	-
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)	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir		\$ 11,277.60	\$ 11,277.60	\$ 11,277.60	
Salaries of Other Professional Staff		15,493.66	15,493.66	15,493.66	
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services	\$ 3,000.00	(3,000.00)			
Other Purchased Services					
Supplies and Materials	12,532.00	(12,532.00)			
Other Objects					
<b>Total Undistributed Expenditures -</b>					
Support Services-School Admin.	<u>15,532.00</u>	<u>11,239.26</u>	<u>26,771.26</u>	<u>26,771.26</u>	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	166,272.00	(166,272.00)			
General Supplies					
<b>Total Undistributed Expenditures -</b>					
Custodial Services	<u>166,272.00</u>	<u>(166,272.00)</u>	-	-	-
Undistributed Expenditures - Security					
Salaries		13,931.40	13,931.40	13,931.40	
General Supplies	4,200.00	(4,200.00)			
<b>Total Undistributed Expenditures -</b>					
Security	<u>4,200.00</u>	<u>9,731.40</u>	<u>13,931.40</u>	<u>13,931.40</u>	-
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	14,625.00	(14,625.00)			
<b>Total Undistributed Expenditures - Student Transportation</b>	<u>14,625.00</u>	<u>(14,625.00)</u>	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions					
Other Retirement Contributions - PERS					
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	-	-	-	-	-
Total Undistributed Expenditures	\$ 204,319.00	\$ (107,208.50)	\$ 97,110.50	\$ 97,110.50	-
<b>Total General Current Expense</b>	<u>283,450.00</u>	<u>2,025.00</u>	<u>285,475.00</u>	<u>333,575.41</u>	<u>\$ (48,100.41)</u>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8	2,025.00	(2,025.00)			
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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>Capital Outlay (Cont'd):</b>					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 2,025.00	\$ (2,025.00)	-	-	-
<b>Total Capital Outlay</b>	<u>2,025.00</u>	<u>(2,025.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>District-Wide School Based Expenditures</b>	<u>285,475.00</u>	<u>-</u>	<u>\$ 285,475.00</u>	<u>\$ 333,575.41</u>	<u>\$ (48,100.41)</u>
Other Financing Sources :					
Operating Transfer In	<u>285,475.00</u>	<u>-</u>	<u>285,475.00</u>	<u>333,575.41</u>	<u>48,100.41</u>
Total Other Financing Sources:	<u>285,475.00</u>	<u>-</u>	<u>285,475.00</u>	<u>333,575.41</u>	<u>48,100.41</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, 2016

**School: Forest Hill**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 106,942.00	\$ (4,144.29)	\$ 102,797.71	\$ 92,261.39	\$ 10,536.32
Grades 1-5	976,598.00	4,431.55	981,029.55	981,029.55	
Grades 6-8	293,205.00	8,722.68	301,927.68	301,927.68	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	48,698.00	124,192.55	172,890.55	172,890.55	
Purchased Professional - Educational Services					
Purchased Technical Services	4,200.00	(4,000.00)	200.00		200.00
Other Purchased Services					
General Supplies	78,780.00	61,607.67	140,387.67	132,366.26	8,021.41
Textbooks	17,000.00	13,541.82	30,541.82	29,214.34	1,327.48
Other Objects	8,000.00	7,170.95	15,170.95	13,946.89	1,224.06
Total Regular Programs	<u>1,533,423.00</u>	<u>211,522.93</u>	<u>1,744,945.93</u>	<u>1,723,636.66</u>	<u>21,309.27</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>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Forest Hill**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Cognitive - Moderate:					
Salaries of Teachers		\$ 212,314.17	\$ 212,314.17	\$ 212,314.17	
Other Salaries for Instruction		51,810.13	51,810.13	51,810.13	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Cognitive - Moderate	-	264,124.30	264,124.30	264,124.30	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 82,103.00	97,887.20	179,990.20	179,990.20	
Other Salaries for Instruction		51,024.70	51,024.70	51,024.70	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Learning and/or Language Disabilities	82,103.00	148,911.90	231,014.90	231,014.90	-
Autism:					
Salaries of Teachers		132,955.80	132,955.80	132,955.80	
Other Salaries for Instruction		72,420.82	72,420.82	72,420.82	
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Autism	-	205,376.62	205,376.62	205,376.62	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers		\$ 19,385.45	\$ 19,385.45	\$ 19,385.45	
Other Salaries for Instruction		23,677.71	23,677.71	23,677.71	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Behavioral Disabilities</b>	-	43,063.16	43,063.16	43,063.16	-
Multiple Disabilities:					
Salaries of Teachers		8,308.05	8,308.05	8,308.05	
Other Salaries for Instruction		11,296.30	11,296.30	11,296.30	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Multiple Disabilities</b>	-	19,604.35	19,604.35	19,604.35	-

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Forest Hill**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 902,201.00	\$ (627,090.98)	\$ 275,110.02	\$ 268,819.57	\$ 6,290.45
Other Salaries for Instruction	100,878.00	(100,878.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>1,003,079.00</u>	<u>(727,968.98)</u>	<u>275,110.02</u>	<u>268,819.57</u>	<u>6,290.45</u>
Total Resource Room/Center					
	<u>1,003,079.00</u>	<u>(727,968.98)</u>	<u>275,110.02</u>	<u>268,819.57</u>	<u>6,290.45</u>
Total Special Education	<u>1,085,182.00</u>	<u>(46,888.65)</u>	<u>1,038,293.35</u>	<u>1,032,002.90</u>	<u>6,290.45</u>
Bilingual Education:					
Salaries of Teachers	34,820.00	2,412.27	37,232.27	37,232.27	
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>34,820.00</u>	<u>2,412.27</u>	<u>37,232.27</u>	<u>37,232.27</u>	<u>-</u>
Total Bilingual Education					
	<u>34,820.00</u>	<u>2,412.27</u>	<u>37,232.27</u>	<u>37,232.27</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries		500.00	500.00	500.00	
General Supplies	31,158.00	(28,505.63)	2,652.37	587.87	2,064.50
	<u>31,158.00</u>	<u>(28,005.63)</u>	<u>3,152.37</u>	<u>1,087.87</u>	<u>2,064.50</u>
Total Schol Sponsored Co-curricular Activities - Instruction					
	<u>31,158.00</u>	<u>(28,005.63)</u>	<u>3,152.37</u>	<u>1,087.87</u>	<u>2,064.50</u>
School Sponsored Athletics - Instruction:					
Salaries	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Before/After School Programs - Instruction:					
Salaries		\$ 11,096.03	\$ 11,096.03	\$ 11,096.03	
Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Before/After School Programs - Instruction</b>	-	11,096.03	11,096.03	11,096.03	-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
<b>Total Before/After School Programs - Support Services</b>	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Instruction</b>	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Support Services</b>	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Forest Hill**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 21,606.30	\$ 21,606.30	\$ 21,606.30	
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 12,351.00	(12,351.00)			
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	23,420.00	15,366.50	38,786.50	38,786.50	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>35,771.00</u>	<u>24,621.80</u>	<u>60,392.80</u>	<u>60,392.80</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	79,703.00	5,722.72	85,425.72	85,425.72	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>79,703.00</u>	<u>5,722.72</u>	<u>85,425.72</u>	<u>85,425.72</u>	<u>-</u>
Undistributed Expenditures - Students - Extra Service:					
Salaries					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Students - Extra Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Forest Hill**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 71,603.00	\$ 8,251.00	\$ 79,854.00	\$ 79,854.00	
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	(500.00)	1,500.00	1,484.67	\$ 15.33
Other Objects					
	<u>73,603.00</u>	<u>7,751.00</u>	<u>81,354.00</u>	<u>81,338.67</u>	<u>15.33</u>
Total Undistributed Expenditures - Guidance					
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					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures -					
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	30,000.00	(6,090.00)	23,910.00	23,651.09	258.91
Other Objects					
	<u>30,000.00</u>	<u>(6,090.00)</u>	<u>23,910.00</u>	<u>23,651.09</u>	<u>258.91</u>
Total Undistributed Expenditures - Educational Media/Library					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Forest Hill**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	\$ 5,000.00	\$ 6,231.90	\$ 11,231.90	\$ 3,632.58	\$ 7,599.32
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	5,000.00	6,231.90	11,231.90	3,632.58	7,599.32
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	217,065.00	12,879.93	229,944.93	229,944.93	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	89,027.00	(23,846.43)	65,180.57	65,180.57	
Other Salaries					
Purchased Professional and Technical Services	2,130.00	(2,000.00)	130.00		130.00
Other Purchased Services					
Supplies and Materials	5,500.00	800.00	6,300.00	5,812.46	487.54
Other Objects	500.00		500.00		500.00
Total Undistributed Expenditures - Support Services-School Admin.	314,222.00	(12,166.50)	302,055.50	300,937.96	1,117.54
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	160,872.00	(160,310.28)	561.72	561.72	
General Supplies					
Total Undistributed Expenditures - Custodial Services	160,872.00	(160,310.28)	561.72	561.72	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Forest Hill**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Security					
Salaries	\$ 92,191.00	\$ (18,205.17)	\$ 73,985.83	\$ 73,985.83	
General Supplies					
<b>Total Undistributed Expenditures - Security</b>	<u>92,191.00</u>	<u>(18,205.17)</u>	<u>73,985.83</u>	<u>73,985.83</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	5,432.00	1,200.00	6,632.00	5,674.25	\$ 957.75
<b>Total Undistributed Expenditures - Student Transportation</b>	<u>5,432.00</u>	<u>1,200.00</u>	<u>6,632.00</u>	<u>5,674.25</u>	<u>957.75</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	24,539.00	1,107.58	25,646.58	25,646.58	
Other Retirement Contributions - PERS	62,146.00		62,146.00	62,146.00	
Health Benefits					
<b>Total Undistributed Expenditures - Unallocated Employee Benefits</b>	<u>86,685.00</u>	<u>1,107.58</u>	<u>87,792.58</u>	<u>87,792.58</u>	<u>-</u>
<b>Total Undistributed Expenditures</b>	<u>883,479.00</u>	<u>(150,136.95)</u>	<u>733,342.05</u>	<u>723,393.20</u>	<u>9,948.85</u>
<b>Total General Current Expense</b>	<u>3,568,062.00</u>	<u>-</u>	<u>3,568,062.00</u>	<u>3,528,448.93</u>	<u>39,613.07</u>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Forest Hill**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>Capital Outlay (Cont'd):</b>					
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					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	\$ 3,568,062.00	-	\$ 3,568,062.00	\$ 3,528,448.93	\$ 39,613.07
Other Financing Sources :					
Operating Transfer In	3,568,062.00	-	3,568,062.00	3,528,448.93	(39,613.07)
Total Other Financing Sources:	3,568,062.00	-	3,568,062.00	3,528,448.93	(39,613.07)
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, 2016

**School: Hatch Middle**

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5	\$ 490,554.00	\$ (63,960.52)	\$ 426,593.48	\$ 426,593.48	
Grades 6-8	432,843.00	5.00	432,848.00	425,940.12	\$ 6,907.88
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction		18,753.33	18,753.33	18,753.33	
Purchased Professional - Educational Services		8,340.00	8,340.00	8,339.76	0.24
Purchased Technical Services					
Other Purchased Services					
General Supplies	81,495.00	(52,502.86)	28,992.14	28,736.40	255.74
Textbooks	5,000.00	4,080.52	9,080.52	7,781.77	1,298.75
Other Objects	15,000.00	(3,971.30)	11,028.70	11,028.70	
<b>Total Regular Programs</b>	<b>1,024,892.00</b>	<b>(89,255.83)</b>	<b>935,636.17</b>	<b>927,173.56</b>	<b>8,462.61</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers		52,874.70	52,874.70	52,874.70	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>52,874.70</b>	<b>52,874.70</b>	<b>52,874.70</b>	<b>-</b>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Hatch Middle**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Cognitive - Moderate:					
Salaries of Teachers		\$ 43,384.00	\$ 43,384.00	\$ 43,384.00	
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 Cognitive - Moderate	-	43,384.00	43,384.00	43,384.00	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 75,008.00	154,785.87	229,793.87	229,793.87	
Other Salaries for Instruction		28,400.85	28,400.85	28,400.85	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Learning and/or Language Disabilities	75,008.00	183,186.72	258,194.72	258,194.72	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Autism	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Hatch Middle**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers		\$ 63,176.00	\$ 63,176.00	\$ 63,176.00	
Other Salaries for Instruction		60,902.49	60,902.49	60,902.49	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Behavioral Disabilities</b>	-	124,078.49	124,078.49	124,078.49	-
Multiple Disabilities:					
Salaries of Teachers		155,656.10	155,656.10	155,656.10	
Other Salaries for Instruction		9,463.11	9,463.11	9,463.11	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Multiple Disabilities</b>	-	165,119.21	165,119.21	165,119.21	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Hatch Middle**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 708,872.00	\$ (410,685.17)	\$ 298,186.83	\$ 140,928.30	\$ 157,258.53
Other Salaries for Instruction	75,659.00		75,659.00		75,659.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>784,531.00</u>	<u>(410,685.17)</u>	<u>373,845.83</u>	<u>140,928.30</u>	<u>232,917.53</u>
Total Resource Room/Center					
	<u>784,531.00</u>	<u>(410,685.17)</u>	<u>373,845.83</u>	<u>140,928.30</u>	<u>232,917.53</u>
Total Special Education	<u>859,539.00</u>	<u>157,957.95</u>	<u>1,017,496.95</u>	<u>784,579.42</u>	<u>232,917.53</u>
Bilingual Education:					
Salaries of Teachers	34,820.00		34,820.00	16,992.83	17,827.17
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>34,820.00</u>	<u>-</u>	<u>34,820.00</u>	<u>16,992.83</u>	<u>17,827.17</u>
Total Bilingual Education					
	<u>34,820.00</u>	<u>-</u>	<u>34,820.00</u>	<u>16,992.83</u>	<u>17,827.17</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Other Objects					
	<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:					
Supplies and Materials					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Hatch Middle**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Before/After School Programs - Instruction</b>	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries		\$ 278.29	\$ 278.29	\$ 77.41	\$ 200.88
Supplies and Materials					
<b>Total Before/After School Programs - Support Services</b>	-	278.29	278.29	77.41	200.88
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Instruction</b>	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Support Services</b>	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Hatch Middle**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 17,832.97	\$ 17,832.97	\$ 17,832.97	
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 11,988.00		11,988.00		\$ 11,988.00
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	30,152.00	(5,070.00)	25,082.00	13,232.95	11,849.05
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	42,140.00	12,762.97	54,902.97	31,065.92	23,837.05
Undistributed Expenditures - Health Services:					
Salaries	80,903.00		80,903.00	53,198.53	27,704.47
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	80,903.00	-	80,903.00	53,198.53	27,704.47
Undistributed Expenditures - Students - Extra Service:					
Salaries					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Students - Extra Service	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Hatch Middle**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 83,903.00	\$ 4,133.91	\$ 88,036.91	\$ 88,036.91	
Salaries of Secretarial and Clerical Assistants		63,079.07	63,079.07	63,079.07	
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>83,903.00</u>	<u>67,212.98</u>	<u>151,115.98</u>	<u>151,115.98</u>	<u>-</u>
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					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures -					
Improvement Instructional Services	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>
Undistributed Expenditures - Educational Media/Library:					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000.00	(3,000.00)			
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Educational Media/Library	<u>3,000.00</u>	<u>(3,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Hatch Middle**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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					
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 109,685.00		\$ 109,685.00	\$ 58,387.66	\$ 51,297.34
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	90,320.00		90,320.00	64,694.50	25,625.50
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	23,000.00	\$ (4,628.56)	18,371.44	15,435.07	2,936.37
Other Objects	180.00		180.00		180.00
<b>Total Undistributed Expenditures - Support Services-School Admin.</b>	<u>223,185.00</u>	<u>(4,628.56)</u>	<u>218,556.44</u>	<u>138,517.23</u>	<u>80,039.21</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	239,368.00	(139,000.00)	100,368.00		100,368.00
General Supplies					
<b>Total Undistributed Expenditures - Custodial Services</b>	<u>239,368.00</u>	<u>(139,000.00)</u>	<u>100,368.00</u>	<u>-</u>	<u>100,368.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Hatch Middle**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Security					
Salaries	\$ 92,190.00	\$ 175.64	\$ 92,365.64	\$ 78,091.31	\$ 14,274.33
General Supplies					
<b>Total Undistributed Expenditures - Security</b>	<u>92,190.00</u>	<u>175.64</u>	<u>92,365.64</u>	<u>78,091.31</u>	<u>14,274.33</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	<u>13,000.00</u>	<u>(4,218.00)</u>	<u>8,782.00</u>	<u>8,782.00</u>	
<b>Total Undistributed Expenditures - Student Transportation</b>	<u>13,000.00</u>	<u>(4,218.00)</u>	<u>8,782.00</u>	<u>8,782.00</u>	-
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	16,571.00	1,714.56	18,285.56	18,285.56	
Other Retirement Contributions - PERS	56,297.00		56,297.00	56,297.00	
Health Benefits					
<b>Total Undistributed Expenditures - Unallocated Employee Benefits</b>	<u>72,868.00</u>	<u>1,714.56</u>	<u>74,582.56</u>	<u>74,582.56</u>	-
<b>Total Undistributed Expenditures</b>	<u>850,557.00</u>	<u>(68,980.41)</u>	<u>781,576.59</u>	<u>535,353.53</u>	<u>246,223.06</u>
<b>Total General Current Expense</b>	<u>2,769,808.00</u>	<u>-</u>	<u>2,769,808.00</u>	<u>2,264,176.75</u>	<u>505,631.25</u>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Hatch Middle**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>Capital Outlay (Cont'd):</b>					
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					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<u>\$ 2,769,808.00</u>	<u>-</u>	<u>\$ 2,769,808.00</u>	<u>\$ 2,264,176.75</u>	<u>\$ 505,631.25</u>
Other Financing Sources :					
Operating Transfer In	<u>2,769,808.00</u>	<u>-</u>	<u>2,769,808.00</u>	<u>2,264,176.75</u>	<u>(505,631.25)</u>
Total Other Financing Sources:	<u>2,769,808.00</u>	<u>-</u>	<u>2,769,808.00</u>	<u>2,264,176.75</u>	<u>(505,631.25)</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, 2016

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 286,432.00	\$ (100,000.00)	\$ 186,432.00	\$ 172,051.05	\$ 14,380.95
Grades 1-5	1,392,236.00	35,400.68	1,427,636.68	1,427,636.68	
Grades 6-8	628,297.00	(53,108.50)	575,188.50	469,291.17	105,897.33
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	110,145.00	47,676.04	157,821.04	157,821.04	
Purchased Professional - Educational Services	6,000.00	(6,000.00)			
Purchased Technical Services	6,000.00	(6,000.00)			
Other Purchased Services	1,000.00	(1,000.00)			
General Supplies	151,784.00	(84,345.23)	67,438.77	66,424.14	1,014.63
Textbooks	5,000.00	(5,000.00)			
Other Objects	6,201.00	17,000.00	23,201.00	7,753.75	15,447.25
	<u>2,593,095.00</u>	<u>(155,377.01)</u>	<u>2,437,717.99</u>	<u>2,300,977.83</u>	<u>136,740.16</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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Cognitive - Moderate:					
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 Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 85,903.00	\$ 150,229.25	\$ 236,132.25	\$ 236,132.25	
Other Salaries for Instruction		62,288.84	62,288.84	62,288.84	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	1,000.00		1,000.00		\$ 1,000.00
General Supplies	1,000.00	(1,000.00)			
Textbooks	1,500.00	(1,500.00)			
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Learning and/or Language Disabilities	89,403.00	210,018.09	299,421.09	298,421.09	1,000.00
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Autism	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers		\$ 168,192.40	\$ 168,192.40	\$ 168,192.40	
Other Salaries for Instruction		24,177.20	24,177.20	24,177.20	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 1,000.00	(1,000.00)			
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Behavioral Disabilities	1,000.00	191,369.60	192,369.60	192,369.60	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Yorkship**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 837,758.00	\$ (300,000.00)	\$ 537,758.00	\$ 409,430.66	\$ 128,327.34
Other Salaries for Instruction	75,659.00		75,659.00	10,926.12	64,732.88
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,500.00	(1,500.00)			
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resource Room/Center	914,917.00	(301,500.00)	613,417.00	420,356.78	193,060.22
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Special Education	1,005,320.00	99,887.69	1,105,207.69	911,147.47	194,060.22
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Bilingual Education:					
Salaries of Teachers	69,639.00	(33,481.41)	36,157.59	12,682.95	23,474.64
Other Salaries for Instruction					
Other Purchased Services					
General Supplies	500.00	(500.00)			
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Bilingual Education	70,139.00	(33,981.41)	36,157.59	12,682.95	23,474.64
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
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/>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Before/After School Programs - Instruction:					
Salaries		\$ 23,024.00	\$ 23,024.00	\$ 13,556.33	\$ 9,467.67
Purchased Services					
Supplies and Materials	\$ 2,000.00	(2,000.00)			
Other Objects					
<b>Total Before/After School Programs - Instruction</b>	<u>2,000.00</u>	<u>21,024.00</u>	<u>23,024.00</u>	<u>13,556.33</u>	<u>9,467.67</u>
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
<b>Total Before/After School Programs - Support Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Instruction</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Support Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 22,107.00		\$ 22,107.00		\$ 22,107.00
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	16,290.00	\$ 3,640.36	19,930.36	\$ 19,930.36	
Purchased Professional and Technical Services	1,000.00	(1,000.00)			
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>39,397.00</b>	<b>2,640.36</b>	<b>42,037.36</b>	<b>19,930.36</b>	<b>22,107.00</b>
Undistributed Expenditures - Health Services:					
Salaries					
Salaries of Social Services Coordinators	80,303.00	2,405.00	82,708.00	82,708.00	
Purchased Professional and Technical Services	1,000.00	(1,000.00)			
Other Purchased Services	1,000.00	(1,000.00)			
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Health Services</b>	<b>82,303.00</b>	<b>405.00</b>	<b>82,708.00</b>	<b>82,708.00</b>	<b>-</b>
Undistributed Expenditures - Students - Extra Service:					
Salaries					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Students - Extra Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 62,803.00		\$ 62,803.00	\$ 58,273.55	\$ 4,529.45
Other Salaries		\$ 34,935.00	34,935.00	34,935.00	
Purchased Professional Educational Services	50,000.00		50,000.00	33,655.04	16,344.96
Other Purchased Professional and Technical Services					
Other Purchased Services	10,500.00	(10,500.00)			
Supplies and Materials	1,000.00	(1,000.00)			
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Guidance	<u>124,303.00</u>	<u>23,435.00</u>	<u>147,738.00</u>	<u>126,863.59</u>	<u>20,874.41</u>
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	1,000.00	(1,000.00)			
Other Purchased Services					
Supplies and Materials	1,500.00	(1,500.00)			
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Improvement Instructional Services	<u>5,000.00</u>	<u>(5,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Educational Media/Library:					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	5,000.00	(5,000.00)			
Other Purchased Services					
Supplies and Materials	3,200.00	(3,200.00)			
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Educational Media/Library	<u>8,200.00</u>	<u>(8,200.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Yorkship**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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	1,500.00	\$ (1,500.00)			
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Instructional Staff Training Services	<u>6,500.00</u>	<u>(1,500.00)</u>	<u>5,000.00</u>	<u>-</u>	<u>5,000.00</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	104,740.00	68,923.32	173,663.32	\$ 173,663.32	
Salaries of Other Professional Staff	100,282.00		100,282.00		100,282.00
Salaries of Secretarial and Clerical Assistants	89,392.00		89,392.00	61,292.99	28,099.01
Other Salaries					
Purchased Professional and Technical Services	1,500.00	(1,500.00)			
Other Purchased Services					
Supplies and Materials	6,200.00	(2,200.00)	4,000.00	1,759.99	2,240.01
Other Objects	1,000.00	(1,000.00)			
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Support Services-School Admin.	<u>303,114.00</u>	<u>64,223.32</u>	<u>367,337.32</u>	<u>236,716.30</u>	<u>130,621.02</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	126,805.00		126,805.00	409.13	126,395.87
General Supplies	500.00	(500.00)			
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Custodial Services	<u>127,305.00</u>	<u>(500.00)</u>	<u>126,805.00</u>	<u>409.13</u>	<u>126,395.87</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Yorkship**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Security					
Salaries	\$ 179,381.00		\$ 179,381.00	\$ 144,941.45	\$ 34,439.55
General Supplies	<u>2,000.00</u>	<u>\$ (2,000.00)</u>			
Total Undistributed Expenditures - Security	<u>181,381.00</u>	<u>(2,000.00)</u>	<u>179,381.00</u>	<u>144,941.45</u>	<u>34,439.55</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	<u>20,050.00</u>	<u>(13,091.00)</u>	<u>6,959.00</u>	<u>6,959.00</u>	
Total Undistributed Expenditures - Student Transportation	<u>20,050.00</u>	<u>(13,091.00)</u>	<u>6,959.00</u>	<u>6,959.00</u>	-
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	18,961.00	23,534.05	42,495.05	42,495.05	
Other Employee Benefits - PERS	76,162.00		76,162.00	76,162.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>95,123.00</u>	<u>23,534.05</u>	<u>118,657.05</u>	<u>118,657.05</u>	-
Total Undistributed Expenditures	<u>992,676.00</u>	<u>83,946.73</u>	<u>1,076,622.73</u>	<u>737,184.88</u>	<u>339,437.85</u>
<b>Total General Current Expense</b>	<u>4,663,230.00</u>	<u>15,500.00</u>	<u>4,678,730.00</u>	<u>3,975,549.46</u>	<u>703,180.54</u>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5	7,000.00	(7,000.00)			
Grades 6-8					
Grades 9-12					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>Capital Outlay (Cont'd):</b>					
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	\$ 3,000.00	\$ (3,000.00)			
Undistributed Expenditures:					
Instruction	5,500.00	(5,500.00)			
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Equipment	15,500.00	(15,500.00)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Outlay</b>	15,500.00	(15,500.00)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>District-Wide School Based Expenditures</b>	4,678,730.00	-	\$ 4,678,730.00	\$ 3,975,549.46	\$ 703,180.54
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Other Financing Sources :					
Operating Transfer In	4,678,730.00	-	4,678,730.00	3,975,549.46	(703,180.54)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources:	4,678,730.00	-	4,678,730.00	3,975,549.46	(703,180.54)
	<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	\$ -	\$ -	\$ -	\$ -	\$ -
	<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, 2016

**School: McGraw**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten		\$ 706.81	\$ 706.81	\$ 248,144.95	\$ (247,438.14)
Grades 1-5					
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction		3,187.20	3,187.20	3,187.20	
Purchased Professional - Educational Services	\$ 1,200.00	(1,200.00)			
Purchased Technical Services	5,000.00	(5,000.00)			
Other Purchased Services					
General Supplies	65,882.00	(65,882.00)			
Textbooks					
Other Objects	6,100.00	(6,100.00)			
	<u>78,182.00</u>	<u>(74,287.99)</u>	<u>3,894.01</u>	<u>251,332.15</u>	<u>(247,438.14)</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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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				\$ 13,745.55	\$ (13,745.55)
Other Salaries for Instruction		\$ 2,934.30	\$ 2,934.30	2,934.30	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 500.00	(500.00)			
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	500.00	2,434.30	2,934.30	16,679.85	(13,745.55)
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: McGraw**

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

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers				\$ 185,396.15	\$ (185,396.15)
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-	-	-	185,396.15	(185,396.15)
Total Resource Room/Center	-	-	-	185,396.15	(185,396.15)
Total Special Education	\$ 500.00	\$ 2,434.30	\$ 2,934.30	202,076.00	(199,141.70)
Bilingual Education:					
Salaries of Teachers				3,929.01	(3,929.01)
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-	-	-	3,929.01	(3,929.01)
Total Bilingual Education	-	-	-	3,929.01	(3,929.01)
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Objects					
	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
	-	-	-	-	-
Total School Sponsored Athletics - Instruction	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: McGraw**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators		\$ 1,926.48	\$ 1,926.48	\$ 1,926.48	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<u>-</u>	<u>1,926.48</u>	<u>1,926.48</u>	<u>1,926.48</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries		10,290.45	10,290.45	10,290.45	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Health Services</b>	<u>-</u>	<u>10,290.45</u>	<u>10,290.45</u>	<u>10,290.45</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff		12,862.95	12,862.95	12,862.95	
Salaries of Secretarial and Clerical Assistants		14,385.00	14,385.00	14,385.00	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 500.00	(500.00)			
Other Objects					
<b>Total Undistributed Expenditures - Guidance</b>	<u>500.00</u>	<u>26,747.95</u>	<u>27,247.95</u>	<u>27,247.95</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: McGraw**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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	\$ (2,000.00)			
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	2,000.00	(2,000.00)	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	10,000.00	(10,000.00)			
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	10,000.00	(10,000.00)	-	-	-
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	600.00	(600.00)			
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	2,600.00	(2,600.00)	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir		\$ 35,335.10	\$ 35,335.10	\$ 35,335.10	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 5,000.00	(5,000.00)			
Other Objects					
<b>Total Undistributed Expenditures -</b>					
Support Services-School Admin.	<u>5,000.00</u>	<u>30,335.10</u>	<u>35,335.10</u>	<u>35,335.10</u>	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides		613.21	613.21	613.21	
General Supplies					
<b>Total Undistributed Expenditures -</b>					
Custodial Services	<u>-</u>	<u>613.21</u>	<u>613.21</u>	<u>613.21</u>	-
Undistributed Expenditures - Security					
Salaries		33,640.50	33,640.50	33,640.50	
General Supplies	1,100.00	(1,100.00)			
<b>Total Undistributed Expenditures -</b>					
Security	<u>1,100.00</u>	<u>32,540.50</u>	<u>33,640.50</u>	<u>33,640.50</u>	-
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	11,000.00	(11,000.00)			
<b>Total Undistributed Expenditures - Student Transportation</b>	<u>11,000.00</u>	<u>(11,000.00)</u>	<u>-</u>	<u>-</u>	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: McGraw**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions					
Other Retirement Contributions - PERS					
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	-	-	-	-	-
Total Undistributed Expenditures	\$ 32,200.00	\$ 76,853.69	\$ 109,053.69	\$ 109,053.69	-
<b>Total General Current Expense</b>	110,882.00	5,000.00	115,882.00	566,390.85	\$ (450,508.85)
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5	5,000.00	(5,000.00)			
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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: McGraw**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>Capital Outlay (Cont'd):</b>					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 5,000.00	\$ (5,000.00)	-	-	-
<b>Total Capital Outlay</b>	<u>5,000.00</u>	<u>(5,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>District-Wide School Based Expenditures</b>	<u>115,882.00</u>		<u>\$ 115,882.00</u>	<u>\$ 566,390.85</u>	<u>\$ (450,508.85)</u>
Other Financing Sources :					
Operating Transfer In	<u>115,882.00</u>	<u>-</u>	<u>115,882.00</u>	<u>566,390.85</u>	<u>450,508.85</u>
Total Other Financing Sources:	<u>115,882.00</u>	<u>-</u>	<u>115,882.00</u>	<u>566,390.85</u>	<u>450,508.85</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, 2016

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8		\$ 807,608.66	\$ 807,608.66	\$ 807,608.66	
Grades 9-12	\$ 1,840,066.00	(499,210.05)	1,340,855.95	1,340,855.95	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction		21,840.75	21,840.75	21,840.75	
Purchased Professional - Educational Services	59,000.00	7,380.96	66,380.96	66,380.96	
Purchased Technical Services					
Other Purchased Services	8,000.00	(2,144.86)	5,855.14	3,189.55	\$ 2,665.59
General Supplies	61,986.00	(13,560.14)	48,425.86	48,419.57	6.29
Textbooks	16,450.00	6,775.55	23,225.55	23,225.55	
Other Objects		4,216.20	4,216.20	4,215.00	1.20
Total Regular Programs	1,985,502.00	332,907.07	2,318,409.07	2,315,735.99	2,673.08
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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	\$ 26,861.00	\$ 109,447.55	\$ 136,308.55	\$ 136,308.55	
Other Salaries for Instruction		35,936.80	35,936.80	35,936.80	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	26,861.00	145,384.35	172,245.35	172,245.35	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 412,632.00	\$ (186,231.10)	\$ 226,400.90	\$ 226,400.90	
Other Salaries for Instruction	77,501.00	(77,417.58)	83.42		\$ 83.42
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	490,133.00	(263,648.68)	226,484.32	226,400.90	83.42
Total Special Education	516,994.00	(118,264.33)	398,729.67	398,646.25	83.42
Bilingual Education:					
Salaries of Teachers		10,507.08	10,507.08	10,507.08	
Other Salaries for Instruction					
Other Purchased Services					
General Supplies	650.00	(650.00)			
Textbooks					
Other Objects					
Total Bilingual Education	650.00	9,857.08	10,507.08	10,507.08	-
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials		290.69	290.69	290.69	
Total School Sponsored Co-curricular Activities - Instruction	-	290.69	290.69	290.69	-
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
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	\$ 3,500.00	\$ (2,146.20)	\$ 1,353.80	\$ 1,353.80	
Total Summer School Programs - Instruction	3,500.00	(2,146.20)	1,353.80	1,353.80	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 58,085.00	\$ (1,025.59)	\$ 57,059.41	\$ 57,059.41	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams	20,436.00	15,318.72	35,754.72	90,334.00	\$ (54,579.28)
Salaries of Community/School Coordinators		27,039.55	27,039.55	27,039.55	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	78,521.00	41,332.68	119,853.68	174,432.96	(54,579.28)
Undistributed Expenditures - Health Services:					
Salaries	79,703.00	4,209.55	83,912.55	83,912.55	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	1,000.00	(1,000.00)			
Supplies and Materials	3,000.00	(3,000.00)			
Other Objects					
Total Undistributed Expenditures - Health Services	83,703.00	209.55	83,912.55	83,912.55	-
Undistributed Expenditures - Students - Extra Service:					
Salaries					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Students - Extra Service	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 142,890.00	\$ (34,509.85)	\$ 108,380.15	\$ 108,380.15	
Salaries of Secretarial and Clerical Assistants		12,894.00	12,894.00	12,894.00	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000.00	(1,632.00)	1,368.00	1,368.00	
Other Objects					
	<u>145,890.00</u>	<u>(23,247.85)</u>	<u>122,642.15</u>	<u>122,642.15</u>	<u>-</u>
Total Undistributed Expenditures - Guidance					
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	1,000.00	(1,000.00)			
Supplies and Materials					
Other Objects					
	<u>1,000.00</u>	<u>(1,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures -					
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries		12,000.45	12,000.45	12,000.45	
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	500.00	5,196.90	5,696.90	5,696.90	
Supplies and Materials	20,250.00	(20,250.00)			
Other Objects					
	<u>20,750.00</u>	<u>(3,052.65)</u>	<u>17,697.35</u>	<u>17,697.35</u>	<u>-</u>
Total Undistributed Expenditures - Educational Media/Library					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 141,009.00	\$ 6,839.88	\$ 147,848.88	\$ 147,848.88	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	92,495.00	(88,795.62)	3,699.38	3,699.38	
Other Salaries					
Purchased Professional and Technical Services	3,750.00	(3,750.00)			
Other Purchased Services					
Supplies and Materials	5,350.00	171.24	5,521.24	5,521.24	
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	242,604.00	(85,534.50)	157,069.50	157,069.50	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	194,104.00	(194,104.00)			
General Supplies					
Total Undistributed Expenditures - Custodial Services	194,104.00	(194,104.00)	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

<u>School: Morgan Village Middle 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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Security					
Salaries	\$ 88,028.00	\$ 44,916.51	\$ 132,944.51	\$ 132,944.51	
General Supplies					
<b>Total Undistributed Expenditures - Security</b>	<u>88,028.00</u>	<u>44,916.51</u>	<u>132,944.51</u>	<u>132,944.51</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	<u>20,900.00</u>	<u>(2,841.05)</u>	<u>18,058.95</u>	<u>18,023.95</u>	<u>\$ 35.00</u>
<b>Total Undistributed Expenditures - Student Transportation</b>	<u>20,900.00</u>	<u>(2,841.05)</u>	<u>18,058.95</u>	<u>18,023.95</u>	<u>35.00</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	26,323.00	677.00	27,000.00	26,959.07	40.93
Other Retirement Contributions - PERS	73,176.00		73,176.00	73,176.00	
Health Benefits					
<b>Total Undistributed Expenditures - Unallocated Employee Benefits</b>	<u>99,499.00</u>	<u>677.00</u>	<u>100,176.00</u>	<u>100,135.07</u>	<u>40.93</u>
<b>Total Undistributed Expenditures</b>	<u>974,999.00</u>	<u>(222,644.31)</u>	<u>752,354.69</u>	<u>806,858.04</u>	<u>(54,503.35)</u>
<b>Total General Current Expense</b>	<u>3,481,645.00</u>	<u>-</u>	<u>3,481,645.00</u>	<u>3,533,391.85</u>	<u>(51,746.85)</u>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>Capital Outlay (Cont'd):</b>					
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					
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/>
	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>District-Wide School Based Expenditures</b>	<u>\$ 3,481,645.00</u>	<u>-</u>	<u>\$ 3,481,645.00</u>	<u>\$ 3,533,391.85</u>	<u>\$ (51,746.85)</u>
Other Financing Sources :					
Operating Transfer In	<u>3,481,645.00</u>	<u>-</u>	<u>3,481,645.00</u>	<u>3,533,391.85</u>	<u>51,746.85</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources:	<u>3,481,645.00</u>	<u>-</u>	<u>3,481,645.00</u>	<u>3,533,391.85</u>	<u>51,746.85</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balances - July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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, 2016

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8		\$ 130,277.30	\$ 130,277.30	\$ 130,277.30	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services	\$ 8,065.00	(8,065.00)			
Purchased Technical Services	9,000.00	(9,000.00)			
Other Purchased Services					
General Supplies	45,894.00	(45,894.00)			
Textbooks					
Other Objects	17,300.00	(17,300.00)			
Total Regular Programs	<u>80,259.00</u>	<u>50,018.30</u>	<u>130,277.30</u>	<u>130,277.30</u>	<u>-</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers		9,780.45	9,780.45	9,780.45	
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>9,780.45</u>	<u>9,780.45</u>	<u>9,780.45</u>	<u>-</u>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Cognitive - Moderate</b>	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		\$ 29,721.70	\$ 29,721.70	\$ 29,721.70	
Other Salaries for Instruction		7,298.40	7,298.40	7,298.40	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Learning and/or Language Disabilities</b>	-	37,020.10	37,020.10	37,020.10	-
Autism:					
Salaries of Teachers		8,372.30	8,372.30	8,372.30	
Other Salaries for Instruction				9,330.30	\$ (9,330.30)
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Autism</b>	-	8,372.30	8,372.30	17,702.60	(9,330.30)

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers		\$ 29,401.50	\$ 29,401.50	\$ 29,401.50	
Other Salaries for Instruction		8,159.15	8,159.15	8,159.15	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Behavioral Disabilities</b>	-	37,560.65	37,560.65	37,560.65	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction		4,691.70	4,691.70	4,691.70	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Multiple Disabilities</b>	-	4,691.70	4,691.70	4,691.70	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers		\$ 18,024.90	\$ 18,024.90	\$ 18,024.90	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	-	18,024.90	18,024.90	18,024.90	-
Total Special Education	-	115,450.10	115,450.10	124,780.40	\$ (9,330.30)
Bilingual Education:					
Salaries of Teachers		49,323.06	49,323.06	49,323.06	
Other Salaries for Instruction				2,812.65	(2,812.65)
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 2,500.00	(2,500.00)			
Textbooks					
Other Objects					
Total Bilingual Education	2,500.00	46,823.06	49,323.06	52,135.71	(2,812.65)
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials	5,000.00	(5,000.00)			
Total School Sponsored Co-curricular Activities - Instruction	5,000.00	(5,000.00)	-	-	-
School Sponsored Athletics - Instruction:					
Salaries	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 14,647.03	\$ 14,647.03	\$ 12,095.50	\$ 2,551.53
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators		2,379.60	2,379.60	2,379.60	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	-	17,026.63	17,026.63	14,475.10	2,551.53
Undistributed Expenditures - Health Services:					
Salaries		9,189.61	9,189.61	9,189.61	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	-	9,189.61	9,189.61	9,189.61	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff		11,445.45	11,445.45	11,445.45	
Salaries of Secretarial and Clerical Assistants		3,127.85	3,127.85	3,127.85	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	-	14,573.30	14,573.30	14,573.30	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
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					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	-	-	-	-	-
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir				\$ 118,673.82	\$ (118,673.82)
Salaries of Other Professional Staff					
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.	-	-	-	118,673.82	(118,673.82)
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	\$ 232,781.00	\$ (232,781.00)			
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	232,781.00	(232,781.00)	-	-	-
Undistributed Expenditures - Security					
Salaries				12,426.75	(12,426.75)
General Supplies	1,800.00	(1,800.00)	-		
Total Undistributed Expenditures -					
Security	1,800.00	(1,800.00)	-	12,426.75	(12,426.75)
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	13,500.00	(13,500.00)			
Total Undistributed Expenditures - Student Transportation	13,500.00	(13,500.00)	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions					
Other Retirement Contributions - PERS					
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	-	-	-	-	-
Total Undistributed Expenditures	\$ 248,081.00	\$ (207,291.46)	\$ 40,789.54	\$ 169,338.58	\$ (128,549.04)
<b>Total General Current Expense</b>	335,840.00		335,840.00	476,531.99	(140,691.99)
<b>Capital Outlay:</b>					
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					

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>Capital Outlay (Cont'd):</b>					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	\$ 335,840.00	-	\$ 335,840.00	\$ 476,531.99	\$ (140,691.99)
Other Financing Sources :					
Operating Transfer In	335,840.00	-	335,840.00	476,531.99	140,691.99
Total Other Financing Sources:	335,840.00	-	335,840.00	476,531.99	140,691.99
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, 2016

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten				\$ 25,865.05	\$ (25,865.05)
Grades 1-5				224,754.44	(224,754.44)
Grades 6-8				90,211.45	(90,211.45)
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction				34,223.99	(34,223.99)
Purchased Professional - Educational Services	\$ 6,160.00	\$ (6,160.00)			
Purchased Technical Services		10,660.00	\$ 10,660.00		10,660.00
Other Purchased Services	1,500.00		1,500.00		1,500.00
General Supplies	60,000.00	251,930.86	311,930.86	27,373.73	284,557.13
Textbooks	18,850.00	(15,100.00)	3,750.00		3,750.00
Other Objects	4,500.00	15,757.00	20,257.00		20,257.00
<b>Total Regular Programs</b>	<b>91,010.00</b>	<b>257,087.86</b>	<b>348,097.86</b>	<b>402,428.66</b>	<b>(54,330.80)</b>
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					
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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		\$ 56,137.00	\$ 56,137.00		\$ 56,137.00
Other Salaries for Instruction				\$ 4,984.95	(4,984.95)
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 600.00	(600.00)			
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	600.00	55,537.00	56,137.00	4,984.95	51,152.05
Autism:					
Salaries of Teachers				14,769.15	(14,769.15)
Other Salaries for Instruction				3,310.20	(3,310.20)
Other Purchased Services					
General Supplies	400.00	(400.00)			
Textbooks					
Other Objects					
Total Autism	400.00	(400.00)	-	18,079.35	(18,079.35)

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers				\$ 7,402.78	\$ (7,402.78)
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 600.00	\$ 31,425.00	\$ 32,025.00		32,025.00
Textbooks					
Other Objects					
Total Behavioral Disabilities	600.00	31,425.00	32,025.00	7,402.78	24,622.22
Multiple Disabilities:					
Salaries of Teachers				9,390.45	(9,390.45)
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	400.00	(400.00)			
Textbooks					
Other Objects					
Total Multiple Disabilities	400.00	(400.00)	-	9,390.45	(9,390.45)

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers				\$ 33,906.70	\$ (33,906.70)
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	-	-	-	33,906.70	(33,906.70)
Total Special Education	\$ 2,000.00	\$ 86,162.00	\$ 88,162.00	73,764.23	14,397.77
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction				46,012.95	(46,012.95)
Other Purchased Services					
General Supplies	400.00	(400.00)			
Textbooks					
Other Objects					
Total Bilingual Education	400.00	(400.00)	-	46,012.95	(46,012.95)
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Total School Sponsored Co-curricular Activities - Instruction	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries				\$ 10,322.06	\$ (10,322.06)
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 1,500.00	\$ (1,500.00)			
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	1,500.00	(1,500.00)	-	10,322.06	(10,322.06)
Undistributed Expenditures - Health Services:					
Salaries				12,406.20	(12,406.20)
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	600.00	(600.00)			
Other Objects					
Total Undistributed Expenditures - Health Services	600.00	(600.00)	-	12,406.20	(12,406.20)
Undistributed Expenditures - Students - Extra Service:					
Salaries					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Students - Extra Service	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff				\$ 9,840.45	\$ (9,840.45)
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services	\$ 400.00	\$ (400.00)			
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	800.00	(800.00)			
Other Objects					
Total Undistributed Expenditures - Guidance	1,200.00	(1,200.00)	-	9,840.45	(9,840.45)
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					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	1,200.00	(1,200.00)			
Other Purchased Services					
Supplies and Materials	3,400.00	(3,400.00)			
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	4,600.00	(4,600.00)	-	-	-

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	\$ 2,700.00	\$ (2,700.00)			
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>2,700.00</u>	<u>(2,700.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir				\$ 1,046.25	\$ (1,046.25)
Salaries of Other Professional Staff				3,624.46	(3,624.46)
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services	4,948.00	(4,948.00)			
Other Purchased Services					
Supplies and Materials	7,500.00	194,563.67	\$ 202,063.67		202,063.67
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	<u>12,448.00</u>	<u>189,615.67</u>	<u>202,063.67</u>	<u>4,670.71</u>	<u>197,392.96</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	199,526.00	258,988.00	458,514.00	1,625.74	456,888.26
General Supplies					
Total Undistributed Expenditures - Custodial Services	<u>199,526.00</u>	<u>258,988.00</u>	<u>458,514.00</u>	<u>1,625.74</u>	<u>456,888.26</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Security					
Salaries				\$ 56,633.05	\$ (56,633.05)
General Supplies	\$ 3,200.00	\$ 3,250.00	\$ 6,450.00		6,450.00
Total Undistributed Expenditures - Security	<u>3,200.00</u>	<u>3,250.00</u>	<u>6,450.00</u>	<u>56,633.05</u>	<u>(50,183.05)</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	13,800.00	2,000.00	15,800.00		15,800.00
Total Undistributed Expenditures - Student Transportation	<u>13,800.00</u>	<u>2,000.00</u>	<u>15,800.00</u>	<u>-</u>	<u>15,800.00</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions		182,701.00	182,701.00		182,701.00
Other Retirement Contributions - PERS					
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits		<u>182,701.00</u>	<u>182,701.00</u>	<u>-</u>	<u>182,701.00</u>
Total Undistributed Expenditures	<u>239,574.00</u>	<u>625,954.67</u>	<u>865,528.67</u>	<u>95,498.21</u>	<u>770,030.46</u>
<b>Total General Current Expense</b>	<u>332,984.00</u>	<u>968,804.53</u>	<u>1,301,788.53</u>	<u>617,704.05</u>	<u>684,084.48</u>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>Capital Outlay (Cont'd):</b>					
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					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration	\$ 5,000.00		\$ 5,000.00		\$ 5,000.00
Operation & Maintenance of Plant Services					
Security					
Total Equipment	<u>5,000.00</u>	<u>-</u>	<u>5,000.00</u>	<u>-</u>	<u>5,000.00</u>
<b>Total Capital Outlay</b>	<u>5,000.00</u>	<u>-</u>	<u>5,000.00</u>	<u>-</u>	<u>5,000.00</u>
<b>District-Wide School Based Expenditures</b>	<u>337,984.00</u>	<u>\$ 968,804.53</u>	<u>1,306,788.53</u>	<u>\$ 617,704.05</u>	<u>689,084.48</u>
Other Financing Sources :					
Operating Transfer In	<u>337,984.00</u>	<u>968,804.53</u>	<u>1,306,788.53</u>	<u>617,704.05</u>	<u>(689,084.48)</u>
Total Other Financing Sources:	<u>337,984.00</u>	<u>968,804.53</u>	<u>1,306,788.53</u>	<u>617,704.05</u>	<u>(689,084.48)</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, 2016

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 138,690.00	\$ 29,447.81	\$ 168,137.81	\$ 168,137.81	
Grades 1-5	1,116,170.00	658.51	1,116,828.51	1,116,828.51	
Grades 6-8	502,838.00	120,547.75	623,385.75	623,385.75	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	63,032.00	67,770.20	130,802.20	125,831.09	\$ 4,971.11
Purchased Professional - Educational Services	5,000.00	(5,000.00)			
Purchased Technical Services	5,000.00		5,000.00		5,000.00
Other Purchased Services					
General Supplies	113,144.00	(52,524.05)	60,619.95	60,619.95	
Textbooks	47,470.00	(15,000.00)	32,470.00		32,470.00
Other Objects	13,892.00	3,600.00	17,492.00	16,385.39	1,106.61
	<u>2,005,236.00</u>	<u>149,500.22</u>	<u>2,154,736.22</u>	<u>2,111,188.50</u>	<u>43,547.72</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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Cognitive - Moderate:					
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 Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 75,008.00	\$ 33,210.55	\$ 108,218.55	\$ 103,555.28	\$ 4,663.27
Other Salaries for Instruction		51,008.83	51,008.83	51,008.83	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,300.00		2,300.00		2,300.00
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Learning and/or Language Disabilities	77,308.00	84,219.38	161,527.38	154,564.11	6,963.27
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Autism	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers		\$ 18,335.45	\$ 18,335.45	\$ 18,335.45	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Behavioral Disabilities</b>	-	18,335.45	18,335.45	18,335.45	-
Multiple Disabilities:					
Salaries of Teachers		204,212.61	204,212.61	204,212.61	
Other Salaries for Instruction		57,751.87	57,751.87	57,751.87	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Multiple Disabilities</b>	-	261,964.48	261,964.48	261,964.48	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 837,758.00	\$ (470,000.00)	\$ 367,758.00	\$ 347,125.80	\$ 20,632.20
Other Salaries for Instruction	75,659.00	(75,659.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Resource Room/Center</b>	<u>913,417.00</u>	<u>(545,659.00)</u>	<u>367,758.00</u>	<u>347,125.80</u>	<u>20,632.20</u>
<b>Total Special Education</b>	<u>990,725.00</u>	<u>(181,139.69)</u>	<u>809,585.31</u>	<u>781,989.84</u>	<u>27,595.47</u>
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Bilingual Education</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials	3,325.00	(3,325.00)			
<b>Total School Sponsored Co-curricular Activities - Instruction</b>	<u>3,325.00</u>	<u>(3,325.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials	1,300.00		1,300.00		1,300.00
<b>Total School Sponsored Athletics - Instruction</b>	<u>1,300.00</u>	<u>-</u>	<u>1,300.00</u>	<u>-</u>	<u>1,300.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 18,163.00	\$ (18,163.00)			
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	21,360.00	8,263.10	\$ 29,623.10	\$ 29,623.10	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<u>39,523.00</u>	<u>(9,899.90)</u>	<u>29,623.10</u>	<u>29,623.10</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	75,303.00	(273.00)	75,030.00	71,489.05	\$ 3,540.95
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Health Services</b>	<u>75,303.00</u>	<u>(273.00)</u>	<u>75,030.00</u>	<u>71,489.05</u>	<u>3,540.95</u>
Undistributed Expenditures - Students - Extra Service:					
Salaries					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Students - Extra Service</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 85,303.00	\$ 95,559.05	\$ 180,862.05	\$ 180,862.05	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	250.00	1,507.20	1,757.20		\$ 1,757.20
Supplies and Materials		550.00	550.00		550.00
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Guidance	<u>85,553.00</u>	<u>97,616.25</u>	<u>183,169.25</u>	<u>180,862.05</u>	<u>2,307.20</u>
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					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Improvement Instructional Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Educational Media/Library:					
Salaries		909.05	909.05	909.05	
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,350.00		1,350.00		1,350.00
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Educational Media/Library	<u>1,350.00</u>	<u>909.05</u>	<u>2,259.05</u>	<u>909.05</u>	<u>1,350.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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					
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 117,000.00	\$ 20,380.78	\$ 137,380.78	\$ 137,380.78	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	88,617.00	(26,682.01)	61,934.99	61,934.99	
Other Salaries					
Purchased Professional and Technical Services	4,500.00		4,500.00		\$ 4,500.00
Other Purchased Services					
Supplies and Materials	3,600.00	(3,600.00)			
Other Objects					
<b>Total Undistributed Expenditures - Support Services-School Admin.</b>	<u>213,717.00</u>	<u>(9,901.23)</u>	<u>203,815.77</u>	<u>199,315.77</u>	<u>4,500.00</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	104,897.00	(52,414.97)	52,482.03	854.12	51,627.91
General Supplies					
<b>Total Undistributed Expenditures - Custodial Services</b>	<u>104,897.00</u>	<u>(52,414.97)</u>	<u>52,482.03</u>	<u>854.12</u>	<u>51,627.91</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Security					
Salaries	\$ 121,254.00	\$ (13,564.53)	\$ 107,689.47	\$ 107,689.47	
General Supplies	<u>1,250.00</u>		<u>1,250.00</u>		<u>\$ 1,250.00</u>
Total Undistributed Expenditures - Security	<u>122,504.00</u>	<u>(13,564.53)</u>	<u>108,939.47</u>	<u>107,689.47</u>	<u>1,250.00</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	<u>17,000.00</u>		<u>17,000.00</u>	<u>15,256.25</u>	<u>1,743.75</u>
Total Undistributed Expenditures - Student Transportation	<u>17,000.00</u>	<u>-</u>	<u>17,000.00</u>	<u>15,256.25</u>	<u>1,743.75</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	14,046.00	22,492.80	36,538.80	36,538.80	
Other Retirement Contributions - PERS	58,949.00		58,949.00	58,949.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>72,995.00</u>	<u>22,492.80</u>	<u>95,487.80</u>	<u>95,487.80</u>	<u>-</u>
Total Undistributed Expenditures	<u>732,842.00</u>	<u>34,964.47</u>	<u>767,806.47</u>	<u>701,486.66</u>	<u>66,319.81</u>
<b>Total General Current Expense</b>	<u>3,733,428.00</u>	<u>-</u>	<u>3,733,428.00</u>	<u>3,594,665.00</u>	<u>138,763.00</u>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>Capital Outlay (Cont'd):</b>					
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					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<u>\$ 3,733,428.00</u>	<u>-</u>	<u>\$ 3,733,428.00</u>	<u>\$ 3,594,665.00</u>	<u>\$ 138,763.00</u>
Other Financing Sources :					
Operating Transfer In	<u>3,733,428.00</u>	<u>-</u>	<u>3,733,428.00</u>	<u>3,594,665.00</u>	<u>(138,763.00)</u>
Total Other Financing Sources:	<u>3,733,428.00</u>	<u>-</u>	<u>3,733,428.00</u>	<u>3,594,665.00</u>	<u>(138,763.00)</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, 2016

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 143,216.00		\$ 143,216.00	\$ 117,225.22	\$ 25,990.78
Grades 1-5	1,041,667.00	\$ 60,595.52	1,102,262.52	1,102,262.52	
Grades 6-8	149,999.00	(90,000.00)	59,999.00	6,020.30	53,978.70
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	55,072.00	30,944.43	86,016.43	86,016.43	
Purchased Professional - Educational Services					
Purchased Technical Services	2,500.00	(1,605.28)	894.72		894.72
Other Purchased Services	6,000.00	3,700.00	9,700.00	7,152.00	2,548.00
General Supplies	160,912.00	(1,709.82)	159,202.18	143,886.12	15,316.06
Textbooks		13,000.00	13,000.00	12,967.26	32.74
Other Objects	4,500.00	3,100.00	7,600.00	6,628.50	971.50
	<u>1,563,866.00</u>	<u>18,024.85</u>	<u>1,581,890.85</u>	<u>1,482,158.35</u>	<u>99,732.50</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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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	\$ 75,008.00		\$ 75,008.00	\$ 59,647.80	\$ 15,360.20
Other Salaries for Instruction		\$ 35,381.70	35,381.70	35,381.70	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,000.00	(2,000.00)			
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	77,008.00	33,381.70	110,389.70	95,029.50	15,360.20
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Sharp**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 579,986.00	\$ (122,274.00)	\$ 457,712.00	\$ 367,933.99	\$ 89,778.01
Other Salaries for Instruction	25,220.00	2,802.80	28,022.80	28,022.80	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,000.00	(2,000.00)			
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resource Room/Center	607,206.00	(121,471.20)	485,734.80	395,956.79	89,778.01
Total Special Education	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	684,214.00	(88,089.50)	596,124.50	490,986.29	105,138.21
Bilingual Education:					
Salaries of Teachers	86,303.00	(20,000.00)	66,303.00	53,483.75	12,819.25
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	(20,000.00)	66,303.00	53,483.75	12,819.25
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/>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Sharp**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Sharp**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 11,988.00		\$ 11,988.00		\$ 11,988.00
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	18,861.00	\$ 5,168.92	24,029.92	\$ 24,029.92	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>30,849.00</u>	<u>5,168.92</u>	<u>36,017.92</u>	<u>24,029.92</u>	<u>11,988.00</u>
Undistributed Expenditures - Health Services:					
Salaries					
Salaries of Social Services Coordinators	68,924.00		68,924.00	53,673.17	15,250.83
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>68,924.00</u>	<u>-</u>	<u>68,924.00</u>	<u>53,673.17</u>	<u>15,250.83</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	79,003.00	6,132.38	85,135.38	85,135.38	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,608.00	1,371.99	3,979.99	2,727.33	1,252.66
Other Objects					
Total Undistributed Expenditures - Guidance	<u>81,611.00</u>	<u>7,504.37</u>	<u>89,115.37</u>	<u>87,862.71</u>	<u>1,252.66</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches		\$ 71,164.55	\$ 71,164.55	\$ 71,164.55	
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 3,000.00	(3,000.00)			
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures -					
Improvement Instructional Services	<hr/> 3,000.00	<hr/> 68,164.55	<hr/> 71,164.55	<hr/> 71,164.55	<hr/> -
Undistributed Expenditures - Educational Media/Library:					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Educational Media/Library	<hr/> -	<hr/> -	<hr/> -	<hr/> -	<hr/> -
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					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures -					
Instructional Staff Training Services	<hr/> -	<hr/> -	<hr/> -	<hr/> -	<hr/> -

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Sharp**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 112,775.00	\$ 41,223.62	\$ 153,998.62	\$ 153,998.62	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	89,392.00	14,943.17	104,335.17	104,335.17	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		3,220.00	3,220.00	3,220.00	
Supplies and Materials	3,000.00	5,197.11	8,197.11	5,215.30	\$ 2,981.81
Other Objects	4,000.00	(4,000.00)			
	<u>209,167.00</u>	<u>60,583.90</u>	<u>269,750.90</u>	<u>266,769.09</u>	<u>2,981.81</u>
Total Undistributed Expenditures - Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	97,043.00	(56,357.09)	40,685.91	703.40	39,982.51
General Supplies					
	<u>97,043.00</u>	<u>(56,357.09)</u>	<u>40,685.91</u>	<u>703.40</u>	<u>39,982.51</u>
Total Undistributed Expenditures - Custodial Services					
Undistributed Expenditures - Security					
Salaries	121,254.00	(11,446.51)	109,807.49	63,075.42	46,732.07
General Supplies					
	<u>121,254.00</u>	<u>(11,446.51)</u>	<u>109,807.49</u>	<u>63,075.42</u>	<u>46,732.07</u>
Total Undistributed Expenditures - Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	5,000.00	5,000.00	10,000.00		10,000.00
	<u>5,000.00</u>	<u>5,000.00</u>	<u>10,000.00</u>	<u>-</u>	<u>10,000.00</u>
Total Undistributed Expenditures - Student Transportation					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Sharp**

	<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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 12,163.00	\$ 11,446.51	\$ 23,609.51	\$ 23,609.51	
Other Retirement Contributions - PERS	46,935.00		46,935.00	46,935.00	
Health Benefits					
<hr/>					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>59,098.00</u>	<u>11,446.51</u>	<u>70,544.51</u>	<u>70,544.51</u>	<u>-</u>
<hr/>					
Total Undistributed Expenditures	<u>675,946.00</u>	<u>90,064.65</u>	<u>766,010.65</u>	<u>637,822.77</u>	<u>\$ 128,187.88</u>
<hr/>					
<b>Total General Current Expense</b>	<u>3,010,329.00</u>	<u>-</u>	<u>3,010,329.00</u>	<u>2,664,451.16</u>	<u>345,877.84</u>
<hr/>					
<b>Capital Outlay:</b>					
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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Sharp**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>Capital Outlay (Cont'd):</b>					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<u>\$ 3,010,329.00</u>	<u>-</u>	<u>\$ 3,010,329.00</u>	<u>\$ 2,664,451.16</u>	<u>\$ 345,877.84</u>
Other Financing Sources :					
Operating Transfer In	<u>3,010,329.00</u>	<u>-</u>	<u>3,010,329.00</u>	<u>2,664,451.16</u>	<u>(345,877.84)</u>
Total Other Financing Sources:	<u>3,010,329.00</u>	<u>-</u>	<u>3,010,329.00</u>	<u>2,664,451.16</u>	<u>(345,877.84)</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, 2016

**School: Sumner**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 214,824.00		\$ 214,824.00	\$ 187,737.35	\$ 27,086.65
Grades 1-5	832,296.00	\$ 256,919.72	1,089,215.72	1,065,085.72	24,130.00
Grades 6-8	367,300.00	(166,401.22)	200,898.78	94,941.86	105,956.92
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	27,536.00	62,206.79	89,742.79	89,742.79	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	157,467.00	(56,859.28)	100,607.72	51,242.02	49,365.70
Textbooks	10,368.00		10,368.00	9,682.31	685.69
Other Objects	11,000.00	(4,000.00)	7,000.00	3,389.75	3,610.25
<b>Total Regular Programs</b>	<b>1,620,791.00</b>	<b>91,866.01</b>	<b>1,712,657.01</b>	<b>1,501,821.80</b>	<b>210,835.21</b>
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					
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Sumner**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Cognitive - Moderate:					
Salaries of Teachers		\$ 62,203.00	\$ 62,203.00	\$ 62,203.00	
Other Salaries for Instruction		16,347.21	16,347.21	16,347.21	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Cognitive - Moderate</b>	-	78,550.21	78,550.21	78,550.21	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 75,008.00	18,165.45	93,173.45	93,173.45	
Other Salaries for Instruction		97,793.12	97,793.12	97,793.12	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Learning and/or Language Disabilities</b>	75,008.00	115,958.57	190,966.57	190,966.57	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Autism</b>	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Sumner**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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		\$ 65,302.43	\$ 65,302.43	\$ 65,302.43	
Other Salaries for Instruction		4,701.90	4,701.90	4,701.90	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	70,004.33	70,004.33	70,004.33	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Sumner**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 773,315.00	\$ (200,000.00)	\$ 573,315.00	\$ 453,206.27	\$ 120,108.73
Other Salaries for Instruction	126,098.00	(100,000.00)	26,098.00		26,098.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resource Room/Center	899,413.00	(300,000.00)	599,413.00	453,206.27	146,206.73
Total Special Education	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	974,421.00	(35,486.89)	938,934.11	792,727.38	146,206.73
Bilingual Education:					
Salaries of Teachers	565,730.00	(20,000.00)	545,730.00	539,509.38	6,220.62
Other Salaries for Instruction	29,649.00		29,649.00	4,475.11	25,173.89
Other Purchased Services					
General Supplies	4,500.00	(4,500.00)			
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Bilingual Education	599,879.00	(24,500.00)	575,379.00	543,984.49	31,394.51
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials	1,500.00	(1,500.00)			
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total School Sponsored Co-curricular Activities - Instruction	1,500.00	(1,500.00)	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
School Sponsored Athletics - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials	\$ 600.00	\$ (600.00)			
Other Objects					
<b>Total School Sponsored Athletics - Instruction</b>	<u>600.00</u>	<u>(600.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Before/After School Programs - Instruction</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
<b>Total Before/After School Programs - Support Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Instruction</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Support Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Sumner**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 18,163.00		\$ 18,163.00		\$ 18,163.00
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	18,750.00	\$ 457.40	19,207.40	\$ 19,207.40	
Purchased Professional and Technical Services	700.00	(700.00)			
Other Purchased Services					
Supplies and Materials	500.00	(500.00)			
Other Objects					
	<u>38,113.00</u>	<u>(742.60)</u>	<u>37,370.40</u>	<u>19,207.40</u>	<u>18,163.00</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	79,703.00	2,405.00	82,108.00	82,108.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	500.00	(500.00)			
Other Objects					
	<u>80,203.00</u>	<u>1,905.00</u>	<u>82,108.00</u>	<u>82,108.00</u>	<u>-</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Students - Extra Service:					
Salaries					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures - Students - Extra Service					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Sumner**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 63,203.00	\$ 8,540.95	\$ 71,743.95	\$ 71,743.95	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional - Educational Services	900.00	(900.00)			
Other Purchased Professional and Technical Services					
Other Purchased Services		2,000.00	2,000.00		\$ 2,000.00
Supplies and Materials	600.00	(600.00)			
Other Objects	500.00	(500.00)			
	<u>65,203.00</u>	<u>8,540.95</u>	<u>73,743.95</u>	<u>71,743.95</u>	<u>2,000.00</u>
Total Undistributed Expenditures - Guidance					
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	(4,572.00)	1,748.00		1,748.00
Purchased Professional and Technical Services					
Other Purchased Services	1,000.00	(1,000.00)			
Supplies and Materials					
Other Objects					
	<u>7,320.00</u>	<u>(5,572.00)</u>	<u>1,748.00</u>	<u>-</u>	<u>1,748.00</u>
Total Undistributed Expenditures -					
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures - Educational Media/Library					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Sumner**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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					
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 107,707.00		\$ 107,707.00	\$ 104,307.75	\$ 3,399.25
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	90,613.00		90,613.00	70,580.47	20,032.53
Other Salaries					
Purchased Professional and Technical Services	5,000.00	\$ (4,608.00)	392.00		392.00
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Support Services-School Admin.</b>	<u>203,320.00</u>	<u>(4,608.00)</u>	<u>198,712.00</u>	<u>174,888.22</u>	<u>23,823.78</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	140,731.00	(45,703.69)	95,027.31	665.63	94,361.68
General Supplies					
<b>Total Undistributed Expenditures - Custodial Services</b>	<u>140,731.00</u>	<u>(45,703.69)</u>	<u>95,027.31</u>	<u>665.63</u>	<u>94,361.68</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Sumner**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Security					
Salaries	\$ 121,254.00		\$ 121,254.00	\$ 80,058.98	\$ 41,195.02
General Supplies					
Total Undistributed Expenditures - Security	<u>121,254.00</u>	<u>-</u>	<u>121,254.00</u>	<u>80,058.98</u>	<u>41,195.02</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	11,000.00		11,000.00	9,062.50	1,937.50
Total Undistributed Expenditures - Student Transportation	<u>11,000.00</u>	<u>-</u>	<u>11,000.00</u>	<u>9,062.50</u>	<u>1,937.50</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	17,434.00	\$ 16,401.22	33,835.22	33,835.22	
Other Retirement Contributions - PERS	63,541.00		63,541.00	63,541.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>80,975.00</u>	<u>16,401.22</u>	<u>97,376.22</u>	<u>97,376.22</u>	<u>-</u>
Total Undistributed Expenditures	<u>748,119.00</u>	<u>(29,779.12)</u>	<u>718,339.88</u>	<u>535,110.90</u>	<u>183,228.98</u>
<b>Total General Current Expense</b>	<u>3,945,310.00</u>	<u>(0.00)</u>	<u>3,945,310.00</u>	<u>3,373,644.57</u>	<u>571,665.43</u>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Sumner**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>Capital Outlay (Cont'd):</b>					
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					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	\$ 3,945,310.00	-	\$ 3,945,310.00	\$ 3,373,644.57	\$ 571,665.43
Other Financing Sources :					
Operating Transfer In	3,945,310.00	-	3,945,310.00	3,373,644.57	(571,665.43)
Total Other Financing Sources:	3,945,310.00	-	3,945,310.00	3,373,644.57	(571,665.43)
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, 2016

**School: US Wiggins**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 150,406.00	\$ 5,905.00	\$ 156,311.00	\$ 156,311.00	
Grades 1-5	1,392,236.00	76,753.99	1,468,989.99	1,468,989.99	
Grades 6-8	502,838.00	(17,015.91)	485,822.09	392,283.62	\$ 93,538.47
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	53,296.00	13,027.24	66,323.24	66,323.24	
Purchased Professional - Educational Services	31,000.00		31,000.00	1,800.00	29,200.00
Purchased Technical Services	5,000.00		5,000.00		5,000.00
Other Purchased Services					
General Supplies	208,082.00	(53,047.38)	155,034.62	80,022.25	75,012.37
Textbooks	2,750.00		2,750.00		2,750.00
Other Objects	17,075.00		17,075.00	6,686.00	10,389.00
<b>Total Regular Programs</b>	<b>2,362,683.00</b>	<b>25,622.94</b>	<b>2,388,305.94</b>	<b>2,172,416.10</b>	<b>215,889.84</b>
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					
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Cognitive - Moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 75,008.00	\$ 68,618.10	\$ 143,626.10	\$ 143,626.10	
Other Salaries for Instruction		71,551.29	71,551.29	71,551.29	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,000.00		2,000.00		\$ 2,000.00
Textbooks					
Other Objects					
<b>Total Learning and/or Language Disabilities</b>	<u>77,008.00</u>	<u>140,169.39</u>	<u>217,177.39</u>	<u>215,177.39</u>	<u>2,000.00</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Autism</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: US Wiggins**

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

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: US Wiggins**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 579,986.00	\$ (171,100.00)	\$ 408,886.00	\$ 392,886.86	\$ 15,999.14
Other Salaries for Instruction	25,220.00		25,220.00		25,220.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resource Room/Center	605,206.00	(171,100.00)	434,106.00	392,886.86	41,219.14
Total Special Education	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	682,214.00	(30,930.61)	651,283.39	608,064.25	43,219.14
Bilingual Education:					
Salaries of Teachers		62,437.50	62,437.50	62,437.50	
Other Salaries for Instruction		4,565.10	4,565.10	4,565.10	
Purchased Professional Education Services					
Other Purchased Services					
General Supplies	1,500.00	(810.00)	690.00		690.00
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Bilingual Education	1,500.00	66,192.60	67,692.60	67,002.60	690.00
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/>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials		\$ 8,225.72	\$ 8,225.72	\$ 8,225.72	
Other Objects					
<b>Total Before/After School Programs - Instruction</b>	-	8,225.72	8,225.72	8,225.72	-
Before/After School Programs - Support Services:					
Salaries		4,946.61	4,946.61	4,946.61	
Supplies and Materials					
<b>Total Before/After School Programs - Support Services</b>	-	4,946.61	4,946.61	4,946.61	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Instruction</b>	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
<b>Total Summer School Programs - Support Services</b>	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 28,131.92	\$ 28,131.92	\$ 28,131.92	
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 20,764.00		20,764.00		\$ 20,764.00
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	16,731.00	8,954.59	25,685.59	25,685.59	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>37,495.00</u>	<u>37,086.51</u>	<u>74,581.51</u>	<u>53,817.51</u>	<u>20,764.00</u>
Undistributed Expenditures - Health Services:					
Salaries	72,303.00	3,700.00	76,003.00	76,003.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>72,303.00</u>	<u>3,700.00</u>	<u>76,003.00</u>	<u>76,003.00</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	63,203.00	5,401.00	68,604.00	68,604.00	
Salaries of Secretarial and Clerical Assistants		32,193.66	32,193.66	32,193.66	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,550.00		2,550.00		2,550.00
Other Objects					
Total Undistributed Expenditures - Guidance	<u>65,753.00</u>	<u>37,594.66</u>	<u>103,347.66</u>	<u>100,797.66</u>	<u>2,550.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: US Wiggins**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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	\$ 4,240.00		\$ 4,240.00		\$ 4,240.00
Other Objects					
<b>Total Undistributed Expenditures -</b>					
Improvement Instructional Services	<u>4,240.00</u>	<u>-</u>	<u>4,240.00</u>	<u>-</u>	<u>4,240.00</u>
Undistributed Expenditures - Educational Media/Library:					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Educational Media/Library</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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					
<b>Total Undistributed Expenditures -</b>					
Instructional Staff Training Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: US Wiggins**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 221,428.00	\$ (112,172.33)	\$ 109,255.67	\$ 108,320.05	\$ 935.62
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	89,392.00		89,392.00	83,001.89	6,390.11
Other Salaries					
Purchased Professional and Technical Services	3,000.00		3,000.00		3,000.00
Other Purchased Services	4,200.00	3,650.00	7,850.00	1,605.59	6,244.41
Supplies and Materials	11,780.00		11,780.00	2,478.27	9,301.73
Other Objects	1,200.00		1,200.00	89.00	1,111.00
	<u>331,000.00</u>	<u>(108,522.33)</u>	<u>222,477.67</u>	<u>195,494.80</u>	<u>26,982.87</u>
Total Undistributed Expenditures - Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	163,967.00	(100,000.00)	63,967.00	851.82	63,115.18
General Supplies					
	<u>163,967.00</u>	<u>(100,000.00)</u>	<u>63,967.00</u>	<u>851.82</u>	<u>63,115.18</u>
Total Undistributed Expenditures - Custodial Services					
Undistributed Expenditures - Security					
Salaries	92,190.00	14,067.99	106,257.99	106,257.99	
General Supplies					
	<u>92,190.00</u>	<u>14,067.99</u>	<u>106,257.99</u>	<u>106,257.99</u>	<u>-</u>
Total Undistributed Expenditures - Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	9,960.00		9,960.00	7,391.00	2,569.00
	<u>9,960.00</u>	<u>-</u>	<u>9,960.00</u>	<u>7,391.00</u>	<u>2,569.00</u>
Total Undistributed Expenditures - Student Transportation					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: US Wiggins**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 10,707.00	\$ 42,015.91	\$ 52,722.91	\$ 52,722.91	
Other Retirement Contributions - PERS	88,559.00		88,559.00	88,559.00	
Health Benefits					
<b>Total Undistributed Expenditures - Unallocated Employee Benefits</b>	<u>99,266.00</u>	<u>42,015.91</u>	<u>141,281.91</u>	<u>141,281.91</u>	<u>-</u>
<b>Total Undistributed Expenditures</b>	<u>876,174.00</u>	<u>(74,057.26)</u>	<u>802,116.74</u>	<u>681,895.69</u>	<u>\$ 120,221.05</u>
<b>Total General Current Expense</b>	<u>3,922,571.00</u>	<u>-</u>	<u>3,922,571.00</u>	<u>3,542,550.97</u>	<u>380,020.03</u>
<b>Capital Outlay:</b>					
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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>Capital Outlay (Cont'd):</b>					
Undistributed Expenditures:					
Instruction	_____	_____	_____	_____	_____
Support Services - Students - Regular	_____	_____	_____	_____	_____
Support Services - Instructional Staff	_____	_____	_____	_____	_____
School Administration	_____	_____	_____	_____	_____
Operation & Maintenance of Plant Services	_____	_____	_____	_____	_____
Security	_____	_____	_____	_____	_____
Total Equipment	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<u>\$ 3,922,571.00</u>	<u>\$ -</u>	<u>\$ 3,922,571.00</u>	<u>\$ 3,542,550.97</u>	<u>\$ 380,020.03</u>
Other Financing Sources :					
Operating Transfer In	<u>3,922,571.00</u>	<u>-</u>	<u>3,922,571.00</u>	<u>3,542,550.97</u>	<u>(380,020.03)</u>
Total Other Financing Sources:	<u>3,922,571.00</u>	<u>-</u>	<u>3,922,571.00</u>	<u>3,542,550.97</u>	<u>(380,020.03)</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, 2016

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 143,216.00	\$ (24,971.72)	\$ 118,244.28	\$ 118,244.28	
Grades 1-5	909,093.00	146,479.50	1,055,572.50	1,055,572.50	
Grades 6-8	356,268.00	317,618.77	673,886.77	673,886.77	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	59,152.00	(13,500.00)	45,652.00	45,651.00	\$ 1.00
Purchased Professional - Educational Services	2,500.00	(1,300.00)	1,200.00	1,200.00	
Purchased Technical Services	1,825.00	(1,825.00)			
Other Purchased Services					
General Supplies	137,261.00	(81,651.99)	55,609.01	55,385.33	223.68
Textbooks	3,041.00	(3,041.00)			
Other Objects	10,775.00	3,578.66	14,353.66	14,353.66	
Total Regular Programs	1,623,131.00	341,387.22	1,964,518.22	1,964,293.54	224.68
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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	\$ 75,008.00	\$ 229,839.06	\$ 304,847.06	\$ 253,304.56	\$ 51,542.50
Other Salaries for Instruction		38,574.20	38,574.20	38,574.20	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	6,000.00	(6,000.00)			
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	81,008.00	262,413.26	343,421.26	291,878.76	51,542.50
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction		\$ 31,636.58	\$ 31,636.58	\$ 25,881.00	\$ 5,755.58
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 2,000.00	(2,000.00)			
Textbooks					
Other Objects					
Total Behavioral Disabilities	2,000.00	29,636.58	31,636.58	25,881.00	5,755.58
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 644,429.00	\$ (320,841.14)	\$ 323,587.86	\$ 323,587.86	
Other Salaries for Instruction	50,439.00	(50,439.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resource Room/Center	694,868.00	(371,280.14)	323,587.86	323,587.86	-
Total Special Education	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	777,876.00	(79,230.30)	698,645.70	641,347.62	\$ 57,298.08
Bilingual Education:					
Salaries of Teachers	690,147.00	(239,134.87)	451,012.13	451,012.13	
Other Salaries for Instruction		25,032.00	25,032.00	25,032.00	
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Bilingual Education	690,147.00	(214,102.87)	476,044.13	476,044.13	-
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials	1,500.00		1,500.00	1,500.00	
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total School Sponsored Co-curricular Activities - Instruction	1,500.00	-	1,500.00	1,500.00	-
School Sponsored Athletics - Instruction:					
Supplies and Materials	2,000.00	(691.37)	1,308.63	1,308.63	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
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		\$ 26,520.42	\$ 26,520.42	\$ 26,520.42	-
Total Instructional/Alternative Education Program - Instruction	-	26,520.42	26,520.42	26,520.42	-

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 3,592.92	\$ 3,592.92	\$ 3,592.92	
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 18,163.00	(18,163.00)			
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	16,621.00	5,257.44	21,878.44	21,878.44	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>34,784.00</u>	<u>(9,312.64)</u>	<u>25,471.36</u>	<u>25,471.36</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	61,603.00	3,400.00	65,003.00	65,003.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	750.00	(750.00)			
Other Objects					
Total Undistributed Expenditures - Health Services	<u>62,353.00</u>	<u>2,650.00</u>	<u>65,003.00</u>	<u>65,003.00</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	83,303.00	4,415.78	87,718.78	87,718.78	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,500.00	(1,500.00)			
Other Objects					
Total Undistributed Expenditures - Guidance	<u>84,803.00</u>	<u>2,915.78</u>	<u>87,718.78</u>	<u>87,718.78</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
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					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 3,000.00	\$ (3,000.00)			
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	3,000.00	(3,000.00)	-	-	-
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 136,183.00	\$ 111,594.54	\$ 247,777.54	\$ 247,777.54	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	91,281.00	(7,510.57)	83,770.43	83,770.43	
Other Salaries					
Purchased Professional and Technical Services	1,825.00	(1,825.00)			
Other Purchased Services		1,120.00	1,120.00	1,120.00	
Supplies and Materials	7,300.00	(2,399.77)	4,900.23	4,900.23	
Other Objects					
<b>Total Undistributed Expenditures -</b>					
Support Services-School Admin.	<u>236,589.00</u>	<u>100,979.20</u>	<u>337,568.20</u>	<u>337,568.20</u>	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	128,427.00	(126,441.34)	1,985.66	2,055.35	\$ (69.69)
General Supplies					
<b>Total Undistributed Expenditures -</b>					
Custodial Services	<u>128,427.00</u>	<u>(126,441.34)</u>	<u>1,985.66</u>	<u>2,055.35</u>	<u>(69.69)</u>
Undistributed Expenditures - Security					
Salaries	121,254.00	(50,315.87)	70,938.13	70,938.13	
General Supplies	<u>2,600.00</u>	<u>(2,600.00)</u>			
<b>Total Undistributed Expenditures -</b>					
Security	<u>123,854.00</u>	<u>(52,915.87)</u>	<u>70,938.13</u>	<u>70,938.13</u>	-
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	<u>19,600.00</u>	<u>(9,992.50)</u>	<u>9,607.50</u>	<u>9,607.50</u>	
<b>Total Undistributed Expenditures - Student Transportation</b>	<u>19,600.00</u>	<u>(9,992.50)</u>	<u>9,607.50</u>	<u>9,607.50</u>	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 24,251.00	\$ 21,234.27	\$ 45,485.27	\$ 45,485.27	
Other Retirement Contributions - PERS	73,076.00		73,076.00	73,076.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	97,327.00	21,234.27	118,561.27	118,561.27	-
Total Undistributed Expenditures	790,737.00	(73,883.10)	716,853.90	716,923.59	\$ (69.69)
<b>Total General Current Expense</b>	3,885,391.00	-	3,885,391.00	3,827,937.93	57,453.07
<b>Capital Outlay:</b>					
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					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>Capital Outlay (Cont'd):</b>					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<u>\$ 3,885,391.00</u>	<u>-</u>	<u>\$ 3,885,391.00</u>	<u>\$ 3,827,937.93</u>	<u>\$ 57,453.07</u>
Other Financing Sources :					
Operating Transfer In	<u>3,885,391.00</u>	<u>-</u>	<u>3,885,391.00</u>	<u>3,827,937.93</u>	<u>(57,453.07)</u>
Total Other Financing Sources:	<u>3,885,391.00</u>	<u>-</u>	<u>3,885,391.00</u>	<u>3,827,937.93</u>	<u>(57,453.07)</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, 2016

**School: Whittier**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten				\$ 13,908.35	\$ (13,908.35)
Grades 1-5	\$ 559,941.00		\$ 559,941.00	667,686.53	(107,745.53)
Grades 6-8	149,998.00		149,998.00	27,866.52	122,131.48
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction				27,817.85	(27,817.85)
Purchased Professional - Educational Services	25,000.00	\$ (10,000.00)	15,000.00		15,000.00
Purchased Technical Services	18,250.00	(15,000.00)	3,250.00		3,250.00
Other Purchased Services	1,000.00		1,000.00		1,000.00
General Supplies	46,150.00	3,599.00	49,749.00	33,349.60	16,399.40
Textbooks	3,000.00		3,000.00		3,000.00
Other Objects	4,700.00	10,000.00	14,700.00	9,131.75	5,568.25
<b>Total Regular Programs</b>	<u>808,039.00</u>	<u>(11,401.00)</u>	<u>796,638.00</u>	<u>779,760.60</u>	<u>16,877.40</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers				0.01	(0.01)
Other Salaries for Instruction				13,360.00	(13,360.00)
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	500.00	(500.00)			
Textbooks					
Other Objects					
<b>Total Cognitive - Mild</b>	<u>500.00</u>	<u>(500.00)</u>	<u>-</u>	<u>13,360.01</u>	<u>(13,360.01)</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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				\$ 132,279.95	\$ (132,279.95)
Other Salaries for Instruction				9,174.10	(9,174.10)
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	-	-	-	141,454.05	(141,454.05)
Autism:					
Salaries of Teachers				6,400.30	(6,400.30)
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	6,400.30	(6,400.30)

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Whittier**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-
	_____	_____	_____	_____	_____

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 257,772.00	\$ (15,772.98)	\$ 241,999.02	\$ 81,266.80	\$ 160,732.22
Other Salaries for Instruction	25,220.00		25,220.00		25,220.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Resource Room/Center</b>	<u>282,992.00</u>	<u>(15,772.98)</u>	<u>267,219.02</u>	<u>81,266.80</u>	<u>185,952.22</u>
<b>Total Special Education</b>	<u>283,492.00</u>	<u>(16,272.98)</u>	<u>267,219.02</u>	<u>242,481.16</u>	<u>24,737.86</u>
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies	200.00	(200.00)			
Textbooks					
Other Objects					
<b>Total Bilingual Education</b>	<u>200.00</u>	<u>(200.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials	200.00		200.00		200.00
<b>Total School Sponsored Co-curricular Activities - Instruction</b>	<u>200.00</u>	<u>-</u>	<u>200.00</u>	<u>-</u>	<u>200.00</u>
School Sponsored Athletics - Instruction:					
Salaries	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Whittier**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 7,957.11	\$ 7,957.11	\$ 20,550.00	\$ (12,592.89)
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators				35,624.12	(35,624.12)
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 5,000.00	15,993.89	20,993.89	20,993.89	
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<u>5,000.00</u>	<u>23,951.00</u>	<u>28,951.00</u>	<u>77,168.01</u>	<u>(48,217.01)</u>
Undistributed Expenditures - Health Services:					
Salaries				67,209.53	(67,209.53)
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Health Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,209.53</u>	<u>(67,209.53)</u>
Undistributed Expenditures - Students - Extra Service:					
Salaries					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Students - Extra Service</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff				\$ 102,600.83	\$ (102,600.83)
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services	\$ 2,000.00		\$ 2,000.00	741.75	1,258.25
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	5,000.00	\$ (5,000.00)			
Other Objects					
	<u>7,000.00</u>	<u>(5,000.00)</u>	<u>2,000.00</u>	<u>103,342.58</u>	<u>(101,342.58)</u>
Total Undistributed Expenditures - Guidance					
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	1,000.00		1,000.00		1,000.00
	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>
Total Undistributed Expenditures -					
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries					
Salaries of Technology Coordinators	13,866.00		13,866.00		13,866.00
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,500.00	(1,500.00)			
Other Objects					
	<u>15,366.00</u>	<u>(1,500.00)</u>	<u>13,866.00</u>	<u>-</u>	<u>13,866.00</u>
Total Undistributed Expenditures - Educational Media/Library					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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					
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir				\$ 278,401.11	\$ (278,401.11)
Salaries of Other Professional Staff	\$ 92,000.00		\$ 92,000.00		92,000.00
Salaries of Secretarial and Clerical Assistants	44,696.00		44,696.00	3,350.00	41,346.00
Other Salaries					
Purchased Professional and Technical Services	500.00		500.00		500.00
Other Purchased Services					
Supplies and Materials	12,050.00	\$ (12,050.00)			
Other Objects					
<b>Total Undistributed Expenditures - Support Services-School Admin.</b>	<u>149,246.00</u>	<u>(12,050.00)</u>	<u>137,196.00</u>	<u>281,751.11</u>	<u>(144,555.11)</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides				1,801.17	(1,801.17)
General Supplies	500.00	(500.00)			
<b>Total Undistributed Expenditures - Custodial Services</b>	<u>500.00</u>	<u>(500.00)</u>	<u>-</u>	<u>1,801.17</u>	<u>(1,801.17)</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Whittier**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Security					
Salaries				\$ 81,861.61	\$ (81,861.61)
General Supplies	\$ 300.00	\$ (300.00)			
Total Undistributed Expenditures - Security	<u>300.00</u>	<u>(300.00)</u>	<u>-</u>	<u>81,861.61</u>	<u>(81,861.61)</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	2,700.00	7,500.00	\$ 10,200.00	165.00	10,035.00
Total Undistributed Expenditures - Student Transportation	<u>2,700.00</u>	<u>7,500.00</u>	<u>10,200.00</u>	<u>165.00</u>	<u>10,035.00</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	13,599.00	15,772.98	29,371.98	29,371.98	
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>15,772.98</u>	<u>90,717.98</u>	<u>90,717.98</u>	<u>-</u>
Total Undistributed Expenditures	<u>256,057.00</u>	<u>27,873.98</u>	<u>283,930.98</u>	<u>704,016.99</u>	<u>(420,086.01)</u>
<b>Total General Current Expense</b>	<u>1,347,988.00</u>	<u>-</u>	<u>1,347,988.00</u>	<u>1,726,258.75</u>	<u>(378,270.75)</u>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5	3,000.00		3,000.00		3,000.00
Grades 6-8					
Grades 9-12					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>Capital Outlay (Cont'd):</b>					
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					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff	\$ 1,000.00		\$ 1,000.00		\$ 1,000.00
School Administration					
Operation & Maintenance of Plant Services					
Security					
<b>Total Equipment</b>	<u>4,000.00</u>	<u>-</u>	<u>4,000.00</u>	<u>-</u>	<u>4,000.00</u>
<b>Total Capital Outlay</b>	<u>4,000.00</u>	<u>-</u>	<u>4,000.00</u>	<u>-</u>	<u>4,000.00</u>
<b>District-Wide School Based Expenditures</b>	<u>1,351,988.00</u>	<u>-</u>	<u>1,351,988.00</u>	<u>\$ 1,726,258.75</u>	<u>(374,270.75)</u>
Other Financing Sources :					
Operating Transfer In	<u>1,351,988.00</u>	<u>-</u>	<u>1,351,988.00</u>	<u>1,726,258.75</u>	<u>374,270.75</u>
<b>Total Other Financing Sources:</b>	<u>1,351,988.00</u>	<u>-</u>	<u>1,351,988.00</u>	<u>1,726,258.75</u>	<u>374,270.75</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, 2016

**School: Wilson**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 214,824.00		\$ 214,824.00	\$ 208,661.45	\$ 6,162.55
Grades 1-5	1,326,561.00	\$ 203,326.41	1,529,887.41	1,529,887.41	
Grades 6-8	693,972.00	(243,705.14)	450,266.86	384,394.75	65,872.11
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	82,609.00	51,689.55	134,298.55	134,298.55	
Purchased Professional - Educational Services	24,500.00		24,500.00	2,500.00	22,000.00
Purchased Technical Services	3,000.00		3,000.00		3,000.00
Other Purchased Services		1,000.00	1,000.00		1,000.00
General Supplies	140,381.00	(50,860.00)	89,521.00	74,299.22	15,221.78
Textbooks	8,000.00		8,000.00		8,000.00
Other Objects	15,950.00	5,000.00	20,950.00	17,524.25	3,425.75
<b>Total Regular Programs</b>	<u>2,509,797.00</u>	<u>(33,549.18)</u>	<u>2,476,247.82</u>	<u>2,351,565.63</u>	<u>124,682.19</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					
<b>Total Cognitive - Mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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	\$ 77,460.00	\$ 166,481.09	\$ 243,941.09	\$ 243,941.09	
Other Salaries for Instruction		83,426.62	83,426.62	83,426.62	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Learning and/or Language Disabilities	77,460.00	249,907.71	327,367.71	327,367.71	-
Autism:					
Salaries of Teachers		105,782.28	105,782.28	105,782.28	
Other Salaries for Instruction		22,094.13	22,094.13	22,094.13	
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-----	-----	-----	-----	-----
Total Autism	-	127,876.41	127,876.41	127,876.41	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Wilson**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
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	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Resource Room/Center:					
Salaries of Teachers	\$ 902,201.00	\$ (383,770.00)	\$ 518,431.00	\$ 265,681.21	\$ 252,749.79
Other Salaries for Instruction	50,439.00		50,439.00		50,439.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Resource Room/Center</b>	<u>952,640.00</u>	<u>(383,770.00)</u>	<u>568,870.00</u>	<u>265,681.21</u>	<u>303,188.79</u>
Cognitive - Severe:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Severe</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Special Education</b>	<u>1,030,100.00</u>	<u>(5,985.88)</u>	<u>1,024,114.12</u>	<u>720,925.33</u>	<u>303,188.79</u>
Bilingual Education:					
Salaries of Teachers	69,639.00	(16,726.72)	52,912.28	31,537.08	21,375.20
Other Salaries for Instruction					
General Supplies					
Textbooks					
Other Objects					
<b>Total Bilingual Education</b>	<u>69,639.00</u>	<u>(16,726.72)</u>	<u>52,912.28</u>	<u>31,537.08</u>	<u>21,375.20</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials	2,400.00		2,400.00		2,400.00
Other Objects					
<b>Total School Sponsored Co-curricular Activities - Instruction</b>	<u>2,400.00</u>	<u>-</u>	<u>2,400.00</u>	<u>-</u>	<u>2,400.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials	\$ 2,000.00	\$ (2,000.00)			
Total School Sponsored Athletics - Instruction	<u>2,000.00</u>	<u>(2,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries		19,806.97	\$ 19,806.97	\$ 19,806.97	
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	<u>-</u>	<u>19,806.97</u>	<u>19,806.97</u>	<u>19,806.97</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					
General Supplies	1,750.00	(1,750.00)			
Total Summer School Programs - Instruction	<u>1,750.00</u>	<u>(1,750.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries		24,297.48	24,297.48	24,297.48	
Total Instructional/Alternative Education Program - Instruction	<u>-</u>	<u>24,297.48</u>	<u>24,297.48</u>	<u>24,297.48</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 11,988.00		\$ 11,988.00		\$ 11,988.00
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	30,372.00	\$ 32,584.78	62,956.78	\$ 36,210.18	26,746.60
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	42,360.00	32,584.78	74,944.78	36,210.18	38,734.60
Undistributed Expenditures - Health Services:					
Salaries					
Salaries of Social Services Coordinators	55,155.00	2,976.00	58,131.00	58,131.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	55,155.00	2,976.00	58,131.00	58,131.00	-
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	62,203.00	5,401.00	67,604.00	67,604.00	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	62,203.00	5,401.00	67,604.00	67,604.00	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**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>
<b>General Current Expense (Cont'd):</b>					
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)			
Other Objects					
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<u>7,950.00</u>	<u>(7,950.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Educational Media/Library:					
Salaries					
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	42,785.00		\$ 42,785.00		\$ 42,785.00
Other Objects					
<b>Total Undistributed Expenditures - Educational Media/Library</b>	<u>42,785.00</u>		<u>42,785.00</u>	<u>-</u>	<u>42,785.00</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					
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Wilson**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 109,695.00		\$ 109,695.00	\$ 104,165.67	\$ 5,529.33
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	86,440.00	\$ 3,860.41	90,300.41	90,300.41	
Other Salaries					
Purchased Professional and Technical Services	3,000.00		3,000.00		3,000.00
Other Purchased Services					
Supplies and Materials	3,300.00	900.00	4,200.00	4,105.00	95.00
Other Objects					
<b>Total Undistributed Expenditures - Support Services-School Admin.</b>	<b>202,435.00</b>	<b>4,760.41</b>	<b>207,195.41</b>	<b>198,571.08</b>	<b>8,624.33</b>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	132,846.00	(55,000.00)	77,846.00	977.27	76,868.73
General Supplies					
<b>Total Undistributed Expenditures - Custodial Services</b>	<b>132,846.00</b>	<b>(55,000.00)</b>	<b>77,846.00</b>	<b>977.27</b>	<b>76,868.73</b>
Undistributed Expenditures - Security					
Salaries	121,254.00		121,254.00	97,024.75	24,229.25
General Supplies	2,600.00	(570.00)	2,030.00		2,030.00
<b>Total Undistributed Expenditures - Security</b>	<b>123,854.00</b>	<b>(570.00)</b>	<b>123,284.00</b>	<b>97,024.75</b>	<b>26,259.25</b>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	13,000.00		13,000.00	7,253.00	5,747.00
<b>Total Undistributed Expenditures - Student Transportation</b>	<b>13,000.00</b>	<b>-</b>	<b>13,000.00</b>	<b>7,253.00</b>	<b>5,747.00</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Wilson**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 18,167.00	\$ 33,705.14	\$ 51,872.14	\$ 51,872.14	
Other Retirement Contributions - PERS	77,656.00		77,656.00	77,656.00	
Health Benefits					
<b>Total Undistributed Expenditures - Unallocated Employee Benefits</b>	<u>95,823.00</u>	<u>33,705.14</u>	<u>129,528.14</u>	<u>129,528.14</u>	-
<b>Total Undistributed Expenditures</b>	<u>779,411.00</u>	<u>15,907.33</u>	<u>795,318.33</u>	<u>595,299.42</u>	<u>\$ 200,018.91</u>
<b>Total General Current Expense</b>	<u>4,395,097.00</u>	<u>-</u>	<u>4,395,097.00</u>	<u>3,743,431.91</u>	<u>651,665.09</u>
<b>Capital Outlay:</b>					
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					

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2016

**School: Wilson**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>Capital Outlay (Cont'd):</b>					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	\$ 4,395,097.00	-	\$ 4,395,097.00	\$ 3,743,431.91	\$ 651,665.09
Other Financing Sources :					
Operating Transfer In	4,395,097.00	-	4,395,097.00	3,743,431.91	(651,665.09)
Total Other Financing Sources:	4,395,097.00	-	4,395,097.00	3,743,431.91	(651,665.09)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2016

	N.C.L.B.							Total Carried Forward
	Title IA	Title IA			Title IIA	Title III	Title III - Immigrant	
		School Improvement	School Improvement	School Improvement				
<b>REVENUES:</b>								
Federal Sources	\$ 7,766,267.16	\$ 46,928.59	\$ 1,474,811.84	\$ 57,390.42	\$ 1,783,514.55	\$ 343,375.23	\$ 20,433.60	\$ 11,492,721.39
State Sources								
Local Sources								
<b>Total Revenues</b>	<u>7,766,267.16</u>	<u>46,928.59</u>	<u>1,474,811.84</u>	<u>57,390.42</u>	<u>1,783,514.55</u>	<u>343,375.23</u>	<u>20,433.60</u>	<u>11,492,721.39</u>
<b>EXPENDITURES:</b>								
<b>Instruction:</b>								
Salaries of Teachers	76,457.22		1,308,668.24	41,819.49		97,691.48		1,524,636.43
Other Salaries for Instruction								
Purchased Professional and Technical Services	246,648.00	16,250.00						262,898.00
Other Purchased Services (400-500 series)								
General Supplies	1,152,090.19	535.50	19,829.50	3,797.64		126,857.90	20,433.60	1,323,544.33
Textbooks								
Other Objects								
<b>Total Instruction</b>	<u>1,475,195.41</u>	<u>16,785.50</u>	<u>1,328,497.74</u>	<u>45,617.13</u>	<u>-</u>	<u>224,549.38</u>	<u>20,433.60</u>	<u>3,111,078.76</u>
<b>Support Services:</b>								
Salaries of Teachers	1,334,409.26		42,917.78	6,016.80	164,041.35	7,767.00		1,555,152.19
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	507,761.22		103,396.32	3,659.69	12,549.16	8,067.57		635,433.96
Purchased Professional and Technical Services	923,072.05				564,774.06			1,487,846.11
Purchased Professional - Educational Services								
Contracted Services - Transportation Other than Between Home and School								
Other Purchased Services (400-500 series)	55,912.00	21,372.14			81,038.00	65,564.32		223,886.46
Travel	1,519.15				11,913.25	9,176.96		22,609.36
Cleaning, Repair & Maintenance								
Supplies and Materials	130,821.44	8,770.95			2,004.00	28,250.00		169,846.39
Other Objects	24,661.14			2,096.80				26,757.94
<b>Total Support Services</b>	<u>2,978,156.26</u>	<u>30,143.09</u>	<u>146,314.10</u>	<u>11,773.29</u>	<u>836,319.82</u>	<u>118,825.85</u>	<u>-</u>	<u>4,121,532.41</u>
<b>Total Expenditures</b>	<u>4,453,351.67</u>	<u>46,928.59</u>	<u>1,474,811.84</u>	<u>57,390.42</u>	<u>836,319.82</u>	<u>343,375.23</u>	<u>20,433.60</u>	<u>7,232,611.17</u>
<b>Other Financing Sources (Uses):</b>								
Transfer from General Fund								
Contribution to School Based Budgets	(3,312,915.49)				(947,194.73)			(4,260,110.22)
<b>Total Outflows</b>	<u>7,766,267.16</u>	<u>46,928.59</u>	<u>1,474,811.84</u>	<u>57,390.42</u>	<u>1,783,514.55</u>	<u>343,375.23</u>	<u>20,433.60</u>	<u>11,492,721.39</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(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, 2016

	Total Brought Forward	I.D.E.A. Part B. Basic	I.D.E.A. Part B. Preschool Incentive	Carl D. Perkins Vocational Education	School Based Youth Services Program-H.E.A.R.	School Based Youth Services Program-H.E.A.R.	School Based Youth Services Program - Child & Family	School Based Youth Services Program - Counseling	Total Carried Forward
<b>REVENUES:</b>									
Federal Sources	\$ 11,492,721.39	\$ 3,900,179.21	\$ 121,785.12	\$ 94,229.14	\$ 202,417.29	\$ 28,490.41	\$ 1,875,490.84	\$ 139,477.95	\$ 17,854,791.35
State Sources									
Local Sources									
<b>Total Revenues</b>	<b>11,492,721.39</b>	<b>3,900,179.21</b>	<b>121,785.12</b>	<b>94,229.14</b>	<b>202,417.29</b>	<b>28,490.41</b>	<b>1,875,490.84</b>	<b>139,477.95</b>	<b>17,854,791.35</b>
<b>EXPENDITURES:</b>									
<b>Instruction:</b>									
Salaries of Teachers	1,524,636.43	288,465.37		7,420.38					1,820,522.18
Other Salaries for Instruction									
Purchased Professional and Technical Services	262,898.00								262,898.00
Other Purchased Services (400-500 series)		2,694,993.06	43,047.00						2,738,040.06
General Supplies	1,323,544.33			75,548.13	12,919.94				1,412,012.40
Textbooks									
Other Objects							2,441.50		2,441.50
<b>Total Instruction</b>	<b>3,111,078.76</b>	<b>2,983,458.43</b>	<b>43,047.00</b>	<b>82,968.51</b>	<b>12,919.94</b>	<b>-</b>	<b>2,441.50</b>	<b>-</b>	<b>6,235,914.14</b>
<b>Support Services:</b>									
Salaries of Teachers	1,555,152.19	128,060.15	73,142.70		95,981.67	19,170.22	509,637.06	99,353.11	2,480,497.10
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	635,433.96	46,638.10	5,595.42	567.63	31,959.13	8,120.69		34,136.54	762,451.47
Purchased Professional and Technical Services	1,487,846.11	562,323.11		8,290.00	54,506.30		1,073,511.00		3,186,476.52
Purchased Professional - Educational Services									
Contracted Services - Transportation Other than Between Home and School									
Other Purchased Services (400-500 series)	223,886.46	750.00		2,403.00	7,050.25		237,300.56	5,988.30	477,378.57
Travel	22,609.36								22,609.36
Cleaning, Repair & Maintenance									
Supplies and Materials	169,846.39	178,949.42				1,199.50	52,600.72		402,596.03
Other Objects	26,757.94								26,757.94
<b>Total Support Services</b>	<b>4,121,532.41</b>	<b>916,720.78</b>	<b>78,738.12</b>	<b>11,260.63</b>	<b>189,497.35</b>	<b>28,490.41</b>	<b>1,873,049.34</b>	<b>139,477.95</b>	<b>7,358,766.99</b>
<b>Total Expenditures</b>	<b>7,232,611.17</b>	<b>3,900,179.21</b>	<b>121,785.12</b>	<b>94,229.14</b>	<b>202,417.29</b>	<b>28,490.41</b>	<b>1,875,490.84</b>	<b>139,477.95</b>	<b>13,594,681.13</b>
<b>Other Financing Sources (Uses)</b>									
Transfer from General Fund									
Contribution to School Based Budgets	(4,260,110.22)								(4,260,110.22)
<b>Total Outflows</b>	<b>11,492,721.39</b>	<b>3,900,179.21</b>	<b>121,785.12</b>	<b>94,229.14</b>	<b>202,417.29</b>	<b>28,490.41</b>	<b>1,875,490.84</b>	<b>139,477.95</b>	<b>17,854,791.35</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(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, 2016

	Total Brought Forward	School Climate Transformation Grant	Preschool Education Aid	Adult Basic Education	Nonpublic Textbook Aid, Ch. 194, L. 1979	Nonpublic Security Aid	Nonpublic Nursing Aid	Nonpublic Technology Aid	Total Carried Forward
<b>REVENUES:</b>									
Federal Sources	\$ 17,854,791.35	\$ 3,598.18							\$ 17,858,389.53
State Sources			\$ 28,340,787.11	\$ 44,221.06	\$ 53,685.50	\$ 18,805.08	\$ 90,154.39	\$ 25,918.16	28,573,571.30
Local Sources									
<b>Total Revenues</b>	<b>17,854,791.35</b>	<b>3,598.18</b>	<b>28,340,787.11</b>	<b>44,221.06</b>	<b>53,685.50</b>	<b>18,805.08</b>	<b>90,154.39</b>	<b>25,918.16</b>	<b>46,431,960.83</b>
<b>EXPENDITURES:</b>									
<b>Instruction:</b>									
Salaries of Teachers	1,820,522.18		4,696,434.82	40,275.14					6,557,232.14
Other Salaries for Instruction			2,000,090.67						2,000,090.67
Purchased Professional and Technical Services	262,898.00								262,898.00
Other Purchased Services (400-500 series)	2,738,040.06		109,051.50						2,847,091.56
General Supplies	1,412,012.40		387,433.35	693.70				25,918.16	1,826,057.61
Textbooks					53,685.50				53,685.50
Other Objects	2,441.50								2,441.50
<b>Total Instruction</b>	<b>6,235,914.14</b>	<b>-</b>	<b>7,193,010.34</b>	<b>40,968.84</b>	<b>53,685.50</b>	<b>-</b>	<b>-</b>	<b>25,918.16</b>	<b>13,549,496.98</b>
<b>Support Services:</b>									
Salaries of Teachers	2,480,497.10								2,480,497.10
Salaries of Supervisors of Instruction			248,961.31						248,961.31
Salaries of Program Directors			469,085.73						469,085.73
Salaries of Other Professional Staff			1,595,624.63						1,595,624.63
Salaries of Secretarial and Clerical Assistants			360,477.55						360,477.55
Other Salaries			202,660.15						202,660.15
Salaries - Community Parent Involvement Coordinator			51,695.02						51,695.02
Salaries - Faciliator			994,211.69						994,211.69
Personal Services - Employee Benefits	762,451.47		2,979,189.66	3,252.22					3,744,893.35
Purchased Professional and Technical Services	3,186,476.52								3,186,476.52
Purchased Professional - Educational Services - Contracted Pre K Services			11,223,248.42						11,223,248.42
Purchased Professional - Educational Services			4,048,099.32				90,154.39		4,138,253.71
Contracted Services - Transportation Other than Between Home and School			14,940.00						14,940.00
Other Purchased Services (400-500 series)	477,378.57	116.00	2,790.00						480,284.57
Travel	22,609.36		14,659.12						37,268.48
Cleaning, Repair & Maintenance			306,847.66						306,847.66
Supplies and Materials	402,596.03	3,482.18	189,540.22			18,805.08			614,423.51
Other Objects	26,757.94		42,930.29						69,688.23
<b>Total Support Services</b>	<b>7,358,766.99</b>	<b>3,598.18</b>	<b>22,744,960.77</b>	<b>3,252.22</b>	<b>-</b>	<b>18,805.08</b>	<b>90,154.39</b>	<b>-</b>	<b>30,219,537.63</b>
<b>Total Expenditures</b>	<b>13,594,681.13</b>	<b>3,598.18</b>	<b>29,937,971.11</b>	<b>44,221.06</b>	<b>53,685.50</b>	<b>18,805.08</b>	<b>90,154.39</b>	<b>25,918.16</b>	<b>43,769,034.61</b>
<b>Other Financing Sources (Uses):</b>									
Transfer from General Fund			1,597,184.00						1,597,184.00
Contribution to School Based Budgets	(4,260,110.22)								(4,260,110.22)
<b>Total Outflows</b>	<b>17,854,791.35</b>	<b>3,598.18</b>	<b>28,340,787.11</b>	<b>44,221.06</b>	<b>53,685.50</b>	<b>18,805.08</b>	<b>90,154.39</b>	<b>25,918.16</b>	<b>46,431,960.83</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(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, 2016

	Total Brought Forward	N.J. Nonpublic Auxiliary Services Ch. 192				N.J. Nonpublic Handicapped Services Ch. 193				Total
		Compensatory Education	English as a Second Language	Transportation	Home Instruction	Supplemental Instruction	Examination and Classification	Corrective Speech	Private Grants	
<b>REVENUES:</b>										
Federal Sources	\$ 17,858,389.53									\$ 17,858,389.53
State Sources	28,573,571.30	\$ 798,539.40	\$ 111,633.38	\$ 37,763.61	\$ 10,923.00	\$ 107,291.25	\$ 130,042.51	\$ 93,464.80		29,863,229.25
Local Sources									\$ 50,438.07	50,438.07
<b>Total Revenues</b>	<b>46,431,960.83</b>	<b>798,539.40</b>	<b>111,633.38</b>	<b>37,763.61</b>	<b>10,923.00</b>	<b>107,291.25</b>	<b>130,042.51</b>	<b>93,464.80</b>	<b>50,438.07</b>	<b>47,772,056.85</b>
<b>EXPENDITURES:</b>										
<b>Instruction:</b>										
Salaries of Teachers	6,557,232.14									6,557,232.14
Other Salaries for Instruction	2,000,090.67									2,000,090.67
Purchased Professional and Technical Services	262,898.00									262,898.00
Other Purchased Services (400-500 series)	2,847,091.56									2,847,091.56
General Supplies	1,826,057.61									1,826,057.61
Textbooks	53,685.50									53,685.50
Other Objects	2,441.50									2,441.50
<b>Total Instruction</b>	<b>13,549,496.98</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,549,496.98</b>
<b>Support Services:</b>										
Salaries of Teachers	2,480,497.10									2,480,497.10
Salaries of Supervisors of Instruction	248,961.31									248,961.31
Salaries of Program Directors	469,085.73									469,085.73
Salaries of Other Professional Staff	1,595,624.63									1,595,624.63
Salaries of Secretarial and Clerical Assistants	360,477.55									360,477.55
Other Salaries	202,660.15									202,660.15
Salaries - Community Parent Involvement Coordinator	51,695.02									51,695.02
Salaries - Faciliator	994,211.69									994,211.69
Personal Services - Employee Benefits	3,744,893.35									3,744,893.35
Purchased Professional and Technical Services	3,186,476.52									3,186,476.52
Purchased Professional - Educational Services - Contracted Pre K Services	11,223,248.42									11,223,248.42
Purchased Professional - Educational Services	4,138,253.71	798,539.40	111,633.38	37,763.61	10,923.00	107,291.25	130,042.51	93,464.80		5,427,911.66
Contracted Services - Transportation Other than Between Home and School	14,940.00									14,940.00
Other Purchased Services (400-500 series)	480,284.57								30,053.94	510,338.51
Travel	37,268.48									37,268.48
Cleaning, Repair & Maintenance	306,847.66									306,847.66
Supplies and Materials	614,423.51								20,384.13	634,807.64
Other Objects	69,688.23									69,688.23
<b>Total Support Services</b>	<b>30,219,537.63</b>	<b>798,539.40</b>	<b>111,633.38</b>	<b>37,763.61</b>	<b>10,923.00</b>	<b>107,291.25</b>	<b>130,042.51</b>	<b>93,464.80</b>	<b>50,438.07</b>	<b>31,559,633.65</b>
<b>Total Expenditures</b>	<b>43,769,034.61</b>	<b>798,539.40</b>	<b>111,633.38</b>	<b>37,763.61</b>	<b>10,923.00</b>	<b>107,291.25</b>	<b>130,042.51</b>	<b>93,464.80</b>	<b>50,438.07</b>	<b>45,109,130.63</b>
<b>Other Financing Sources (Uses)</b>										
Transfer from General Fund	1,597,184.00									1,597,184.00
Contribution to School Based Budgets	(4,260,110.22)									(4,260,110.22)
<b>Total Outflows</b>	<b>46,431,960.83</b>	<b>798,539.40</b>	<b>111,633.38</b>	<b>37,763.61</b>	<b>10,923.00</b>	<b>107,291.25</b>	<b>130,042.51</b>	<b>93,464.80</b>	<b>50,438.07</b>	<b>47,772,056.85</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Special Revenue Fund  
 Schedule of Preschool Education Aid  
 Budgetary Basis  
 For the Fiscal Year Ended June 30, 2016

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>EXPENDITURES:</b>			
Instruction:			
Salaries of Teachers	\$ 4,917,217.00	\$ 4,696,434.82	\$ 220,782.18
Other Salaries for Instruction	2,109,880.00	2,000,090.67	109,789.33
Other Purchased Professional Services	151,138.00	109,051.50	42,086.50
General Supplies	688,170.00	387,433.35	300,736.65
<b>Total Instruction</b>	<u>7,866,405.00</u>	<u>7,193,010.34</u>	<u>673,394.66</u>
Support Services:			
Salaries - Supervisors of Instruction	311,330.00	248,961.31	62,368.69
Salaries - Program Directors	545,338.00	469,085.73	76,252.27
Salaries - Other Professional Staff	1,595,625.00	1,595,624.63	0.37
Salaries - Secretarial and Clerical Assistants	360,478.00	360,477.55	0.45
Salaries - Other	266,782.00	202,660.15	64,121.85
Salaries - Community Parent Involvement Coordinator	72,666.00	51,695.02	20,970.98
Salaries - Faciliator	994,211.69	994,211.69	
Personal Services - Employee Benefits	4,096,331.00	2,979,189.66	1,117,141.34
Purchased Professional - Educational Services - Contracted PreK	12,021,687.89	11,223,248.42	798,439.47
Purchased Professional - Educational Services - Other	4,440,933.11	4,048,099.32	392,833.79
Purchased Professional Services - Other	124,900.00	2,790.00	122,110.00
Cleaning, Repair & Maintenance	315,000.00	306,847.66	8,152.34
Contracted Services - Transportation Other than Between Home and School	45,000.00	14,940.00	30,060.00
Travel	56,500.00	14,659.12	41,840.88
Supplies and Materials	520,660.31	189,540.22	331,120.09
Other Objects	90,000.00	42,930.29	47,069.71
<b>Total Support Services</b>	<u>25,857,443.00</u>	<u>22,744,960.77</u>	<u>3,112,482.23</u>
<b>Total Expenditures</b>	<u>\$ 33,723,848.00</u>	<u>\$ 29,937,971.11</u>	<u>\$ 3,785,876.89</u>
<u>Calculation of Budget and Carryover</u>			
Total Revised 2015-16 Preschool Education Aid Allocation			\$ 29,852,930.00
Add: Actual Preschool Education Aid Carryover (June 30, 2015)			4,813,128.83
Budgeted Transfer from General Fund			<u>1,597,184.00</u>
<b>Total Preschool Education Aid Funds Available for 2015-16 Budget</b>			36,263,242.83
Less: 2015-16 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)			<u>33,723,848.00</u>
<b>Available and Unbudgeted Preschool Education Aid Funds as of June 30, 2016</b>			2,539,394.83
Add: June 30, 2016 Unexpended Preschool Education Aid			<u>3,785,876.89</u>
<b>2015-16 Carryover - Preschool Education Aid Programs</b>			<u>\$ 6,325,271.72</u>
<b>2015-16 Preschool Education Aid Carryover Budgeted Preschool Programs in 2016-17</b>			<u>\$ 4,813,129.00</u>

CAPITAL PROJECTS FUND





**CITY OF CAMDEN SCHOOL DISTRICT**  
**CAPITAL PROJECTS FUND**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2016

**Revenues:**

State Sources--SCC/SDA Grant	\$ 2,361,728.67
Lease Proceeds and Transfers	
Contribution from Private/Local Source	
Transfer from Capital Reserve	
Transfer from Capital Outlay	
Total Revenues	2,361,728.67
 <b>Expenditures:</b>	
Construction Services	289,639.65
Architectural/Engineering Services	
Other Purchased Professional and Technical Services	1,465,834.31
Equipment	
Other Objects	
	18,908.74
Total Expenditures	1,774,382.70
Excess (Deficiency) of Revenues Over (Under) Expenditures	587,345.97
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	587,345.97
Fund Balance -- July 1	4,564,838.81
Fund Balance -- June 30	\$ 5,152,184.78

**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, 2016

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources:</b>				
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>
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	1,431,931.91		1,431,931.91	1,563,000.00
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
Total Expenditures	<u>1,431,931.91</u>	<u>-</u>	<u>1,431,931.91</u>	<u>1,563,000.00</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 131,068.09</u>	<u>\$ -</u>	<u>\$ 131,068.09</u>	<u>\$ -</u>
 <b>Additional Project Information:</b>				
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, 2016

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources:</b>				
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>
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	1,281,959.44		1,281,959.44	1,283,257.00
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
Total Expenditures	<u>1,281,959.44</u>	<u>-</u>	<u>1,281,959.44</u>	<u>1,283,257.00</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 1,297.56</u>	<u>\$ -</u>	<u>\$ 1,297.56</u>	<u>\$ -</u>
<b>Additional Project Information:</b>				
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, 2016

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources:</b>				
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>
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	1,371,082.47		1,371,082.47	1,399,296.00
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
Total Expenditures	<u>1,371,082.47</u>	<u>-</u>	<u>1,371,082.47</u>	<u>1,399,296.00</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 28,213.53</u>	<u>\$ -</u>	<u>\$ 28,213.53</u>	<u>\$ -</u>
<b>Additional Project Information:</b>				
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, 2016

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources:</b>				
State Sources--SCC/SDA Grants	\$ 297,376,538.15	\$ 2,361,728.67	\$ 299,738,266.82	\$ 299,738,266.82
Lease Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	<u>297,376,538.15</u>	<u>2,361,728.67</u>	<u>299,738,266.82</u>	<u>299,738,266.82</u>
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	240,546,448.70	289,639.65	240,836,088.35	244,780,464.78
Other Purchased Professional and Technical Services	36,313,590.01	1,465,834.31	37,779,424.32	38,736,396.81
Equipment	6,153,758.04		6,153,758.04	6,153,758.04
Other Objects	<u>9,958,481.77</u>	<u>18,908.74</u>	<u>9,977,390.51</u>	<u>10,067,647.19</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>292,972,278.52</u>	<u>1,774,382.70</u>	<u>294,746,661.22</u>	<u>299,738,266.82</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 4,404,259.63</u>	<u>\$ 587,345.97</u>	<u>\$ 4,991,605.60</u>	<u>\$ -</u>
<b>Additional Project Information:</b>				
Project Number		Various		
Grant Date		Various		
Bond Authorization Date		N/A		
Bonds Authorized		N/A		
Bonds Issued		N/A		
Original Authorized Cost	\$ 299,738,266.82			
Additional Authorized Cost	-			
Revised Authorized Cost	\$ 299,738,266.82			
Percentage Increase over Original Authorized Cost				
Percentage Completion		98.33%		
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, 2016

	<u>Food Service</u>
<b>ASSETS:</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 614,017.08
Intergovernmental Accounts Receivable:	
State	19,193.96
Federal	1,885,435.40
Interfund Accounts Receivable:	
Due General Fund	5,207.78
Due Special Revenue Fund	185,491.89
Accounts Receivable	36,789.96
Inventory	<u>58,001.72</u>
Total Current Assets	<u>2,804,137.79</u>
Noncurrent Assets:	
Machinery and Equipment	3,197,947.60
Less Accumulated Depreciation	<u>(1,839,187.91)</u>
Total Noncurrent Assets	<u>1,358,759.69</u>
Total Assets	<u>4,162,897.48</u>
<b>LIABILITIES:</b>	
Current Liabilities:	
Accounts Payable	813,928.12
Unearned Revenue	1,592.22
Loans Payable	35,212.36
Interfund Accounts Payable:	
Due Student Activity Fund	2,342.04
Intergovernmental Accounts Payable:	
Federal	<u>6,230.12</u>
Total Current Liabilities	<u>859,304.86</u>
Noncurrent Liabilities:	
Loans Payable	<u>14,725.11</u>
Total Noncurrent Liabilities	<u>14,725.11</u>
Total Liabilities	<u>874,029.97</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	1,308,822.22
Unrestricted	<u>1,980,045.29</u>
Total Net Position	<u>\$ 3,288,867.51</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, 2016

	<u>Food Service</u>
<b>OPERATING REVENUES:</b>	
Charges for Services:	
Daily Sales-Non-reimbursable Programs	\$ 314,038.52
Miscellaneous	3,568.41
Special Functions	<u>76,744.17</u>
Total Operating Revenues	<u>394,351.10</u>
<b>OPERATING EXPENSES:</b>	
Salaries	3,950,282.32
Employee Benefits	59,340.70
Repairs and Maintenance	131,092.30
Other Purchased Services	1,398,620.70
Supplies and Materials	533,055.95
Cost of Sales:	
Reimbursable Programs	2,623,601.55
Non-reimbursable Programs	928,971.23
Miscellaneous Expenditures	73,475.92
Depreciation	<u>141,685.62</u>
Total Operating Expenses	<u>9,840,126.29</u>
Operating Loss	<u>(9,445,775.19)</u>
<b>NONOPERATING REVENUE (EXPENSES):</b>	
State Sources:	
State School Lunch Program	99,760.13
Federal Sources:	
Adult and Child Care Food Program	381,778.11
School Breakfast Program	2,760,939.10
National School Lunch Program	5,550,580.35
Snack Program	129,724.56
Food Distribution Program	649,537.69
Fresh Fruits and Vegetables Program	49,103.77
Child Nutrition Discretionary Grant:	
School Breakfast Expansion Grant	7,945.00
Equipment Grant	<u>98,644.00</u>
Total Nonoperating Revenues (Expenses)	<u>9,728,012.71</u>
Change in Net Position	<u>282,237.52</u>
Net Position - July 1	2,691,286.64
Prior Period Adjustment (Note 20)	<u>315,343.35</u>
Restated Net Position - July 1	<u>3,006,629.99</u>
Net Position - June 30	<u>\$ 3,288,867.51</u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**PROPRIETARY FUNDS**  
 Business-Type Activities - Enterprise Funds  
 Statement of Cash Flows  
 For the Fiscal Year Ended June 30, 2016

	<u>Food Service</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Receipts from Customers	\$ 369,458.88
Payments to Employees	(3,557,836.71)
Payments for Employee Benefits	(58,618.52)
Payments to Suppliers	<u>(7,089,177.49)</u>
Net Cash Used for Operating Activities	<u>(10,336,173.84)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>	
Transfers to Other Funds	(5,207.78)
State Sources	100,313.15
Federal Sources	<u>9,492,775.33</u>
Net Cash Provided by Non-Capital Financing Activities	<u>9,587,880.70</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Purchase of Capital Assets	(102,024.00)
Loan Proceeds	16,030.39
Payment of Loans	<u>(67,189.89)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(153,183.50)</u>
Net Decrease in Cash and Cash Equivalents	(901,476.64)
Cash and Cash Equivalents - July 1	<u>1,515,493.72</u>
Cash and Cash Equivalents - June 30	<u>\$ 614,017.08</u>
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities:</b>	
Operating Loss	\$ (9,445,775.19)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:	
Depreciation and Net Amortization	141,685.62
(Increase) Decrease in Accounts Receivable Other	(24,655.64)
(Increase) Decrease in Inventory	2,154.27
Increase (Decrease) in Accounts Payable	(1,009,346.32)
Increase (Decrease) in Unearned Revenue	<u>(236.58)</u>
Total Adjustments	<u>(890,398.65)</u>
Net Cash Used for Operating Activities	<u>\$ (10,336,173.84)</u>

## FIDUCIARY FUNDS

**CITY OF CAMDEN SCHOOL DISTRICT**  
**FIDUCIARY FUNDS**  
Combining Statement of Fiduciary Net Position  
June 30, 2016

	Private-Purpose Trust Fund	Agency Funds		
	Unemployment Compensation Trust	Student Activity	Payroll	Total
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 13,268.72	\$ 26,445.10	\$ 3,663,997.33	\$ 3,703,711.15
Intergovernmental Accounts Receivable:				
State	6,800.45			6,800.45
Intrafund Accounts Receivable	171,115.01			171,115.01
Interfund Accounts Receivable:				
Due General Fund	77,357.04	176.50		77,533.54
Due Food Service Fund		2,342.04		2,342.04
<b>Total Assets</b>	<u>268,541.22</u>	<u>\$ 28,963.64</u>	<u>\$ 3,663,997.33</u>	<u>3,961,502.19</u>
<b>LIABILITIES:</b>				
Accounts Payable	51,315.87			51,315.87
Intrafund Accounts Payable			\$ 171,115.01	171,115.01
Interfund Accounts Payable:				
Due General Fund			307,589.93	307,589.93
Payroll Deductions and Withholdings			3,185,292.39	3,185,292.39
Payable to Student Groups		\$ 28,963.64		28,963.64
<b>Total Liabilities</b>	<u>51,315.87</u>	<u>\$ 28,963.64</u>	<u>\$ 3,663,997.33</u>	<u>3,744,276.84</u>
<b>NET POSITION:</b>				
Held in Trust for Unemployment Claims and Other Purposes (Deficit)	<u>217,225.35</u>			<u>217,225.35</u>
<b>Total Net Position</b>	<u>\$ 217,225.35</u>			<u>\$ 217,225.35</u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**FIDUCIARY FUNDS**  
 Statement of Changes in Fiduciary Net Position  
 For the Fiscal Year Ended June 30, 2016

---

	Private-Purpose Trust Fund
	Unemployment Compensation Trust
ADDITIONS:	
Employee Salary Deductions	\$ 193,541.22
Board Contributions	<u>1,241,274.84</u>
Total Additions	<u>1,434,816.06</u>
DEDUCTIONS:	
Unemployment Compensation Claims	<u>1,292,590.71</u>
Total Deductions	<u>1,292,590.71</u>
Change in Net Position	142,225.35
Net Position -- July 1	<u>75,000.00</u>
Net Position -- June 30	<u><u>\$ 217,225.35</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, 2016

---

	<u>Balance</u> <u>July 1, 2015</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2016</u>
SCHOOLS:				
All Schools	\$ 19,691.07	\$ 208,585.60	\$ 199,313.03	\$ 28,963.64
Due from General Fund	(176.50)			(176.50)
Due from Enterprise Fund	<u>(2,342.04)</u>			<u>(2,342.04)</u>
Total All Schools	<u>\$ 17,172.53</u>	<u>\$ 208,585.60</u>	<u>\$ 199,313.03</u>	<u>\$ 26,445.10</u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**FIDUCIARY FUNDS**  
 Payroll Agency Fund Schedule of Receipts and Disbursements  
 For the Fiscal Year Ended June 30, 2016

	<u>Balance June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2016</u>
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 340,648.94	\$ 139,365,511.59	\$ 136,042,163.20	\$ 3,663,997.33
Intrafund Accounts Receivable	15,081.62		15,081.62	
Interfund Accounts Receivable: Due from General Fund	<u>149,806.54</u>		<u>149,806.54</u>	
<b>Total Assets</b>	<u><u>\$ 505,537.10</u></u>	<u><u>\$ 139,365,511.59</u></u>	<u><u>\$ 136,207,051.36</u></u>	<u><u>\$ 3,663,997.33</u></u>
<b>LIABILITIES:</b>				
Payroll Deductions and Withholdings	\$ 505,537.10	\$ 66,589,447.13	\$ 63,909,691.84	\$ 3,185,292.39
Intrafund Accounts Payable		171,115.01		171,115.01
Interfund Accounts Payable: Due to General Fund		1,184,908.59	877,318.66	307,589.93
Net Payroll		<u>71,420,040.86</u>	<u>71,420,040.86</u>	
<b>Total Liabilities</b>	<u><u>\$ 505,537.10</u></u>	<u><u>\$ 139,365,511.59</u></u>	<u><u>\$ 136,207,051.36</u></u>	<u><u>\$ 3,663,997.33</u></u>

LONG-TERM DEBT



**CITY OF CAMDEN SCHOOL DISTRICT**  
Statement of Obligations Under Capital Lease  
For the Fiscal Year Ended June 30, 2016

---

<u>Purpose</u>	<u>Date of Lease</u>	<u>Interest Rate</u>	<u>Amount of Original Issue</u>	<u>Amount Outstanding June 30, 2015</u>	<u>Issued Current Year</u>	<u>Retired Current Year</u>	<u>Amount Outstanding June 30, 2016</u>
Security and Technology Equipment	6/9/2014	0.98%	\$ 1,734,549.00	\$ 1,153,588.95	\$ -	\$ 573,970.54	\$ 579,618.41
				<u>\$ 1,153,588.95</u>	<u>\$ -</u>	<u>\$ 573,970.54</u>	<u>\$ 579,618.41</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,									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Governmental Activities:										
Net Investment in Capital Assets	\$ 318,408,566.50	\$ 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
Restricted	24,543,020.78	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
Unrestricted (Deficit)	<u>(124,324,599.38)</u>	<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>
Total Governmental Activities Net Position	<u>\$ 218,626,987.90</u>	<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>
Business-type Activities:										
Net Investment in Capital Assets	\$ 1,308,822.22	\$ 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
Unrestricted	<u>1,980,045.29</u>	<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>\$ 3,288,867.51</u>	<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>
District-wide:										
Net Investment in Capital Assets	\$ 319,717,388.72	\$ 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
Restricted	24,543,020.78	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
Unrestricted (Deficit)	<u>(122,344,554.09)</u>	<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>
Total District-wide Net Position	<u>\$ 221,915,855.41</u>	<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>

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,									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Expenses:</b>										
Governmental Activities:										
Instruction:										
Regular	\$ 60,670,211.39	\$ 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
Special Education	17,502,650.02	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
Other Special Instruction	4,156,291.82	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
Vocational										20,062.94
Other Instruction	4,107,766.38	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
Community Services Programs/Operations	360,035.91	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
Support Services:										
Tuition	20,203,144.31	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
Student and Instruction Related Services	49,174,847.90	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
School Administrative Services	5,538,429.37	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
General and Business Administrative Services	10,671,729.60	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
Plant Operations and Maintenance	26,156,784.21	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
Pupil Transportation	12,731,593.18	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
Unallocated Benefits	107,044,233.78	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
Special Schools	59,142.83	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
Transfer to Charter Schools	59,736,871.00	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
Transfer to Resident Renaissance Schools	35,666,601.46									
Interest on Long-term Debt	6,770.27	8,140.96	1,066.22			10,542.58	22,189.01	34,427.64	68,840.04	120,175.34
Unallocated Depreciation	8,167,958.25	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
<b>Total Governmental Activities Expenses</b>	<b>421,955,061.68</b>	<b>397,660,752.48</b>	<b>394,048,913.20</b>	<b>376,818,313.83</b>	<b>355,679,664.17</b>	<b>332,876,437.10</b>	<b>357,499,924.31</b>	<b>347,571,094.87</b>	<b>338,500,490.51</b>	<b>335,233,596.78</b>
Business-type Activities:										
Food Service	9,840,126.29	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
Food Service - Dinner Program			132,164.30							
<b>Total Business-type Activities Expense</b>	<b>9,840,126.29</b>	<b>9,291,395.88</b>	<b>9,108,108.66</b>	<b>7,758,196.11</b>	<b>7,079,942.83</b>	<b>7,869,311.19</b>	<b>8,030,512.03</b>	<b>7,840,483.32</b>	<b>7,936,505.29</b>	<b>9,444,344.66</b>
<b>Total District Expenses</b>	<b>\$ 431,795,187.97</b>	<b>\$ 406,952,148.36</b>	<b>\$ 403,157,021.86</b>	<b>\$ 384,576,509.94</b>	<b>\$ 362,759,607.00</b>	<b>\$ 340,745,748.29</b>	<b>\$ 365,530,436.34</b>	<b>\$ 355,411,578.19</b>	<b>\$ 346,436,995.80</b>	<b>\$ 344,677,941.44</b>
<b>Program Revenues:</b>										
Governmental Activities:										
Charges for Services	\$ 339,823.49	\$ 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
Operating Grants and Contributions	105,019,085.95	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
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
<b>Total Governmental Activities Program Revenues</b>	<b>105,358,909.44</b>	<b>95,583,648.08</b>	<b>71,585,761.80</b>	<b>73,305,339.28</b>	<b>70,431,974.79</b>	<b>58,549,310.79</b>	<b>77,779,384.47</b>	<b>84,948,701.47</b>	<b>61,345,362.15</b>	<b>61,408,340.94</b>
Business-type activities:										
Charges for services										
Food service	394,351.10	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
Operating Grants and Contributions	9,728,012.71	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
Capital Grants and Contributions							168,100.00	971,288.79		
<b>Total Business-type Activities Program Revenues</b>	<b>10,122,363.81</b>	<b>9,725,430.53</b>	<b>9,061,295.28</b>	<b>7,684,782.15</b>	<b>7,028,208.58</b>	<b>6,772,375.34</b>	<b>6,314,674.67</b>	<b>5,764,600.48</b>	<b>4,585,385.26</b>	<b>4,758,310.60</b>
<b>Total District Program Revenues</b>	<b>\$ 115,481,273.25</b>	<b>\$ 105,309,078.61</b>	<b>\$ 80,647,057.08</b>	<b>\$ 80,990,121.43</b>	<b>\$ 77,460,183.37</b>	<b>\$ 65,321,686.13</b>	<b>\$ 84,094,059.14</b>	<b>\$ 90,713,301.95</b>	<b>\$ 65,930,747.41</b>	<b>\$ 66,166,651.54</b>
<b>Net (Expense)/Revenue:</b>										
Governmental Activities	\$ (316,596,152.24)	\$ (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)
Business-type Activities	282,237.52	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)
<b>Total District-wide Net Expense</b>	<b>\$ (316,313,914.72)</b>	<b>\$ (301,643,069.75)</b>	<b>\$ (322,509,964.78)</b>	<b>\$ (303,586,388.51)</b>	<b>\$ (285,299,423.63)</b>	<b>\$ (275,424,062.16)</b>	<b>\$ (281,436,377.20)</b>	<b>\$ (264,698,276.24)</b>	<b>\$ (280,506,248.39)</b>	<b>\$ (278,511,289.90)</b>

**CITY OF CAMDEN SCHOOL DISTRICT**  
Changes in Net Position  
Last Ten Fiscal Years (Accrual Basis of Accounting)

	Fiscal Year Ended June 30,									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>General Revenues and Other Changes in Net Position:</b>										
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
Unrestricted Grants and Contributions	282,323,159.68	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
Restricted Grants and Contributions	4,260,110.22	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
Investment Earnings	1,802.10	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
Unrestricted Miscellaneous Income	4,771,577.89	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
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)				
Capital Outlay Adjustment			138,273.46	150,128.72	(426,009.29)	(528,950.18)	(509,562.14)			(39,378.74)
Prior Year Claims										(29,294.58)
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	(973,367.35)	(912,714.98)			(7,773.30)	(409,326.47)
Transfers				(5,553,300.23)			(1,836,846.69)	(3,600,000.00)	(3,334,759.83)	(4,708,416.36)
<b>Total Governmental Activities</b>	<b>298,805,658.89</b>	<b>301,868,726.67</b>	<b>289,126,831.26</b>	<b>291,797,484.48</b>	<b>306,822,071.19</b>	<b>285,179,276.95</b>	<b>296,195,668.77</b>	<b>301,958,717.26</b>	<b>315,044,185.76</b>	<b>266,472,414.09</b>
Business-type Activities:										
Investment Earnings						903.27	1,211.10	12,716.25	11,760.20	15,341.10
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
<b>Total Business-type Activities</b>	<b>-</b>	<b>-</b>	<b>(20,373.71)</b>	<b>(4,115.43)</b>	<b>(20,027.46)</b>	<b>1,550,085.16</b>	<b>2,020,672.00</b>	<b>3,612,716.25</b>	<b>3,346,520.03</b>	<b>4,688,778.69</b>
<b>Total District-wide</b>	<b>\$ 298,805,658.89</b>	<b>\$ 301,868,726.67</b>	<b>\$ 289,106,457.55</b>	<b>\$ 291,793,369.05</b>	<b>\$ 306,802,043.73</b>	<b>\$ 286,729,362.11</b>	<b>\$ 298,216,340.77</b>	<b>\$ 305,571,433.51</b>	<b>\$ 318,390,705.79</b>	<b>\$ 271,161,192.78</b>
<b>Change in Net Position:</b>										
Governmental Activities	\$ (17,790,493.35)	\$ (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)
Business-type Activities	282,237.52	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
<b>Total District</b>	<b>\$ (17,508,255.83)</b>	<b>\$ 225,656.92</b>	<b>\$ (33,403,507.23)</b>	<b>\$ (11,793,019.46)</b>	<b>\$ 21,502,620.10</b>	<b>\$ 11,305,299.95</b>	<b>\$ 16,779,963.57</b>	<b>\$ 40,873,157.27</b>	<b>\$ 37,884,457.40</b>	<b>\$ (7,350,097.12)</b>

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,									
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011 (1)</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Fund:										
Reserved							\$ 25,471,692.63	\$ 18,494,882.35	\$ 9,280.27	\$ 155,337.01
Unreserved							(21,608,276.29)	(14,138,893.37)	4,929,894.19	(8,442,195.61)
Restricted	\$ 19,390,836.00	\$ 9,221,577.00	\$ 11,446,262.00	\$ 32,368,997.62	\$ 24,549,398.71	\$ 14,404,315.24				
Assigned	2,628,412.28	1,739,609.20	1,329,519.17	4,580,727.10	10,487,567.89	7,226,916.81				
Unassigned	(22,734,053.53)	(2,106,604.54)	(3,948,035.40)	(4,461,861.59)	6,312,093.09	(1,713,355.29)				
Total General Fund	<u>\$ (714,805.25)</u>	<u>\$ 8,854,581.66</u>	<u>\$ 8,827,745.77</u>	<u>\$ 32,487,863.13</u>	<u>\$ 41,349,059.69</u>	<u>\$ 19,917,876.76</u>	<u>\$ 3,863,416.34</u>	<u>\$ 4,355,988.98</u>	<u>\$ 4,939,174.46</u>	<u>\$ (8,286,858.60)</u>
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)
Capital Projects Fund							40,513,671.85	56,350,425.37	74,633,238.47	78,895,165.54
Debt Service Fund							0.68	0.34		0.08
Assigned				\$ 1,335,889.00						
Restricted, Reported in:										
Capital Projects Fund	\$ 5,152,184.78	\$ 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	(2,985,293.00)	(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	<u>\$ 2,166,891.78</u>	<u>\$ 1,656,900.81</u>	<u>\$ 7,860,459.32</u>	<u>\$ 9,752,305.57</u>	<u>\$ 11,431,170.42</u>	<u>\$ 15,593,026.99</u>	<u>\$ 38,073,046.93</u>	<u>\$ 54,213,618.11</u>	<u>\$ 73,595,500.47</u>	<u>\$ 77,857,427.62</u>

(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,									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Revenues:</b>										
Tax Levy	\$ 7,449,009.00	\$ 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
Tuition Charges	339,823.49	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
Rents and Royalties	1,296,422.37	23,160.08	22,830.42							
Miscellaneous	3,527,395.69	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
State Sources	337,144,481.07	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
Federal Sources	18,783,040.71	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
<b>Total Revenue</b>	<b>368,540,172.33</b>	<b>370,879,997.75</b>	<b>369,457,031.78</b>	<b>369,259,766.37</b>	<b>380,112,231.62</b>	<b>351,637,715.72</b>	<b>376,130,076.24</b>	<b>382,062,110.65</b>	<b>379,730,099.79</b>	<b>331,757,644.85</b>
<b>Expenditures:</b>										
Instruction										
Regular Instruction	59,808,501.00	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
Special Education Instruction	17,502,650.02	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
Other Special Instruction	4,156,291.82	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
Vocational Education										20,062.94
Other Instruction	4,107,766.38	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
Community Services Programs/Operations	360,035.91	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
Support Services:										
Tuition	20,203,144.31	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
Student & Instruction Related Services	49,174,847.90	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
School Administrative Services	5,538,429.37	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
Other Administrative Services	9,211,979.04	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
Plant Operations and Maintenance	26,068,778.55	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
Pupil Transportation	12,579,915.32	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
Unallocated Employee Benefits	70,564,003.78	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
Special Schools	59,142.83	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
Charter and Resident Renaissance Schools	95,403,472.46	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
Capital Outlay	2,275,287.72	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
Debt Service:										
Principal	573,970.54	580,960.05				217,000.00	220,000.00	668,757.02	915,994.74	1,523,933.70
Interest and Other Charges	11,351.32					11,501.00	23,160.66	44,410.64	81,758.36	140,478.92
<b>Total Expenditures</b>	<b>377,599,568.27</b>	<b>376,353,099.37</b>	<b>394,594,204.78</b>	<b>381,046,056.68</b>	<b>360,984,096.26</b>	<b>350,683,097.44</b>	<b>391,117,759.19</b>	<b>398,427,178.49</b>	<b>367,433,215.30</b>	<b>382,137,888.63</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,059,395.94)	(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)
<b>Other Financing Sources (Uses):</b>										
Lease Proceeds			1,734,549.00							
Additional Prior Year Claims										(29,294.58)
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)				
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)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(703,621.00)</b>	<b>(414,790.61)</b>	<b>1,246,228.90</b>	<b>(1,858,809.00)</b>	<b>(7,380,177.80)</b>	<b>(1,645,460.87)</b>	<b>(3,600,000.00)</b>	<b>(3,332,778.58)</b>	<b>(3,428,184.61)</b>
<b>Net Change in Fund Balances</b>	<b>\$ (9,059,395.94)</b>	<b>\$ (6,176,722.62)</b>	<b>\$ (25,551,963.61)</b>	<b>\$ (10,540,061.41)</b>	<b>\$ 17,269,326.36</b>	<b>\$ (6,425,559.52)</b>	<b>\$ (16,633,143.82)</b>	<b>\$ (19,965,067.84)</b>	<b>\$ 8,964,105.91</b>	<b>\$ (53,808,428.39)</b>
Debt Service as a Percentage of Noncapital Expenditures	0.16%	0.16%	-	-	-	0.07%	0.07%	0.21%	0.30%	0.50%

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>2016</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>
Rentals and Royalties	\$ 1,296,422.37	\$ 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
Refunds of Prior Year Expenses	615,374.97	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
Interest on Investments	1,200.56	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
Insurance Reimbursements				54,286.68						
Miscellaneous	<u>2,860,382.09</u>	<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>
Total Miscellaneous Revenues	<u>\$ 4,773,379.99</u>	<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>

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)
2016	\$ 63,049,250.00	\$ 1,056,141,631.00		\$ 309,454,979.00	\$ 159,467,400.00	\$ 79,426,000.00	\$ 1,667,539,260.00	\$ 28,564,351.00	\$ 1,696,103,611.00	\$ 4,359,000.00	\$ 2,122,086,600.00	\$ 1,645,964,215.00	\$ 0.429
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

(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>	
2016	\$ 0.429	-	\$ 0.429	\$ 1.529	\$ 0.903	\$ 2.861
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

(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>	2016			2007		
	<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	2.50%	\$ 18,014,200	2	2.27%
L/N CAC, LLC	35,038,300	2				
Verizon--New Jersey	28,564,351	3	1.68%	24,807,791	1	3.12%
Pollution Control Authority	18,004,100	4	1.06%	11,802,500	3	1.49%
Camden 7 Realty, LLC	8,000,000	5	0.47%			
Cooper Plaza Realty, LLC	7,183,600	6	0.42%			
Harris Camden Realty LLC	6,400,000	7	0.38%			
South Jersey Acquisition Co. LLC	6,178,700	8	0.36%			
Reldon Enterprises	6,162,900	9	0.36%	3,740,000	7	0.47%
2600 ME Holdings, LLC	5,200,000	10	0.31%			
Pleasant Gardens				4,157,640	4	0.52%
Camden Cogen				4,130,000	5	0.52%
New Jersey Bell				4,039,500	6	0.51%
2 Cooper Plaza				3,607,500	8	0.45%
HE Northgate Ltd. Partnership				2,900,880	9	0.37%
JMJ Realty, LLC				2,850,000	10	0.36%
<b>Total</b>	<b>\$ 163,109,951</b>		<b>7.55%</b>	<b>\$ 80,050,011</b>		<b>10.08%</b>

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>	
2016	\$ 7,449,009.00	\$ 7,449,009.00	100.00%	-
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%	-

(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			
2016		\$ 579,618.41	\$ 579,618.41	-	7.61
2015		1,153,588.95	1,153,588.95	-	15.08
2014	-	1,734,549.00	1,734,549.00	-	22.52
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	0.07%	25.53

## 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)		
2016	-	-	-	-	-
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

**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, 2016: (1)					
City of Camden Water Utility	\$ 34,474,596.42	\$ 34,474,596.42			
City of Camden Sewer Utility	27,445,151.83	27,445,151.83			
City of Camden	<u>28,480,234.31</u>		<u>\$ 28,480,234.31</u>		
	<u>90,399,982.56</u>	<u>61,919,748.25</u>	<u>28,480,234.31</u>	<u>-</u>	<u>-</u>
Overlapping Debt Apportioned to the Municipality as of December 31, 2015:					
County of Camden: (2)					
General:					
Bonds	35,695,000.00	12,761,633.00 (3)	22,933,367.00	\$ 1,038,881.53 (5)	\$ 204,000.00
Loan Agreements	269,003,014.00		269,003,014.00	12,185,836.53 (5)	
Bonds Issued by Other Public Bodies Guaranteed by the County	<u>471,754,632.00</u>	<u>471,754,632.00 (4)</u>			
	<u>776,452,646.00</u>	<u>484,516,265.00</u>	<u>291,936,381.00</u>	<u>13,224,718.06</u>	<u>204,000.00</u>
	<u>\$ 866,852,628.56</u>	<u>\$ 546,436,013.25</u>	<u>\$ 320,416,615.31</u>	<u>\$ 13,224,718.06</u>	<u>\$ 204,000.00</u>

## Sources:

- (1) City of Camden 2016 Annual Financial Statement
- (2) County's 2015 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 2015 Net Valuation on which County taxes are apportioned, which is 4.53%.  
The source for this computation was the 2015 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 2016**

	Equalized Valuation Basis (1)
	2015 \$ 1,626,424,053
	2014 1,547,691,745
	2013 1,545,382,119
	<u>\$ 4,719,497,917</u>
Average equalized valuation of taxable property	<u>\$ 1,573,165,972</u>
Debt limit (4% of average equalization value) (2)	\$ 62,926,639
Total Net Debt Applicable to Limit	<u>-</u>
Legal Debt Margin	<u>\$ 62,926,639</u>

	<u>2016</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>
Debt limit	\$ 62,926,638.89	\$ 62,926,638.89	\$ 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
Total net debt applicable to limit (3)	<u>-</u>	<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>
Legal debt margin	<u>\$ 62,926,638.89</u>	<u>\$ 62,926,638.89</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>
Total net debt applicable to the limit as a percentage of debt limit	-	-	-	-	-	-	0.44%	0.89%	2.42%	4.87%

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>
2015	76,119	Unavailable	Unavailable	11.1%
2014	76,504	\$ 3,586,966,544.00	\$ 46,886.00	12.7%
2013	77,023	3,471,965,771.00	45,077.00	16.0%
2012	77,367	3,461,554,314.00	44,742.00	18.5%
2011	77,594	3,423,059,310.00	44,115.00	19.6%
2010	77,310	3,246,478,830.00	41,993.00	18.6%
2009	78,790	3,280,894,390.00	41,641.00	17.8%
2008	79,519	3,289,939,587.00	41,373.00	11.8%
2007	79,263	3,170,995,578.00	40,006.00	9.6%
2006	79,201	3,057,000,198.00	38,598.00	10.7%

## 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>2016</u>			<u>2007</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>3,223</u>		<u>-</u>

Source: City Officials

(1) Information Not Available

## 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>2016</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>
Teachers-General Fund	748.8	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
Teachers-Special Revenue	120.7	88.3	190.0	106.6	76.0	90.0	68.0	61.0	56.0	80.0
Classroom Aides-General Fund	172.0	199.0	191.0	235.0	230.0	218.0	223.0	323.4	330.3	190.0
Classroom Aides-Special Revenue	68.4	72.0	98.0	89.0	68.0	87.0	65.0	45.0	37.0	212.0
Attendance & Social Work	38.1	71.7	40.2	87.0	77.0	95.0	96.0	114.9	117.9	96.0
Health Services	25.0	30.0	33.0	46.0	43.0	42.0	47.0	48.0	48.0	62.0
Related Services	13.0	13.0	16.0	15.0	15.0	15.0	18.0	18.0	25.0	15.0
Extraordinary Services					1.0	1.0	9.0			13.0
Guidance-Professional	40.2	37.0	56.0	59.0	53.0	55.0	60.0	79.0	79.0	60.0
Guidance-Support	11.0	17.0	22.0	18.0	21.0	21.0	21.0	23.0	25.0	21.0
Child Study Team	55.8	59.0	55.0	55.0	58.0	54.0	53.0	63.0	60.0	20.0
Child Study Team-Support	2.0	3.0	7.0	21.0	11.0	21.0	23.0	27.0	26.0	33.0
Supervisors & Other Professionals	19.0	28.5	21.0	20.0	28.0	26.0	32.0	77.0	78.0	24.0
Improvement of Instruction-Support	2.0	2.0	6.0	11.1	9.0	12.0	13.0	7.5	7.5	19.0
Facilitators, Math & Literacy Coaches			49.0	36.9	39.0	36.0	51.0			
Media Services/Technology	7.5	20.3	38.0	58.0	51.0	54.0	69.0	66.5	67.0	56.0
Professional Development-Professionals			5.0	5.0	3.0	4.0	6.0	8.0	8.0	17.0
Professional Development-Support			1.0	3.0	1.0	1.0				2.0
General District Administrators	22.0	21.0	32.0	15.0	6.0	12.0	14.0	17.0	19.0	24.0
Principals/Assistant Principals	28.6	30.4	43.0	58.2	57.0	53.0	57.0	76.6	75.5	66.0
School Administrators-Support	31.0	34.7	60.9	59.8	61.8	54.0	57.0	69.0	68.0	106.0
Central Services-Administrators	35.1	32.0	18.0	55.6	47.0	46.0	53.0	55.5	57.5	71.0
Admin Information Technology Services	9.7	6.7	14.7	24.0	21.0	22.0	21.0	22.0	21.0	23.0
Operations & Maintenance-Security Guards	81.0	104.2	104.2	126.0	118.0	122.0	125.0	129.0	133.0	52.0
Operations & Maintenance-Other	176.1	191.0	186.0	321.0	268.0	292.0	242.0	425.0	423.5	353.0
Transportation	2.0	2.0	3.0	9.0	6.0	5.0	90.0	73.8	73.8	74.0
Other Support-Professional										1.0
Other Support-Support										3.0
Support & Other Prof Staff-Special Revenue	26.0	18.6	15.0	21.0	37.0	23.0	19.0	20.0	36.0	15.0
Support Staff-Special Revenue	5.8	6.6	7.0	7.2	17.2	10.3	46.0	29.0	13.0	17.0
Directors-Special Revenue	4.4	2.7	3.0	3.8	1.0	3.0	1.0	0.8	0.8	
Other	14.9	12.4	15.0	19.0	15.0	45.0	120.0	26.1	39.3	319.0
<b>Total</b>	<b>1,760.1</b>	<b>1,987.6</b>	<b>2,384.0</b>	<b>2,823.7</b>	<b>2,610.0</b>	<b>2,717.3</b>	<b>2,993.0</b>	<b>3,255.1</b>	<b>3,273.1</b>	<b>3,511.0</b>

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				
2016	9,217	\$ 374,738,958.69	\$ 40,657.37	26.25%	941	1:10	1:12	1:9	9,288	8,344	-17.50%	89.8%
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%

Sources: District Records

**CITY OF CAMDEN SCHOOL DISTRICT**  
 School Building Information  
 Last Ten Fiscal Years  
*Unaudited*

	Fiscal Year Ended June 30,									
	<u>2016</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>
<b>District Buildings:</b>										
Bonsall (1913)										
Square Feet	108,769	108,769	108,769	108,769	108,769	108,679	108,679	108,679	108,679	108,679
Enrollment	181	377	382	429	455	617	515	554	591	597
Lanning Square (Formerly Broadway) (1886)										
Square Feet	135,735	135,735	135,735	135,735	135,735	25,680	25,680	25,680	25,680	25,680
Enrollment	-	-	-	-	-	351	318	325	257	530
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	-	-	-	-	-	-	-	-	-	-
New Catto (2008)										
Square Feet	89,313	89,313	89,313	89,313	89,313	88,250	88,250	88,250	88,250	88,250
Enrollment	579	566	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	437	428	428	444	470	516	526	570	555	578
Cramer (1913)										
Square Feet	87,700	87,700	87,700	87,700	87,700	87,300	87,300	87,300	87,300	87,300
Enrollment	462	471	475	529	517	531	527	563	526	568
RT Cream (1991)										
Square Feet	39,069	39,069	39,069	39,069	39,069	38,269	39,069	39,069	39,069	39,069
Enrollment	324	373	373	409	471	528	502	525	559	589
Davis (1925)										
Square Feet	95,905	95,905	95,905	95,905	95,905	93,905	95,505	95,505	95,505	95,505
Enrollment	434	487	491	546	488	502	472	498	524	566
Dudley (1904)										
Square Feet	-	-	-	-	-	33,053	33,053	33,053	33,053	33,053
Enrollment	-	-	-	-	-	-	-	-	-	-
Dudley (2009)										
Square Feet	73,732	73,732	73,732	73,732	73,732	88,280	88,280	88,280	-	-
Enrollment	564	602	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>2016</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>
<b>District Buildings:</b>										
Early Childhood Development Center (1978)										
Square Feet	66,568	66,568	66,568	66,568	66,568	66,588	66,588	66,588	66,588	65,100
Enrollment	409	437	440	466	494	490	490	378	179	156
Forest Hill (1969)										
Square Feet	59,087	59,087	59,087	59,087	59,087	58,087	58,087	58,087	58,087	58,087
Enrollment	323	321	322	318	308	307	299	300	385	350
McGraw (1953)										
Square Feet	32,545	32,545	32,545	32,545	32,545	33,345	33,345	33,345	33,345	33,345
Enrollment	42	297	298	337	326	288	306	316	332	336
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	42	447	453	505	523	618	599	552	577	578
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
Powell (1926)										
Square Feet	-	-	-	-	-	20,157	20,157	20,157	20,157	20,157
Enrollment	-	-	-	-	-	-	-	202	211	186
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	332	363	365	382	370	407	394	378	345	358
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	362	452	455	442	437	396	387	446	342	459
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
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	122	290	289	289	281	207	210	222	207	222

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 School Building Information  
 Last Ten Fiscal Years  
*Unaudited*

	Fiscal Year Ended June 30,									
	<u>2016</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>
<b>District Buildings:</b>										
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	450	578	580	585	593	424	427	445	423	450
HB Wilson (1919)										
Square Feet	-	-	-	-	-	36,110	36,110	36,110	36,110	36,110
Enrollment	-	-	-	-	-	-	-	258	258	263
HB Wilson (2009)										
Square Feet	73,732	73,732	73,732	73,732	73,732	83,729	83,729	-	-	-
Enrollment	595	612	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	558	572	582	551	563	561	679	656	613	598
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	215	239	314	352	352	392	415	452
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	173	272	270	251	328	414	294	306	327	359
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	373	370	372	333	367	466	296	287	381	423
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	-	179	181	301	371	412	433	288	365	383
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	542	490	497	508	499	476	227	276	376	403
Camden High (1916)										
Square Feet	281,845	281,845	281,845	281,845	281,845	281,895	281,895	281,895	281,895	281,895
Enrollment	676	695	707	748	712	708	807	1,016	1,160	1,339

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 School Building Information  
 Last Ten Fiscal Years  
*Unaudited*

	Fiscal Year Ended June 30,									
	<u>2016</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>
<b>District Buildings:</b>										
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	887	905	899	863	880	896	817	987	1,015	1,117
 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	203	213	214	203	207	205	233	248	251	260
 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
 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	147	152	153	105	107	113	103	95	100	79
 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
 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	18,000	18,000	22,890	22,890	22,890	22,890	22,890
 Environmental Center										
Square Feet	7,492	7,492	7,492	7,492	7,492	-	-	-	-	-
 Number of Schools at June 30, 2016										
Elementary and Family = 16										
Middle = 2										
High = 5										
Early Childhood = 3										

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,										
	2016	2015	2014	2013	2012	2011	2010	2009	2008 (1)	2007 (1)	
<b>School Facilities</b>											
Early Childhood Development Center	N/A	\$ 93,166.00	\$ 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	83,094.00	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	170,059.00	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	298,952.00	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	156,406.00	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	153,049.00	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	108,497.00	184,454.54	258,896.00	232,822.00	160,457.00	160,457.00	136,603.00	117,527.00		
Bonsall	N/A	181,920.00	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	16,179.00	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	138,499.00	235,460.39	275,897.00	254,785.00	175,282.00	175,282.00	149,557.00	128,672.00		
Cramer	N/A	120,128.00	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	54,924.00	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	149,416.00	254,021.50	254,897.00	231,039.00	159,149.00	159,149.00	135,818.00	116,851.00		
Dudley	N/A	47,543.00	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	77,724.00	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	138,239.00	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	99,001.00	168,311.48	22,998.00	326,991.00	224,989.00	224,989.00	191,951.00	165,145.00		
McGraw	N/A	60,275.00	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	22,886.00	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	154,022.00	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	83,648.00	142,208.31	165,982.00	134,742.00	92,873.00	92,873.00	79,293.00	68,220.00		
Parkside	N/A	46,221.00	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	57,944.00	98,510.28	135,987.00	118,284.00	81,537.00	81,537.00	69,479.00	59,777.00		
Sumner	N/A	100,412.00	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	109,837.00	186,733.51	198,754.00	182,441.00	125,575.00	125,575.00	107,163.00	92,198.00		
Washington	N/A	51,256.00	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	62,801.00	106,767.25	148,526.00	177,623.00	59,735.00	59,735.00	51,030.00	43,904.00		
Yorkship	N/A	105,246.00	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		
<b>Total School Facilities</b>		<u>2,941,344.00</u>	<u>5,086,222.21</u>	<u>8,118,286.00</u>	<u>6,266,384.00</u>	<u>5,069,647.00</u>	<u>4,185,404.00</u>	<u>3,613,702.00</u>	<u>3,109,057.00</u>	<u>-</u>	<u>-</u>
<b>Other Facilities</b>											
Administration Building		961,564.19	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		510,876.00	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		
<b>Total Other Facilities</b>		<u>1,472,440.19</u>	<u>372,740.17</u>	<u>624,977.00</u>	<u>-</u>	<u>175,047.00</u>	<u>174,847.00</u>	<u>311,676.00</u>	<u>268,150.00</u>	<u>-</u>	<u>-</u>
<b>Grand Total</b>		<u>\$ 4,413,784.19</u>	<u>\$ 5,458,962.38</u>	<u>\$ 8,743,263.00</u>	<u>\$ 6,266,384.00</u>	<u>\$ 5,244,694.00</u>	<u>\$ 4,360,251.00</u>	<u>\$ 3,925,378.00</u>	<u>\$ 3,377,207.00</u>	<u>\$ -</u>	<u>\$ -</u>

(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, 2016  
*Unaudited*

---

	<u>Coverage</u>
Property including Boiler & Machinery	\$ 225,000,000.00
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	500,000.00
Excess Workers' Compensation	Statutory
Public Official Bonds:	
Board Secretary/Business Administrator	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 THE UNIFORM GUIDANCE 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, in the County of Camden, State of New Jersey, compliance with the types of compliance requirements described in the *OMB 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, 2016. 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 federal and state statutes, regulations, and the terms and conditions of its federal and state awards 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; Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, the Uniform Guidance, 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, in the County of Camden, State of New Jersey, 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, in the County of Camden, 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, 2016.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and 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. 2016-003, 2016-005, 2016-014, 2016-017, 2016-019, 2016-020, 2016-021, 2016-022, 2016-023, 2016-024 and 2016-025. 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, in the County of Camden, 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 the Uniform Guidance 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. As discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and 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. We consider the deficiencies in internal control over compliance 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. 2016-003, 2016-011 and 2016-017 to be material weaknesses.

*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. 2016-005, 2016-019, 2016-020, 2016-021, 2016-023, 2016-024 and 2016-025 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 the Uniform Guidance 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  
February 10, 2017

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2016

Federal Grantor/ Grantor/Program Title	Federal CFDA Number	Federal Fain Number	Pass-Through Entity Identifying Number	Program or Award Amount	Grant Period		Balance July 1, 2015
					From	To	
General Fund:							
U.S. Department of Education:							
Passed-through State Department of Education:							
Medicaid Initiative	93.778	1605NJ5MAP	N/A	\$ 48,650,784.00	7/1/15	6/30/16	
Medicaid Initiative	93.778	1605NJ5MAP	N/A	83,455.93	7/1/14	6/30/15	
Medicaid Initiative - Cost Settlement	93.778	1605NJ5MAP	N/A	279,585.83	7/1/13	6/30/14	
Impact Aid	84.041	Unavailable	N/A	73,765.58	7/1/15	6/30/16	
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	Unavailable	N/A	649,537.69	7/1/15	6/30/16	
Cash Assistance:							
School Breakfast Program	10.553	16161NJ304N1099	N/A	2,768,884.10	7/1/15	6/30/16	
School Breakfast Program	10.553	16161NJ304N1099	N/A	2,913,747.30	7/1/14	6/30/15	(596,932.76)
National School Lunch Program	10.555	16161NJ304N1099	N/A	5,550,580.35	7/1/15	6/30/16	
National School Lunch Program	10.555	16161NJ304N1099	N/A	5,443,871.58	7/1/14	6/30/15	(1,098,650.16)
After School Snack Program	10.555	Unavailable	N/A	129,724.56	7/1/15	6/30/16	
After School Snack Program	10.555	Unavailable	N/A	122,580.98	7/1/14	6/30/15	(24,110.46)
Total Child Nutrition Cluster							(1,719,693.38)
Child and Adult Care Food Program	10.558	16161NJ304N1099	N/A	381,778.11	7/1/15	6/30/16	
Child and Adult Care Food Program	10.558	16161NJ304N1099	N/A	107,339.99	7/1/14	6/30/15	(41,796.13)
Total Child and Adult Care Food Program							(41,796.13)
NSLP Equipment Assistance Grant	10.579	15151NJ354N8103	N/A	106,238.00	9/30/14	9/30/16	53,199.00
Child Nutrition - School Breakfast Expansion Grant	10.579	15151NJ354N8103	N/A	7,945.00	9/30/14	9/30/16	
							53,199.00
Fresh Fruit and Vegetable Program	10.582	16161NJ304L1603	N/A	49,103.77	7/1/15	6/30/16	
Fresh Fruit and Vegetable Program	10.582	16161NJ304L1603	N/A	121,617.58	7/1/14	6/30/15	(41,667.64)
Fresh Fruit and Vegetable Program	10.582	16161NJ304L1603	N/A	15,592.01	7/1/09	6/30/10	6,230.12
Total Fresh Fruit and Vegetable Program							(35,437.52)
Total Enterprise Fund							(1,743,728.03)
Special Revenue Fund:							
U.S. Department of Education							
Passed-through State Department of Education:							
No Child Left Behind:							
Title IA	84.010A	S010A150030	NCLB068016	7,953,196.00	7/1/15	6/30/16	
Title IA	84.010A	S010A150030	NCLB068015	8,439,201.00	7/1/14	6/30/15	(2,593,496.40)
Title IA-Family Community Engagement Program	84.010A	S010A150030	NCLB068016	250,000.00	7/1/15	6/30/16	
Total Title IA							(2,593,496.40)
Title IA - SIA	84.377A	S377A130031	NCLB068016	1,341,400.00	7/1/15	6/30/16	
Title IA - SIA	84.377A	S377A130031	NCLB068015	2,122,200.00	7/1/14	6/30/15	(494,438.42)
Title IA - School Improvement - Camden High	84.377A	S377A130031	NCLB068015	598,900.00	7/1/14	6/30/15	(347,589.19)
Total Title IA - School Improvement							(842,027.61)
Title IIA	84.367A	S367A150029	NCLB068016	2,279,233.00	7/1/15	6/30/16	
Title IIA	84.367A	S367A150029	NCLB068015	2,288,950.00	7/1/14	6/30/15	(906,700.40)
Total Title IIA							(906,700.40)
Title III	84.365A	S365A150030	NCLB068016	332,692.00	7/1/15	6/30/16	
Title III	84.365A	S365A150030	NCLB068015	292,912.00	7/1/14	6/30/15	(102,447.13)
Title III - Immigrant	84.365A	S365A150030	NCLB068014	56,139.00	7/1/15	6/30/16	
Total Title III							(102,447.13)
Total No Child Left Behind							(4,444,671.54)

Carryover/ Walkover Amount	Cash Received	Budgetary Expenditures		Passed Through to Subrecipients	Adjustments(A)	Repayment of Prior Years' Balances	Balance at June 30, 2016		
		Pass-Through Funds	Direct Funds				Accounts Receivable	Unearned Revenue	Due to Grantor
	\$ 428,383.31	\$ 486,507.84					\$ (58,124.53)		
	83,455.93				\$ (83,455.93)		(279,585.83)		
	73,765.58		\$ 73,765.58		(279,585.83)		(279,585.83)		
\$ -	585,604.82	486,507.84	73,765.58	\$ -	(363,041.76)	\$ -	(337,710.36)	\$ -	\$ -
	649,537.69	649,537.69							
	2,200,324.26	2,760,939.10					(560,614.84)		
	596,932.76								
	4,451,290.20	5,550,580.35					(1,099,290.15)		
	1,098,650.16								
	109,625.04	129,724.56					(20,099.52)		
	24,110.46								
-	9,130,470.57	9,090,781.70	-	-	-	-	(1,680,004.51)	-	-
	178,370.17	381,778.11					(203,407.94)		
	41,796.13								
-	220,166.30	381,778.11	-	-	-	-	(203,407.94)	-	-
	45,445.00	98,644.00							
	7,945.00	7,945.00							
-	53,390.00	106,589.00	-	-	-	-	-	-	-
	47,080.82	49,103.77					(2,022.95)		
	41,667.64								6,230.12
-	88,748.46	49,103.77	-	-	-	-	(2,022.95)	-	6,230.12
-	9,492,775.33	9,628,252.58	-	-	-	-	(1,885,435.40)	-	6,230.12
1,265,881.00	2,386,460.00	7,766,267.16			(1,265,881.00)		(6,832,617.00)	1,452,809.84	
(1,265,881.00)	2,811,478.00				1,047,899.40				
		46,928.59					(250,000.00)	203,071.41	
-	5,197,938.00	7,813,195.75	-	-	(217,981.60)	-	(7,082,617.00)	1,655,881.25	-
1,218,685.00	782,413.00	1,474,811.84			(1,218,685.00)		(1,777,672.00)	1,085,273.16	
(1,218,685.00)	494,438.00				1,218,685.42				
	404,982.00	57,390.42			(2.39)				
-	1,681,833.00	1,532,202.26	-	-	(1.97)	-	(1,777,672.00)	1,085,273.16	-
592,798.00	920,816.00	1,783,514.55			(592,798.00)		(1,951,215.00)	1,088,516.45	
(592,798.00)	989,638.00				509,860.40				
-	1,910,454.00	1,783,514.55	-	-	(82,937.60)	-	(1,951,215.00)	1,088,516.45	-
137,662.00	36,352.00	343,375.23			(137,662.00)		(434,002.00)	126,978.77	
(137,662.00)	102,447.00				137,662.13				
		20,433.60					(56,139.00)	35,705.40	
-	138,799.00	363,808.83	-	-	0.13	-	(490,141.00)	162,684.17	-
-	8,929,024.00	11,492,721.39	-	-	(300,921.04)	-	(11,301,645.00)	3,992,355.03	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2016

Federal Grantor/ Grantor/Program Title	Federal CFDA Number	Federal Fain Number	Pass-Through Entity Identifying Number	Program or Award Amount	Grant Period		Balance July 1, 2015
					From	To	
Special Revenue Fund (Cont'd): U.S. Department of Education Passed-through State Department of Education (Cont'd): Carl D. Perkins Vocational Education	84.048A	V048A140030	PERK068016	\$ 135,554.00	7/1/15	6/30/16	
Carl D. Perkins Vocational Education	84.048A	V048A140030	PERK068015	149,421.00	7/1/14	6/30/15	\$ (26,395.40)
Total Carl D. Perkins Vocational Education							(26,395.40)
Instruction Improvement System Program	84.413A	Unavailable	N/A	213,889.00	6/1/16	11/30/16	-
Fit for Life Project	84.215F	Unavailable	N/A	723,935.00	10/1/11	9/30/14	(75,814.70)
School Based Youth Program - Counseling Grant	84.215E	Unavailable	S215E120107	1,133,955.00	10/1/12	9/30/15	(207,410.22)
I.D.E.A. Part B: Special Education Cluster: Basic	84.027	H027A150100	IDEA068015	4,165,792.00	7/1/15	6/30/16	
Basic	84.027	H027A150100	IDEA068015	4,461,810.00	7/1/14	6/30/15	(1,081,221.84)
Preschool	84.173	H173A150114	IDEA068015	136,565.00	7/1/15	6/30/16	
Preschool	84.173	H173A150114	IDEA068015	198,092.00	7/1/14	6/30/15	(134,699.82)
Total I.D.E.A. Part B Special Education Cluster							(1,215,921.66)
Helping Everyone Achieve Through Reading Grant	84.215G	Unavailable	S215G120009	742,643.00	10/1/12	9/30/15	(12,456.07)
Helping Everyone Achieve Through Reading Grant	84.215G	Unavailable	S215G120009	497,344.00	10/1/14	9/30/16	(78,119.15)
Total Helping Everyone Achieve Through Reading Grant							(90,575.22)
Passed-through the City of Camden: School Climate Transformation Grant	84.184G	Unavailable	N/A	14,435.37	6/1/16	11/30/16	-
Total U.S. Department of Education							(6,060,788.74)
U.S. Department of Human Services Passed-through State Department of Human Services:							
School Based Youth Services Program	93.995	Unavailable	N/A	1,951,836.00	7/1/15	6/30/16	
School Based Youth Services Program	93.995	Unavailable	N/A	1,939,358.00	7/1/14	6/30/15	21,235.94
School Based Youth Services Program	93.995	Unavailable	N/A	1,742,648.00	7/1/07	6/30/08	1,330.75
School Based Youth Services Program	93.995	Unavailable	N/A	300,000.00	1/1/05	12/31/05	243,032.00
School Based Youth Services Program - Teen Parenting	93.995	Unavailable	N/A	200,000.00	7/1/03	6/30/04	1,548.07
School Based Youth Services Program	93.995	Unavailable	N/A	496,781.00	1/1/03	12/31/03	27,510.85
School Based Youth Services Program	93.995	Unavailable	N/A	286,927.00	1/1/02	12/31/02	1,191.75
School Based Youth Services Program	93.995	Unavailable	N/A	272,068.00	1/1/01	12/31/01	3,834.75
School Based Youth Services Program-Summer Transition	93.995	Unavailable	N/A	28,000.00	7/1/00	6/30/01	3,070.59
School Based Youth Services Program	93.995	Unavailable	N/A	261,976.00	1/1/00	12/31/00	3,269.19
School Based Youth Services Program	93.995	Unavailable	N/A	11,000.00	5/1/99	9/30/99	1,952.61
School Based Youth Services Program	93.995	Unavailable	N/A	128,000.00	7/1/97	9/30/98	230.00
School Based Youth Services Program	93.995	Unavailable	N/A	251,803.00	7/1/97	9/30/98	3,167.41
School Based Youth Services Program	93.995	Unavailable	N/A	301,327.00	7/1/96	9/30/97	1,445.73
School Based Youth Services Program	93.995	Unavailable	N/A	141,661.00	N/A	N/A	8,905.81
School Based Youth Services Program	93.995	Unavailable	N/A	1,350,000.00	N/A	N/A	149,458.17
School Based Child Care	93.995	Unavailable	N/A	200,000.00	7/1/02	6/30/03	560.34
School Based Child Care	93.995	Unavailable	N/A	200,000.00	7/1/01	6/30/02	550.40
School Based Child Care	93.995	Unavailable	N/A	200,000.00	7/1/00	6/30/01	4,065.20
School Based Child Care	93.995	Unavailable	N/A	200,000.00	7/1/99	6/30/00	26,374.31
School Based Child Care	93.995	Unavailable	N/A	200,000.00	7/1/98	6/30/99	3,141.70
School Based Young Dads	93.995	Unavailable	N/A	5,632.00	7/1/96	6/30/97	1,456.02
Sisters In Progress	93.U01	Unavailable	N/A	8,922.00	7/1/97	6/30/98	140.61
Sisters In Progress	93.U02	Unavailable	N/A	13,229.00	7/1/96	6/30/98	1,683.35
Sisters In Progress	93.U03	Unavailable	N/A	16,536.00	7/1/95	6/30/96	112.00
School Based Disaffected Youth	93.U04	Unavailable	N/A	285,576.00	11/1/03	10/31/04	13,290.01
School Based Disaffected Youth	93.U05	Unavailable	N/A	285,576.00	11/1/02	10/31/03	29,139.14
School Based Disaffected Youth	93.U06	Unavailable	N/A	900,000.00	1/1/03	12/31/03	453,189.22
Total U.S. Department of Human Services							1,004,885.92
U.S. Environmental Protection Agency Environmental Protection Agency Toxic Monitoring Program	N/A	Unavailable	N/A	19,600.00	7/1/00	6/30/01	1,920.04
Total Special Revenue Fund							(5,053,982.78)
Total Federal Financial Assistance							\$ (6,797,710.81)

(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	Budgetary Expenditures		Passed Through to Subrecipients	Adjustments(A)	Repayment of Prior Years' Balances	Balance at June 30, 2016		
		Pass-Through Funds	Direct Funds				Accounts Receivable	Unearned Revenue	Due to Grantor
	\$ 2,403.00 26,395.00	\$ 94,229.14			\$ 0.40		\$ (91,826.14)		
\$ -	28,798.00	94,229.14	\$ -	\$ -	0.40	\$ -	(91,826.14)	-	\$ -
-	-	-	-	-	-	-	(213,889.00)	\$ 213,889.00	-
-	-	-	-	-	75,814.70	-	-	-	-
-	234,491.91	139,477.95	-	-	1,911.62	-	(121,753.79)	11,269.15	-
84,426.00 (84,426.00)	837,912.00 1,081,222.00	3,900,179.21			(84,426.00)		(3,412,306.00)	350,038.79	
10,468.00 (10,468.00)	78,738.00 134,700.00	121,785.12			(10,468.00)		(68,295.00)	25,247.88	
-	2,132,572.00	4,021,964.33	-	-	(0.34)	-	(3,480,601.00)	375,286.67	-
	19,873.37 146,523.35	28,490.41 202,417.29			21,073.11		(350,820.65)	216,807.56	
-	166,396.72	230,907.70	-	-	21,073.11	-	(350,820.65)	216,807.56	-
-	14,435.37	3,598.18	-	-	-	-	-	10,837.19	-
-	11,505,718.00	15,982,898.69	-	-	(202,121.55)	-	(15,560,535.58)	4,820,444.60	-
	1,951,836.00	1,875,490.84			0.06	21,236.00			76,345.16
									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
-	1,951,836.00	1,875,490.84	-	-	0.06	21,236.00	-	-	1,059,995.14
-	-	-	-	-	-	-	-	-	1,920.04
-	13,457,554.00	17,858,389.53	-	-	(202,121.49)	21,236.00	(15,560,535.58)	4,820,444.60	1,061,915.18
\$ -	\$ 23,535,934.15	\$ 27,973,149.95	\$ 73,765.58	\$ -	\$ (565,163.25)	\$ 21,236.00	\$ (17,783,681.34)	\$ 4,820,444.60	\$ 1,068,145.30

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Expenditures of State Financial Assistance  
 For the Fiscal Year Ended June 30, 2016

<u>State Grantor/ Program or Cluster 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, 2015</u>	
				<u>From</u>	<u>To</u>	<u>Unearned Revenue/ Accounts Receivable</u>	<u>Due to Grantor</u>
General Fund:							
State Department of Education:							
State Aid - Public Cluster:							
Equalization Aid	495-034-5120-078	\$ 214,776,464.00		7/1/15	6/30/16		
Equalization Aid	495-034-5120-078	214,776,464.00		7/1/14	6/30/15	\$ (21,050,236.00)	
Security Aid	495-034-5120-084	5,949,022.00		7/1/15	6/30/16		
Security Aid	495-034-5120-084	5,949,022.00		7/1/14	6/30/15	(583,063.00)	
Adjustment Aid	495-034-5120-085	46,068,696.00		7/1/15	6/30/16		
Adjustment Aid	495-034-5120-085	46,068,696.00		7/1/14	6/30/15	(4,515,192.00)	
Special Education Aid	495-034-5120-089	8,244,198.00		7/1/15	6/30/16		
Special Education Aid	495-034-5120-089	8,244,198.00		7/1/14	6/30/15	(808,014.00)	
Per Pupil Growth Aid	495-034-5120-097	148,690.00		7/1/15	6/30/16		
Per Pupil Growth Aid	495-034-5120-097	148,690.00		7/1/14	6/30/15	(14,573.00)	
PARCC Readiness Aid	495-034-5120-098	148,690.00		7/1/15	6/30/16		
PARCC Readiness Aid	495-034-5120-098	148,690.00		7/1/14	6/30/15	(14,573.00)	
Total State Aid - Public Cluster						(26,985,651.00)	\$ -
Transportation Aid:							
Transportation Aid	495-034-5120-014	4,511,837.00		7/1/15	6/30/16		
Transportation Aid	495-034-5120-014	4,511,837.00		7/1/14	6/30/15	(442,205.00)	
Nonpublic School Transportation Aid	495-034-5120-014	50,794.00		7/1/15	6/30/16		
Nonpublic School Transportation Aid	495-034-5120-014	42,221.00		7/1/14	6/30/15	(42,221.00)	
Total Transportation Aid						(484,426.00)	-
Tuition Reimbursement for Homeless Students:							
Tuition Reimbursement for Homeless Students	495-034-5120-078	384,794.00		7/1/15	6/30/16		
Tuition Reimbursement for Homeless Students	495-034-5120-078	126,836.12		7/1/15	6/30/16		
Tuition Reimbursement for Homeless Students	495-034-5120-078	650,689.00		7/1/14	6/30/15	(650,689.00)	
Tuition Reimbursement for Homeless Students	495-034-5120-078	114,819.46		7/1/14	6/30/15	(25,203.02)	
Total Tuition Reimbursement for Homeless Students						(675,892.02)	-
Extraordinary Special Education Costs Aid:							
Extraordinary Special Education Costs Aid	100-034-5120-473	461,344.00		7/1/15	6/30/16		
Extraordinary Special Education Costs Aid	100-034-5120-473	840,057.00		7/1/14	6/30/15	(840,057.00)	
Total Extraordinary Special Education Costs Aid						(840,057.00)	-
Reimbursed TPAF Social Security Contributions	495-034-5095-002	6,024,950.21		7/1/15	6/30/16		
Reimbursed TPAF Social Security Contributions	495-034-5095-002	6,639,208.73		7/1/14	6/30/15	(313,048.18)	-
						(313,048.18)	-
Total General Fund						(29,299,074.20)	-
State Department of Education:							
N.J. Nonpublic Aid:							
Textbook Aid	100-034-5120-064	57,557.00		9/1/15	6/30/16		
Textbook Aid	100-034-5120-064	53,095.00		9/1/14	6/30/15		1,230.97
Auxiliary Services:							
Compensatory Education	100-034-5120-067	1,023,696.00		9/1/15	6/30/16		
Compensatory Education	100-034-5120-067	960,657.00		9/1/14	6/30/15		40,043.34
English as a Second Language	100-034-5120-067	146,668.00		9/1/15	6/30/16		
English as a Second Language	100-034-5120-067	93,177.00		9/1/14	6/30/15		15,164.10
Transportation	100-034-5120-068	111,863.00		9/1/15	6/30/16		
Transportation	100-034-5120-068	91,800.00		9/1/14	6/30/15		60,136.45
Home Instruction	100-034-5120-067	10,923.00		9/1/15	6/30/16		
Home Instruction	100-034-5120-067	39,887.00		9/1/14	6/30/15	(39,887.00)	
Handicapped Services:							
Examination and Classification	100-034-5120-066	141,636.00		9/1/15	6/30/16		
Examination and Classification	100-034-5120-066	195,763.00		9/1/14	6/30/15		43,027.03
Corrective Speech	100-034-5120-066	133,771.00		9/1/15	6/30/16		
Corrective Speech	100-034-5120-066	126,517.00		9/1/14	6/30/15		22,175.65
Supplementary Instruction	100-034-5120-066	124,009.00		9/1/15	6/30/16		
Supplementary Instruction	100-034-5120-066	129,005.00		9/1/14	6/30/15		15,694.32



Carryover/ (Walkover) Amount	Cash Received	Adjustment (A)	Budgetary Expenditures	Passed Through to Subrecipients	Repayment of Prior Years' Balances	Balance at June 30, 2016			Memo	
						Accounts Receivable	Interfund Payable/ Unearned Revenue	Due to Grantor	Budgetary Receivable June 30, 2016	Cumulative Total Expenditures
	\$ 193,680,406.00		\$ 214,776,464.00			\$ (21,096,058.00)			\$ (21,096,058.00)	\$ 214,776,464.00
	21,050,236.00									
	5,364,689.00		5,949,022.00			(584,333.00)			(584,333.00)	5,949,022.00
	583,063.00									
	41,543,676.00		46,068,696.00			(4,525,020.00)			(4,525,020.00)	46,068,696.00
	4,515,192.00									
	7,434,426.00		8,244,198.00			(809,772.00)			(809,772.00)	8,244,198.00
	808,014.00									
	134,085.00		148,690.00			(14,605.00)			(14,605.00)	148,690.00
	14,573.00									
	134,085.00		148,690.00			(14,605.00)			(14,605.00)	148,690.00
	14,573.00									
\$ -	275,277,018.00	\$ -	275,335,760.00	\$ -	\$ -	(27,044,393.00)	\$ -	\$ -	(27,044,393.00)	275,335,760.00
	4,068,669.00		4,511,837.00			(443,168.00)			(443,168.00)	4,511,837.00
	442,205.00									
	42,221.00		50,794.00			(50,794.00)				50,794.00
-	4,553,095.00	-	4,562,631.00	-	-	(493,962.00)	-	-	(443,168.00)	4,562,631.00
			384,794.00			(384,794.00)				384,794.00
	100,329.26		126,836.12			(26,506.86)				126,836.12
	650,689.00									
	25,203.02									
-	776,221.28	-	511,630.12	-	-	(411,300.86)	-	-	-	511,630.12
			461,344.00			(461,344.00)				461,344.00
	840,057.00									
-	840,057.00	-	461,344.00	-	-	(461,344.00)	-	-	-	461,344.00
	5,739,175.81		6,024,950.21			(285,774.40)				6,024,950.21
-	313,048.18									
-	6,052,223.99	-	6,024,950.21	-	-	(285,774.40)	-	-	-	6,024,950.21
-	287,498,615.27	-	286,896,315.33	-	-	(28,696,774.26)	-	-	(27,487,561.00)	286,896,315.33
	57,557.00	0.03	53,685.50		1,231.00			3,871.50		53,685.50
	1,023,696.00	(0.34)	798,539.40		40,043.00			225,156.60		798,539.40
	146,668.00	(0.10)	111,633.38		15,164.00			35,034.62		111,633.38
	111,863.00	(0.45)	37,763.61		60,136.00			74,099.39		37,763.61
	39,887.00		10,923.00			(10,923.00)				10,923.00
	141,636.00	(0.03)	130,042.51		43,027.00			11,593.49		130,042.51
	133,771.00	0.35	93,464.80		22,176.00			40,306.20		93,464.80
	124,009.00	(0.32)	107,291.25		15,694.00			16,717.75		107,291.25

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Expenditures of State Financial Assistance  
 For the Fiscal Year Ended June 30, 2016

<u>State Grantor/ Program or Cluster 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, 2015</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	\$ 90,900.00		9/1/15	6/30/16		
Nursing Services Aid	100-034-5120-070	90,297.00		9/1/14	6/30/15		\$ 9,029.70
Technology Initiative Aid	100-034-5120-573	26,208.00		9/1/15	6/30/16		
Technology Initiative Aid	100-034-5120-573	30,400.00		9/1/14	6/30/15		2,224.36
Security Aid Program	100-034-5120-509	25,250.00		9/1/15	6/30/16		
Preschool Education Aid	495-034-5120-086	29,852,930.00	\$ 1,597,184.00	7/1/15	6/30/16		
Preschool Education Aid	495-034-5120-086	29,079,384.00	1,310,956.00	7/1/14	6/30/15	\$ 1,043,094.12	
Preschool Education Aid	495-034-5120-086	28,026,384.00	1,303,553.00	7/1/13	6/30/14	862,096.71	
Department of Labor and Workforce Development							
Adult Basic Education	100-034-5062-028	63,000.00		7/1/15	6/30/16		
Adult Basic Education	100-034-5062-028	45,001.00		7/1/14	6/30/15	(25,010.00)	
Total Special Revenue Fund						1,840,293.83	208,725.92
New Jersey School Development Authority							
Additional State School Building Aid - SDA Grants (NJSDA Managed)	Various	299,738,266.82 (NC)		Unavailable		(4,404,259.63)	
Total Capital Projects Fund						(4,404,259.63)	-
National School Lunch Program (State Share)	100-010-3360-067	99,760.13		7/1/15	6/30/16		
National School Lunch Program (State Share)	100-010-3360-067	97,847.37		7/1/14	6/30/15	(19,746.98)	
Total Enterprise Fund						(19,746.98)	-
Total State Financial Assistance subject to Major Program Determination for State Single Audit						(31,882,786.98)	208,725.92
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 - Non-contributory Insurance							
On-behalf T.P.A.F. Pension Contributions - Post Retirement Medical							
Total General Fund (Non-Cash Assistance)						-	-
Total State Financial Assistance						\$ (31,882,786.98)	\$ 208,725.92

(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	Passed Through to Subrecipients	Repayment of Prior Years' Balances	Balance at June 30, 2016			Memo	
						Accounts Receivable	Interfund Payable/ Unearned Revenue	Due to Grantor	Budgetary Receivable June 30, 2016	Cumulative Total Expenditures
	\$ 90,900.00		\$ 90,154.39					\$ 745.61		\$ 90,154.39
	26,208.00	\$ 0.30	25,918.16		\$ 9,030.00			289.84		25,918.16
	25,250.00	(0.36)	18,805.08		2,224.00			6,444.92		18,805.08
\$ 2,273,734.00 (1,411,637.29) (862,096.71)	28,464,821.00 2,907,938.00		29,937,971.11			\$ (2,985,293.00)	\$ 3,785,876.89 2,539,394.83			29,937,971.11
	31,195.00 25,010.00		44,221.06			(13,026.06)				44,221.06
-	33,350,409.00	(0.92)	31,460,413.25	\$ -	208,725.00	(3,009,242.06)	6,325,271.72	414,259.92	\$ -	31,460,413.25
	1,774,382.70	(587,345.97)	1,774,382.70			(4,991,605.60)				294,746,661.22
-	1,774,382.70	(587,345.97)	1,774,382.70	-	-	(4,991,605.60)	-	-	-	294,746,661.22
	80,566.17 19,746.98		99,760.13			(19,193.96)				99,760.13
-	100,313.15	-	99,760.13	-	-	(19,193.96)	-	-	-	99,760.13
-	322,723,720.12	(587,346.89)	320,230,871.41	-	208,725.00	(36,716,815.88)	6,325,271.72	414,259.92	(27,487,561.00)	613,203,149.93
	7,824,921.00 389,788.00 9,781,448.00		7,824,921.00 389,788.00 9,781,448.00							7,824,921.00 9,781,448.00
-	17,996,157.00	-	17,996,157.00	-	-	-	-	-	-	17,606,369.00
\$ -	\$ 340,719,877.12	\$ (587,346.89)	\$ 338,227,028.41	\$ -	\$ 208,725.00	\$ (36,716,815.88)	\$ 6,325,271.72	\$ 414,259.92	\$ (27,487,561.00)	\$ 630,809,518.93

**CITY OF CAMDEN SCHOOL DISTRICT**  
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance  
For the Fiscal Year Ended June 30, 2016

---

**Note 1: BASIS OF PRESENTATION**

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. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. 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. Because these schedules present only a selected portion of the operations of the School District, it is not intended to and does not present the financial position and changes in operations of the School District.

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying schedules of expenditures of federal awards and state financial assistance are presented using the budgetary basis of accounting, with the following exceptions: programs recorded in the capital projects fund are presented on the modified accrual basis of accounting and programs recorded in the enterprise fund 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. Such expenditures are recognized following, as applicable, the cost principles contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. The School District has elected not to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

**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.

**Note 3: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (CONT'D)**

The net adjustment to reconcile revenues from the budgetary basis to the GAAP basis is (\$59,705.00) for the general fund and \$88,091.82 for the special revenue fund. The net adjustment to reconcile expenditures from the budgetary basis to the GAAP basis is \$165,446.82 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.

Awards and financial assistance expenditures reported in the School District's basic financial statements on a GAAP basis are presented as follows:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
General	\$ 560,273.42	\$ 304,892,472.33	\$ 305,452,745.75
Special Revenue	17,859,725.53	31,624,524.07	49,484,249.60
Capital Projects		1,774,382.70	1,774,382.70
Food Service	9,628,252.58	93,760.13	9,722,012.71
Total Awards and Financial Assistance	<u>\$ 28,048,251.53</u>	<u>\$ 338,385,139.23</u>	<u>\$ 366,433,390.76</u>

**Note 4: RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS**

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

**Note 5: ADJUSTMENTS**

Amounts reported in the column entitled "adjustments" represent the following:

<u>Adjustment</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
Grants Receivable Canceled	\$ 184,859.81		\$ 184,859.81
Rounding Adjustments	(2.92)	\$ (0.92)	(3.84)
Prior Year NJSDA Grant Revenue:			
NJSDA Managed Projects		(587,345.97)	(587,345.97)
Allowable Carryover Adjustments	(386,978.38)		(386,978.38)
Prior Year SEMI Expenses	(363,041.76)		(363,041.76)
Total Adjustments	<u>\$ (565,163.25)</u>	<u>\$ (587,346.89)</u>	<u>\$ (1,152,510.14)</u>

**Note 6: REIMBURSED AND ON-BEHALF PAYMENTS**

During the fiscal year ended June 30, 2016, the School District was the recipient of federal and state assistance that represented either a reimbursement to the School District or payments made on-behalf of the School District. Revenues and expenditures reported under the federal food distribution program represent the current year value received and the current year distribution, respectively, of American-grown United States Department of Agriculture foods utilized in the School District's food service program. TPAF Social Security Contributions represents the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the fiscal year. Lastly, the School District has recognized as revenues and expenditures on-behalf payments made by the State for normal costs, non-contributory insurance, and post-retirement medical costs related to TPAF members.

**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 the Uniform Guidance; 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	\$ 3,653,055.00
Title II, Part A of NCLB	1,078,339.00
	<hr/>
Total	\$ 4,731,394.00
	<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, 2016

**Section 1- Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued Modified - Adverse

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?  X  yes      no

**Federal Awards**

Internal control over major programs:

    Material weakness(es) identified?  X  yes      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 516 of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)?  X  yes      no

Identification of major programs:

<b><u>CFDA Number(s)</u></b>	<b><u>FAIN Number(s)</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
<u>84.010A</u>	<u>S010A150030</u>	<u>N.C.L.B. - Title I</u>
<u>84.377A</u>	<u>S377A130031</u>	<u>N.C.L.B. - Title I School Improvement</u>
<u>84.367A</u>	<u>S367A150029</u>	<u>N.C.L.B. - Title IIA</u>
		<u>Special Education Cluster (I.D.E.A.):</u>
<u>84.027</u>	<u>H027A150100</u>	<u>I.D.E.A. Part B: Basic</u>
<u>84.173</u>	<u>H173A150114</u>	<u>I.D.E.A. Part B: Preschool</u>
<u>93.995</u>	<u>Unavailable</u>	<u>School Based Youth Services Program</u>
		<u>Child Nutrition Cluster:</u>
<u>10.553</u>	<u>16161NJ304N1099</u>	<u>School Breakfast Program</u>
<u>10.555</u>	<u>16161NJ304N1099</u>	<u>National School Lunch Program</u>
<u>10.555</u>	<u>Unavailable</u>	<u>After School Snack Program</u>
<u>10.555</u>	<u>Unavailable</u>	<u>National School Lunch Program - Food Distribution Program</u>

Dollar threshold used to determine Type A programs \$841,407.47

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, 2016

---

***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. 2016-001**

**Criteria or Specific Requirement**

Management of school districts is for maintenance of accounting records that include all financial transactions for its fiscal year. This enables for the preparation of financial statements that are complete and present fairly the financial position of a district in accordance with accounting principles generally accepted in the United States of America.

**Condition**

The District's accounting records did not include all transactions that should have been recorded in its accounting records and ultimately in its financial statements as of and for the fiscal year ended June 30, 2016.

**Context**

The District failed to account for and record in its accounting records and financial statements the following items that cumulatively are material to the financial statements:

1. The business office was not aware of expenses incurred during fiscal year 2016 until after the accounting records for fiscal year 2016 were finalized. These expenses (payables) totaled \$1,504,521.38 and are not included in the financial statements.
2. The District did not remit the correct amount of federal taxes to the Internal Revenue Service for the fourth quarter 2015. As a result, the Internal Revenue Service imposed interest and penalties that totaled \$1,043,436.95. The District is planning to appeal the Internal Revenue Service assessments.
3. The District is paying the current portion of its Public Service Electric & Gas utility bills only and not the balances forward from prior years. This resulted in unpaid balances forward due to Public Service Electric & Gas that totaled \$172,690.79.
4. There were numerous instances where expenses were recorded as accounts payable when they should have been recorded as encumbrances payable and vice versa. These classification errors resulted in the District reporting an inaccurate net position/fund balance amount in its financial statements.

**Effect**

The omission of material expenses and liabilities resulted in the District's financial statements not being presented fairly in accordance with accounting principles generally accepted in the United States of America for the Government-wide financial statements and the general and special revenue fund financial statements.

**Cause**

The reasons for the omission of material expenses and liabilities not being included in the accounting records and financial statements vary. One reason was during the school year, the District de-centralized its purchasing system and did not implement adequate controls to ensure that all documentation of purchases were provided to the business office in a timely manner. The District's internal controls regarding the remittance of taxes to agencies were either inadequate or not followed resulting in a significant underpayment or late filings. The lack of knowledge and experience when determining if an expense is either a payable or an encumbrance may be the cause for the misclassification of expenses.

**CITY OF CAMDEN SCHOOL DISTRICT**  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2016

---

***Section 2- Schedule of Financial Statement Findings (Cont'd)***

**Finding No. 2016-001 (Cont'd)**

**Recommendation**

That the District improve its internal controls regarding the payment of expenses and recording of liabilities to ensure the District's accounting records include all transactions that should be recorded in its accounting records and ultimately in its financial statements.

**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, 2016

---

**Section 2- Schedule of Financial Statement Findings (Cont'd)**

**Finding No. 2016-002**

**Criteria or Specific Requirement**

The maintenance of a general ledger accounting record is required by the State Department of Education. This record summarizes all account balances of the District. It should be reconciled monthly to subsidiary control records.

**Condition**

The District did not maintain an accurate general ledger accounting record that was reconciled monthly to other District accounting records.

**Context**

The general ledger was not reconciled to District cash reconciliations monthly because the cash reconciliations were not prepared until after the fiscal year end. Interfunds recorded in the general fund did not reconcile with the other, respective funds. The general ledger did not reconcile to the accounts payable reports for the general fund (Fund 10) and the blended resource fund (Fund 15) by (\$32,478.98) and \$75,167.40, respectively. Lastly, the general ledger was not reconciled monthly to other subsidiary records and as a result, significant audit adjustments were required.

**Effect**

Complete and accurate accounting records are essential to the District. By not properly maintaining the general ledger, proper accounting of the District's finances was not achieved.

**Cause**

The District did not have the personnel in place throughout the year to ensure that the general ledger was properly maintained and reconciled to other accounting records.

**Recommendation**

That the District properly maintain a general ledger and reconcile the ledger monthly with other subsidiary accounting records.

**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, 2016

---

**Section 2- Schedule of Financial Statement Findings (Cont'd)**

**Finding No. 2016-003**

**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, food service, net payroll, payroll agency, unemployment trust, flexible spending and student activity accounts were not prepared in accordance with N.J.S.A. 18A:17-9.

**Context**

None of the District bank accounts were reconciled monthly as required by N.J.S.A. 18A:17-9. The payroll agency, net pay and student activity accounts were not reconciled until August 2016. The general account reconciliations, which include the general and special revenue funds, required an \$8,726.77 adjustment to reconcile to the general ledger. Numerous cash receipts posted to miscellaneous revenue, were not properly identified and numerous receipts had to be reclassified to the proper anticipated revenue account or general ledger account. A \$28,898.08 adjustment to the payroll agency account was needed to reconcile to the interfunds.

**Effect**

The District did not comply with N.J.S.A. 18A:17-9 requirements and did not have sufficient information regarding its cash balance during the fiscal year. The risk of misappropriation of funds was significantly increased by not performing cash reconciliations monthly and balancing the reconciliations with the general ledger.

**Cause**

District personnel did not possess the knowledge or experience that reconciliations were required monthly.

**Recommendation**

That the District accurately reconcile its general, food service, net payroll, payroll agency, unemployment trust, flexible spending and student activity cash accounts on a monthly basis 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, 2016

---

**Section 2- Schedule of Financial Statement Findings (Cont'd)**

**Finding No. 2016-004**

**Criteria or Specific Requirement**

All Districts are required to approve a budget prior to the start of its school year and the accounting records maintained by a district for that school year should correspond to the approved budget.

**Condition**

The District's budget accounting records did not agree with the District's approved budget for school year 2015-16.

**Context**

The following items were noted during our audit regarding the District's budget records:

1. The approved original budget appropriations were not properly posted to the budget accounting records.
2. Budgeted revenues and appropriations did not reconcile for each school in the school based budget details in the approved 2015-16 budget document.
3. The District's Fund 15 adjusted budget appropriations per the District's budgetary accounting record included \$1,242,123.38 in excess of amounts budgeted and expended from the General Fund, Title I and Title II. This amount was added to the approved General Fund Contribution to School-Based Budgets.

**Effect**

District budget records did not properly reflect the amounts in the approved budget. The differences may have resulted in overexpenditures.

**Cause**

District personnel lacked the knowledge or experience necessary to realize these records should agree.

**Recommendation**

That the District's budget accounting records agree with the District's approved budget.

**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, 2016

---

***Section 2- Schedule of Financial Statement Findings (Cont'd)***

**Finding No. 2016-005**

**Criteria or Specific Requirement**

N.J.A.C. 6A:23A-16.10 prohibits a school district from incurring any obligation or approve any payment in excess of the amount appropriated in the applicable line item account or program category account and also requires Boards to certify that no over-expenditures occurred.

**Condition**

The District did not comply with N.J.A.C. 6A:23A-16.10 requirements because numerous District budget appropriations were over-expended at year-end and the minutes indicated that the Board certified that there were no over-expenditures.

**Context**

The following items were noted during our audit:

1. As identified on Exhibits C-1 and D-3 et. al., the District had numerous budget appropriations over expended.
2. The District posted to its budgetary appropriations record a transfer that did not balance by \$633,113.37. When this error was corrected, numerous over expenditures resulted.
3. The District transferred funds from the "Transfer to Special Revenue Fund-Preschool Programs-Inclusion" appropriation, thereby over expending this line item.
4. Eight of the twenty-six school based budgets were totally over expended. Additionally, expenditures were posted to two schools that were not operational.
5. District minutes indicated that the Board certified that no over-expenditures existed when they actually did.

**Effect**

The District did not comply with N.J.A.C. 6A:23A-16.10 requirements and charged expenses to accounts that did not have sufficient funds.

**Cause**

Part of the reason for the over expenditures was a 2015-16 budget that did not represent the District's anticipated and actual operations. Additionally, District personnel did not possess the necessary knowledge or experience to realize the records differed from the approved budget or that adjustments (transfers) were required.

**Recommendation**

That in accordance with N.J.A.C. 6A:23A-16.10, the District not over expend its budgetary appropriations.

**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, 2016

---

**Section 2- Schedule of Financial Statement Findings (Cont'd)**

**Finding No. 2016-006**

**Criteria or Specific Requirement**

State Department of Education requires district to expend funds in accordance with an approved chart of accounts.

**Condition**

The District did not charge all its expenses in accordance with the State Department of Education's approved chart of accounts.

**Context**

The results of our expenditure tests disclosed the following:

1. Amounts expended for the employer's share of social security for each individual school were not commensurate with the salaries charged to each school.
2. The District utilized an unallowable line account in its school based (Fund 15) budgets (15-000-217-106-100-XX).
3. The appropriate appropriation line account to use for the District's in-house attorneys is 11-000-230-108-000-50. We noted that only \$46,338.53 for one attorney was charged to this account during 2015-16 and the remainder of his salary was charged to 11-000-230-100-000-50.
4. We noted instances where wrong account numbers were charged, including inappropriate charges to required maintenance.
5. The amount of charges recorded as capital outlay did not agree with the amount of capital asset additions.
6. Certain individuals charged to administration, appear to be inappropriate. No explanation was provided.

**Effect**

The District did not comply with charging expenses in accordance with the approved chart of accounts. Additionally, improper charging of expenses could result in over expenditures or purposely recorded incorrectly to avoid over expenditure.

**Cause**

Unknown

**Recommendation**

That the District charge all its expenses in accordance with the State Department of Education's approved chart of accounts.

**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, 2016

---

***Section 2- Schedule of Financial Statement Findings (Cont'd)***

**Finding No. 2016-007**

**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, 2016 to the amount of cash maintained in the District's payroll agency account at June 30, 2016 and differences were noted. We also determined that negative balances, old/stale balances and unidentified monies have accumulated in the account. As of June 30, 2016, the District decided to maintain \$400,000.00 in unallocated funds for future payments that are unknown at this time.

**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, 2016

---

**Section 2- Schedule of Financial Statement Findings (Cont'd)**

**Finding No. 2016-008**

**Criteria or Specific Requirement**

District policy and good internal control require supporting documentation for all District transactions.

**Condition**

The District could not provide supporting documentation for all student activity receipts/deposits and disbursements.

**Context**

Our test of student activity receipts disclosed the following:

1. A number of receipts were deposited but did not have supporting documentation.
2. Supporting documentation for three receipts did not have a corresponding deposit.
3. The District's detail revenue ledger indicated five receipts that had no supporting documentation or corresponding deposit.

Our test of student activity disbursements disclosed the following:

1. One employee reimbursement was \$27.10 more than the supporting documentation.
2. One employee reimbursement for \$182.77 did not have any supporting documentation.

**Effect**

The District did not comply with its own policy. Furthermore, the risk of misappropriation of funds is increased.

**Cause**

Unknown

**Recommendation**

That the District obtain and retain supporting documentation for all student activity receipts/deposits and disbursements.

**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, 2016

---

***Section 2- Schedule of Financial Statement Findings (Cont'd)***

**Finding No. 2016-009**

**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 an excessive 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, 2016

---

***Section 2- Schedule of Financial Statement Findings (Cont'd)***

**Finding No. 2016-010**

**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, 2015 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, 2016 were approximately \$943,000.00.

**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, 2016

---

***Section 2- Schedule of Financial Statement Findings (Cont'd)***

**Finding No. 2016-011**

**Criteria or Specific Requirement**

District's designed internal controls require the approval of all purchase orders by authorized management personnel prior to the processing of an order.

**Condition**

The District did not comply with its designed internal controls regarding obtaining proper approval, by authorized management personnel, prior to the processing of purchase orders.

**Context**

In accordance with District internal controls, either the Business Administrator or Assistant Business Administrator must authorize the processing of a purchase order. Our tests of purchase orders and the corresponding controls indicated instances where purchase orders were not approved by anyone, instances where purchase orders were electronically approved by the former Business Administrator and instances where purchase orders were approved by someone other than the Business Administrator or Assistant Business Administrator.

**Effect**

The District did not comply with its own designed controls and items may have been ordered that were not necessary for the operation of the school district.

**Cause**

Unknown

**Recommendation**

That the District comply with its designed internal controls regarding the proper approval of purchase orders, by authorized management personnel, prior to the processing of purchase orders.

**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, 2016

---

***Section 2- Schedule of Financial Statement Findings (Cont'd)***

**Finding No. 2016-012**

**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. Department of Labor and the Internal Revenue Service. The penalties assessed by the N.J. Department of Labor and the Internal Revenue Service totaled \$11,455.68 and \$1,043,436.95, respectively.

**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, 2016

---

**Section 2- Schedule of Financial Statement Findings (Cont'd)**

**Finding No. 2016-013**

**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 and only the current portion is being paid, resulting in significant balances forward that were not paid. Additionally, documentation does not support the amounts paid and no one can determine if account numbers are associated with District addresses. Our test of home improvement store expenses disclosed four instances where blanket purchase orders were utilized. In the past, we've expressed our concerns regarding home improvement store purchases and the use of blanket P.O.'s is a weakening of controls over these types of purchases.

**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 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, 2016

---

***Section 2- Schedule of Financial Statement Findings (Cont'd)***

**Finding No. 2016-014**

**Criteria or Specific Requirement**

N.J.S.A. 18A:18A-3 states if a purchasing agent possesses a qualified purchasing agent certificate pursuant to subsection b. of section P.L.1971, c. 198, the board of education may establish that the bid threshold may be up to \$25,000.00, amended to \$40,000.00.

**Condition**

The District adopted a resolution increasing the bid threshold to \$40,000.00 without designating a qualified purchasing agent who possessed a qualified purchasing agent certificate as required by N.J.S.A. 18A:18A-3.

**Context**

The District did not employ a qualified purchasing agent who possessed a qualified purchasing agent certificate and as a result did not comply with requirements contained in the Public School Contracts Law when required for contracts in excess of \$29,000.00.

**Effect**

The District is did not comply with Public School Contracts Law requirements when necessary.

**Cause**

The District did not have an employee who possessed the qualified purchasing agent for the entire year.

**Recommendation**

That the District adopt a resolution increasing its bid threshold only when it meets the requirements contained in N.J.S.A. 18A:18A-3.

**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, 2016

---

***Section 2- Schedule of Financial Statement Findings (Cont'd)***

**Finding No. 2016-015**

**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 (twenty-five tested) disclosed that three 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, 2016

---

***Section 2- Schedule of Financial Statement Findings (Cont'd)***

**Finding No. 2016-016**

**Criteria or Specific Requirement**

The New Jersey Division of Pensions requires timely enrollment of employees into a pension plan.

**Condition**

The District did not enroll all its new employees into a pension plan within a reasonable amount of time.

**Context**

The District's pension certifying agent lost the ability to enroll employees; as a result, employees were not enrolled for over a year.

**Effect**

By not enrolling employees timely, pension time was lost by those employees and penalties may be assessed by the Division of Pensions.

**Cause**

The District did not have an employee who was certified to make pension enrollments.

**Recommendation**

That the District enroll all its new employees into a pension plan within a reasonable amount of time.

**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, 2016

---

***Section 2- Schedule of Financial Statement Findings (Cont'd)***

**Finding No. 2016-017**

**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, included additions from prior years that were not previously reported, did not specifically identify assets purchased with federal funds 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, included additions from prior years that were not previously reported, did not specifically identify assets purchased with federal funds and did not allocate depreciation by function. Specifically, our test of ninety recorded capital assets disclosed seventeen assets (eight government-wide and nine enterprise fund – food service) that could not be located.

**Effect**

Because of the above noted items, the District's Government-wide and Enterprise Fund (Food Service) financial statements do not present fairly the financial position of the District. In addition, the capital asset record does not properly 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, identify capital assets purchased with federal funds 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, 2016

---

***Section 2- Schedule of Financial Statement Findings (Cont'd)***

**Finding No. 2016-018**

**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 prepared accurately.

**Context**

Our audit of this form disclosed that reported salaries could not be reconciled with District budget reports, reported wages for six employees included extra-comp when only base pay should be reported, base salaries for four individuals charged to the School Base Youth Services program and one charged to I.D.E.A. were not included in the calculation and certain salaries did not agree with the payroll records.

**Effect**

The District may not be remitting the correct amount to the State.

**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.

**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, 2016

---

***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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**Finding No. 2016-019 (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 reserved for specific purposes are required by the grantor to be tracked by local districts.

**Condition**

The District could not provide evidence that it tracked its Title I earmarked funds reserved for specific purposes such as priority/focus schools, professional development, neglected, etc. as required by the grantor and detailed in the program's compliance supplement.

**Questioned Costs**

Not Applicable

**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 requirements.

**Cause**

Unknown

**Recommendation**

That the District comply with all Title I requirements by tracking its earmarked funds such as priority/focus schools, professional development, neglected, etc. 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, 2016

**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 State of New Jersey Circular 15-08-OMB.

**Finding No. 2016-005 (See Section 2)**

**Information on the State Program**

State Aid Public – Cluster:

Equalization Aid	G.M.I.S. No. 495-034-5120-078
Special Education Categorical Aid	G.M.I.S. No. 495-034-5120-089
Security Aid	G.M.I.S. No. 495-034-5120-084
Adjustment Aid	G.M.I.S. No. 495-034-5120-085
Per Pupil Growth Aid	G.M.I.S. No. 495-034-5120-097
PARCC Readiness Aid	G.M.I.S. No. 495-034-5120-098

**Criteria or Specific Requirement**

N.J.A.C. 6A:23A-16.10 prohibits a school district from incurring any obligation or approve any payment in excess of the amount appropriated in the applicable line item account or program category account and also requires Boards to certify that no over-expenditures occurred.

**Condition**

The District did not comply with N.J.A.C. 6A:23A-16.10 requirements because numerous District budget appropriations were over-expended at year-end and the minutes indicated that the Board certified that there were no over-expenditures.

**Questioned Costs**

None

**Context**

The following items were noted during our audit:

1. As identified on Exhibits C-1 and D-3 et. al., the District had numerous budget appropriations over expended.
2. The District posted to its budgetary appropriations record a transfer that did not balance by \$633,113.37. When this error was corrected, numerous over expenditures resulted.
3. The District transferred funds from the “Transfer to Special Revenue Fund-Preschool Programs-Inclusion” appropriation, thereby over expending this line item.
4. Eight of the twenty-six school based budgets were totally over expended. Additionally, expenditures were posted to two schools that were not operational.
5. District minutes indicated that the Board certified that no over-expenditures existed when they actually did.

**Effect**

The District did not comply with N.J.A.C. 6A:23A-16.10 requirements and charged expenses to accounts that did not have sufficient funds.

**Cause**

Part of the reason for the over expenditures was a 2015-16 budget that did not represent the District’s anticipated and actual operations. Additionally, District personnel did not possess the necessary knowledge or experience to realize the records differed from the approved budget or that adjustments (transfers) were required.

**CITY OF CAMDEN SCHOOL DISTRICT**  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2016

---

***Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)***

**Finding No. 2016-005 (See Section 2) (Cont'd)**

**Recommendation**

That in accordance with N.J.A.C. 6A:23A-16.10, the District not over expend its budgetary appropriations.

**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, 2016

---

***Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)***

**Finding No. 2016-014 (See Section 2)**

**Information on the State Program**

State Aid Public – Cluster:

Equalization Aid	G.M.I.S. No. 495-034-5120-078
Special Education Categorical Aid	G.M.I.S. No. 495-034-5120-089
Security Aid	G.M.I.S. No. 495-034-5120-084
Adjustment Aid	G.M.I.S. No. 495-034-5120-085
Per Pupil Growth Aid	G.M.I.S. No. 495-034-5120-097
PARCC Readiness Aid	G.M.I.S. No. 495-034-5120-098

**Criteria or Specific Requirement**

N.J.S.A. 18A:18A-3 states if a purchasing agent possesses a qualified purchasing agent certificate pursuant to subsection b. of section P.L.1971, c. 198, the board of education may establish that the bid threshold may be up to \$25,000.00, amended to \$40,000.00.

**Condition**

The District adopted a resolution increasing the bid threshold to \$40,000.00 without employing a qualified purchasing agent who possessed a qualified purchasing agent certificate as required by N.J.S.A. 18A:18A-3.

**Questioned Costs**

None

**Context**

The District did not employ a qualified purchasing agent who possessed a qualified purchasing agent certificate and as a result did not comply with requirements contained in the Public School Contracts Law when required for contracts in excess of \$29,000.00.

**Effect**

The District did not comply with Public School Contracts Law requirements when necessary.

**Cause**

The District did not have an employee who possessed the qualified purchasing agent for the entire year.

**Recommendation**

That the District adopt a resolution increasing its bid threshold only when it meets the requirements contained in N.J.S.A. 18A:18A-3.

**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, 2016

---

**Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)**

**Finding No. 2016-020**

**Information on the State Program**

State Aid Public – Cluster:

Equalization Aid	G.M.I.S. No. 495-034-5120-078
Special Education Categorical Aid	G.M.I.S. No. 495-034-5120-089
Security Aid	G.M.I.S. No. 495-034-5120-084
Adjustment Aid	G.M.I.S. No. 495-034-5120-085
Per Pupil Growth Aid	G.M.I.S. No. 495-034-5120-097
PARCC Readiness Aid	G.M.I.S. No. 495-034-5120-098

**Criteria or Specific Requirement**

N.J.S.A. 18A:16-17 provides regulations that govern health benefits coverage for public employees and retirees including but not limited to contributions to be paid by employees and retirees, how contributions will be calculated, effective dates and recordkeeping required by a governmental entity.

**Condition**

The District did not comply with N.J.S.A. 18A:16-17 requirements regarding the proper amounts contributed by employees for health benefits coverage.

**Questioned Costs**

None

**Context**

Our tests of employee contributions for health benefits disclosed the following:

1. Three instances where health benefit deductions were based on coverages different than the coverage indicated on the insurance premium invoices.
2. Three instances where benefit coverage start dates did not correspond with employee withholding start dates.
3. Numerous instances where the deducted contributions were based on the 2014-15 premium amount.
4. One instance where the deducted contribution was double the correct amount.
5. One instance where an employee was awarded a pay increase retroactive to September 1, 2015 and the amount deducted for health benefit coverage was not adjusted.

**Effect**

The District did not consistently comply with N.J.S.A. 18A:16-17 requirements.

**Cause**

Unknown

**Recommendation**

That the District comply with N.J.S.A. 18A:16-17 requirements regarding the proper amounts contributed by employees for health benefits coverage.

**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, 2016

---

**Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)**

**Finding No. 2016-021**

**Information on the State Program**

State Aid Public – Cluster:

Equalization Aid	G.M.I.S. No. 495-034-5120-078
Special Education Categorical Aid	G.M.I.S. No. 495-034-5120-089
Security Aid	G.M.I.S. No. 495-034-5120-084
Adjustment Aid	G.M.I.S. No. 495-034-5120-085
Per Pupil Growth Aid	G.M.I.S. No. 495-034-5120-097
PARCC Readiness Aid	G.M.I.S. No. 495-034-5120-098

**Criteria or Specific Requirement**

N.J.A.C. 6A:23A-13.3 requires school districts to receive Commissioner approval or executive county superintendent as Commissioner's designee for line item transfers from any general fund appropriation account that on a cumulative basis exceed 10 percent of the amount of the account included in the budget certified for taxes and for transfers to an advertised appropriation account identified as general administration, school administration, central services and administrative information technology or other support services.

**Condition**

The District could not provide evidence that it obtained Commissioner approval or executive county superintendent as Commissioner's designee for line item transfers from any general fund appropriation account that on a cumulative basis exceed ten percent of the amount of the account included in the budget certified for taxes and for transfers to an advertised appropriation account identified as general administration, school administration, central services and administrative information technology or other support services as required by N.J.A.C. 6A:23A-13.3.

**Questioned Costs**

None

**Context**

The District could not provide evidence that approvals were obtained when transfers from exceeded ten percent of an appropriation account or transfers to general administration, school administration, central services and administrative information technology or other support services.

**Effect**

The District did not comply with N.J.S.A. 18A:22-8.1 requirements.

**Cause**

Unknown

**Recommendation**

That the District comply with N.J.A.C. 6A:23A-13.3 by receiving Commissioner approval or executive county superintendent as Commissioner's designee for line item transfers from any general fund appropriation account that on a cumulative basis exceed ten percent of the amount of the account included in the budget certified for taxes and for transfers to an advertised appropriation account identified as general administration, school administration, central services and administrative information technology or other support services.

**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, 2016

---

***Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)***

**Finding No. 2016-022 (Finding No. 2015-019)**

**Information on the State Program**

State Aid Public – Cluster:

Equalization Aid	G.M.I.S. No. 495-034-5120-078
Special Education Categorical Aid	G.M.I.S. No. 495-034-5120-089
Security Aid	G.M.I.S. No. 495-034-5120-084
Adjustment Aid	G.M.I.S. No. 495-034-5120-085
Per Pupil Growth Aid	G.M.I.S. No. 495-034-5120-097
PARCC Readiness Aid	G.M.I.S. No. 495-034-5120-098

**Criteria or Specific Requirement**

N.J.S.A. 18A:23-2.1 requires that documentation prepared for income tax related purposes complies fully with the requirements of federal and state laws and regulations regarding the compensation which is required to be reported.

**Condition**

The District did not provide evidence certifying that all documentation prepared for income tax related purposes complies fully with requirements of federal and state laws and regulations as required by N.J.S.A. 18A:23-2.1.

**Questioned Costs**

None

**Context**

The District could not provide evidence that documentation was prepared for income tax related purposes as required by N.J.S.A. 18A:23-2.1.

**Effect**

The District did not comply with N.J.S.A. 18A:23-2.1.

**Cause**

Unknown

**Recommendation**

That the District provide evidence certifying that documentation prepared for income tax related purposes complies fully with requirements of federal and state laws and regulations as required by N.J.S.A. 18A:23-2.1.

**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, 2016

**Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)**

**Finding No. 2016-023 (Finding No. 2015-020)**

**Information on the State Program**

State Aid Public – Cluster:

Equalization Aid	G.M.I.S. No. 495-034-5120-078
Special Education Categorical Aid	G.M.I.S. No. 495-034-5120-089
Security Aid	G.M.I.S. No. 495-034-5120-084
Adjustment Aid	G.M.I.S. No. 495-034-5120-085
Per Pupil Growth Aid	G.M.I.S. No. 495-034-5120-097
PARCC Readiness Aid	G.M.I.S. No. 495-034-5120-098
Preschool Education Aid	G.M.I.S. 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 retain supporting documentation that provides an audit trail for testing the information reported on the A.S.S.A. report.

**Condition**

The District's workpapers and corresponding documentation did not agree with the submitted A.S.S.A. report and as a result, differences were identified.

**Questioned Costs**

None

**Context**

Our test of on-roll students disclosed the following:

1. The provided charter school enrollment records differed from the A.S.S.A. report by twenty-seven students.
2. The charter school listings for eight locations differed from the attendance registers by fourteen students tested.

Our test of private schools disclosed the following:

1. Documentation was not available to verify one student attended the DHS Regional Day School.
2. We were unable to trace three students to an October 2015 private school tuition invoice.
3. One public school student was reported as a private school student.
4. We could not verify that six students were enrolled at CSSSD schools as recorded on the A.S.S.A. report.

Our test of low income students disclosed the following:

1. Six students reported as reduced lunch had household surveys that calculated them as free lunch.
2. Household surveys were not available for examination for four charter school students.
3. One school register indicated eighteen free lunch students but the A.S.S.A. indicated nineteen.
4. One charter school enrollment record for free and reduced lunch did not agree with the A.S.S.A. by six students.
5. The District did not adjust its reported low income student counts on its A.S.S.A. report as a result of its verification of low income applications.

**CITY OF CAMDEN SCHOOL DISTRICT**  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2016

---

***Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)***

**Finding No. 2016-023 (Finding No. 2015-020) (Cont'd)**

**Context (Cont'd)**

Our test of LEP Students disclosed the following:

1. One household survey was not readable and appeared to not support the student being recorded as a reduced lunch.

Our test of bilingual students disclosed the following:

1. The LEP listing provided by the District indicated eight more students than the A.S.S.A. report.

**Effect**

The number of differences could not be verified and may have an impact on the District's State Aid allocation.

**Cause**

The District has to account for a large number of students and the differences are small in nature and are easily overlooked.

**Recommendation**

That the District's workpapers and corresponding documentation agree with the submitted A.S.S.A. report.

**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, 2016

---

**Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)**

**Finding No. 2016-024**

**Information on the State Program**

Transportation Aid      G.M.I.S. No. 495-034-5120-014

**Criteria or Specific Requirement**

The District must complete the District Report of Transported Resident Students (DRTRS) report in accordance with the instructions provided by the Division of Finance. The District must complete a set of workpapers, which document the compilation of data and provides an audit trail for testing the enrollments reported on the DRTRS report. Data from the DRTRS is used in the calculation of transportation aid.

**Condition**

Our examination of the District's District Report of Transported Resident Students (DRTRS) revealed reported students who could not be traced to attendance records and documentation that did not support the District's classifications.

**Questioned Costs**

N/A - None

**Context**

Our test of the District's DRTRS report and supporting documentation including attendance records disclosed the following:

1. Special Education – Public School Students:
  - a. One student reported as special education was not a special education student.
  - b. Six students could not be traced to their respective school attendance registers.
  - c. One student's individual evaluation program (IEP) did not indicate that transportation was required and the same student did not meet the mileage requirement.
2. Public Students with Special Transportation Needs - Six students could not be traced to their respective school attendance registers.
3. Public School Students:
  - a. Seven student grade classifications reported on the DRTRS were different from their respective school attendance registers.
  - b. Five students reported on the DRTRS could not be traced to their respective school attendance registers.
4. Transported Charter School Students – One student could not be traced to their respective attendance register.
5. Vocational School Students - Three students could not be traced to their respective attendance registers.

**Effect**

The number of differences could not be verified and may have an impact on the District's Transportation Aid allocation.

**Cause**

Unknown

**Recommendation**

That the District's District Report of Transported Resident Students (DRTRS) report students who can be traced to attendance records and retain documentation that supports the District's classifications.

**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, 2016

---

***Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)***

**Finding No. 2016-025 (Finding No. 2015-021)**

**Information on the State Program**

Preschool Education Aid                      G.M.I.S. 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 improperly charged salaries to its Preschool Education Program for individuals who did not participate in the Program.

**Questioned Costs**

Our test of salaries charged to the program identified three instances of unallowable salaries charged. The District charged salaries to the program that were subsequently determined to be incorrect. The result of the improper charges resulted in known questioned costs totaling \$12,213.75, with an estimated projected amount of \$42,082.45.

**Context**

Our test of salaries charged to the program identified three instances of improper charges that were subsequently determined to be incorrect by District management.

**Effect**

District charges to the Preschool Education program were not always allowable.

**Cause**

Unknown

**Recommendation**

That the District charge salaries to its Preschool Education Program for individuals who participate in the 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, 2016

**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 Federal programs, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and State of New Jersey Circular 15-08-OMB.

**Finding No. 2016-003 (Finding No. 2015-001) (See Section 2)**

**Information on the Federal and State Program**

N.C.L.B – Title I	C.F.D.A. No. 84.010A
N.C.L.B – Title II	C.F.D.A. No. 84.367
N.C.L.B – School Improvement Grants	C.F.D.A. No. 84.377
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
Preschool Education Aid	G.M.I.S. No. 495-034-5120-086

**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, food service, net payroll, payroll agency, unemployment trust, flexible spending and student activity accounts were not prepared in accordance with N.J.S.A. 18A:17-9.

**Questioned Costs**

None

**Context**

None of the District bank accounts were reconciled monthly as required by N.J.S.A. 18A:17-9. The payroll agency, net pay and student activity accounts were not reconciled until August 2016. The general account reconciliations, which includes the general and special revenue funds, required an \$8,726.77 adjustment to reconcile to the general ledger. Numerous cash receipts posted to miscellaneous revenue, were not properly identified and numerous receipts had to be reclassified to the proper anticipated revenue account or general ledger account. A \$28,898.08 adjustment to the payroll agency account was needed to reconcile to the interfunds.

**Effect**

The District did not comply with N.J.S.A. 18A:17-9 requirements and did not have sufficient information regarding its cash balance during the fiscal year. The risk of misappropriation of funds was significantly increased by not performing cash reconciliations monthly and balancing the reconciliations with the general ledger.

**Cause**

District personnel did not possess the knowledge or experience that reconciliations were required monthly.

**Recommendation**

That the District accurately reconcile its general, food service, net payroll, payroll agency, unemployment trust, flexible spending and student activity cash accounts on a monthly basis 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, 2016

***Section 5-Schedule of Federal Award and State Financial Assistance Findings  
 and Questioned Costs (Cont'd)***

**Finding No. 2016-011 (See Section 2)**

**Information on the Federal and State Program**

N.C.L.B – Title I	C.F.D.A. No. 84.010A
N.C.L.B – Title II	C.F.D.A. No. 84.367
N.C.L.B – School Improvement Grants	C.F.D.A. No. 84.377
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
Preschool Education Aid	G.M.I.S. No. 495-034-5120-086

**Criteria or Specific Requirement**

District's designed internal controls require the approval of all purchase orders by authorized management personnel prior to the processing of an order.

**Condition**

The District did not comply with its designed internal controls regarding obtaining proper approval, by authorized management personnel, prior to the processing of purchase orders.

**Questioned Costs**

None

**Context**

In accordance with District internal controls, either the Business Administrator or Assistant Business Administrator must authorize the processing of a purchase order. Our tests of purchase orders and the corresponding controls indicated instances where purchase orders were not approved by anyone, instances where purchase orders were electronically approved by the former Business Administrator and instances where purchase orders were approved by someone other than the Business Administrator or Assistant Business Administrator.

**Effect**

The District did not comply with its own designed controls and items may have been ordered that were not necessary for the operation of the school district.

**Cause**

Unknown

**Recommendation**

That the District comply with its designed internal controls regarding the proper approval of purchase orders, by authorized management personnel, prior to the processing of purchase orders.

**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, 2016

**Section 5-Schedule of Federal Award and State Financial Assistance Findings  
 and Questioned Costs (Cont'd)**

**Finding No. 2016-017 (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
N.C.L.B – Title II	C.F.D.A. No. 84.367
N.C.L.B – School Improvement Grants	C.F.D.A. No. 84.377
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, included additions from prior years that were not previously reported, did not specifically identify assets purchased with federal funds 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, included additions from prior years that were not previously reported, did not specifically identify assets purchased with federal funds and did not allocate depreciation by function. Specifically, our test of ninety recorded capital assets disclosed seventeen (eight government-wide and nine enterprise fund – food service) that could not be located.

**Effect**

Because of the above noted items, the District's Government-wide and Enterprise Fund (Food Service) financial statements do not present fairly the financial position of the District. In addition, the capital asset record does not properly 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, identify capital assets purchased with federal funds 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, federal awards and state financial assistance that are required to be reported in accordance with *Government Auditing Standards*, Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and State of New Jersey Circular 15-08-OMB.

**FINANCIAL STATEMENT FINDINGS**

**Finding No. 2015-001**

**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.

**Current Status**

The condition continues to exist. See Finding No. 2016-003.

**Finding No. 2015-002**

**Condition**

Food service and student activity receipts were not deposited promptly.

**Current Status**

The condition continues to exist. See Finding No. 2016-009.

**Finding No. 2015-003**

**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.

**Current Status**

The condition continues to exist. See Finding No. 2016-007.

**Finding No. 2015-004**

**Condition**

The District could not provide records that detailed its student activity receipts and disbursements.

**Current Status**

The condition continues to exist. See Finding No. 2016-008.

**Finding No. 2015-005**

**Condition**

The District paid health benefits for terminated employees past the thirty days permitted by District policy.

**Current Status**

The condition continues to exist. See Finding No. 2016-015.

**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. 2015-006****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.

**Current Status**

The condition continues to exist. See Finding No. 2016-013.

**Finding No. 2015-007****Condition**

The District did not have good internal controls in place regarding the payment of payroll liabilities resulting in the assessment of late penalties.

**Current Status**

The condition continues to exist. See Finding No. 2016-012.

**Finding No. 2015-008****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.

**Current Status**

The condition continues to exist. See Finding No. 2016-017.

**Finding No. 2015-009****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.

**Current Status**

The condition continues to exist. See Finding No. 2016-018.

**Finding No. 2015-010****Condition**

The District's time records for student activity/athletic events included unusual entries and as a result possible errors in amounts paid.

**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. 2015-011**

**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).

**Current Status**

The condition continues to exist. See Finding No. 2016-010.

**Finding No. 2015-012**

**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.

**Current Status**

The condition has been corrected.

**FEDERAL AWARDS**

**Finding No. 2015-013**

**Information on the Federal Program**

N.C.L.B – Title I            C.F.D.A No. 84.010A

**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.

**Current Status**

The condition continues to exist. See Finding No. 2016-019.

**Finding No. 2015-014**

**Information on the Federal Program**

N.C.L.B – Title II            C.F.D.A No. 84.367A

**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.

**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 (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

**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.

**Current Status**

The condition has been corrected.

**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

**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.

**Current Status**

The condition has been corrected.

**STATE FINANCIAL ASSISTANCE PROGRAMS****Finding No. 2015-017****Information on the State Program**

State Aid Public – Cluster:

Equalization Aid	G.M.I.S. No. 495-034-5120-078
Special Education Categorical Aid	G.M.I.S. No. 495-034-5120-089
Security Aid	G.M.I.S. No. 495-034-5120-084
Adjustment Aid	G.M.I.S. No. 495-034-5120-085
Per Pupil Growth Aid	G.M.I.S. No. 495-034-5120-097
PARCC Readiness Aid	G.M.I.S. No. 495-034-5120-098

**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.

**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. 2015-018**

**Information on the State Program**

State Aid Public – Cluster:

Equalization Aid	G.M.I.S. No. 495-034-5120-078
Special Education Categorical Aid	G.M.I.S. No. 495-034-5120-089
Security Aid	G.M.I.S. No. 495-034-5120-084
Adjustment Aid	G.M.I.S. No. 495-034-5120-085
Per Pupil Growth Aid	G.M.I.S. No. 495-034-5120-097
PARCC Readiness Aid	G.M.I.S. No. 495-034-5120-098

**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.

**Current Status**

The condition has been corrected.

**Finding No. 2015-019**

**Information on the State Program**

State Aid Public – Cluster:

Equalization Aid	G.M.I.S. No. 495-034-5120-078
Special Education Categorical Aid	G.M.I.S. No. 495-034-5120-089
Security Aid	G.M.I.S. No. 495-034-5120-084
Adjustment Aid	G.M.I.S. No. 495-034-5120-085
Per Pupil Growth Aid	G.M.I.S. No. 495-034-5120-097
PARCC Readiness Aid	G.M.I.S. No. 495-034-5120-098

**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.

**Current Status**

The condition continues to exist. See Finding No. 2016-022.

**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. 2015-020**

**Information on the State Program**

State Aid Public – Cluster:	
Equalization Aid	G.M.I.S. No. 495-034-5120-078
Special Education Categorical Aid	G.M.I.S. No. 495-034-5120-089
Security Aid	G.M.I.S. No. 495-034-5120-084
Adjustment Aid	G.M.I.S. No. 495-034-5120-085
Per Pupil Growth Aid	G.M.I.S. No. 495-034-5120-097
PARCC Readiness Aid	G.M.I.S. No. 495-034-5120-098
Preschool Education Aid	G.M.I.S. No. 495-034-5120-086

**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.

**Current Status**

The condition continues to exist. See Finding No. 2016-023.

**Finding No. 2015-021**

**Information on the State Program**

Preschool Education Aid	G.M.I.S. No. 495-034-5120-086
-------------------------	-------------------------------

**Condition**

The District provided information in accordance with the Preschool Education compliance supplement that did not properly support charges to the Preschool Education Program.

**Current Status**

The condition continues to exist. See Finding No. 2016-025.

