

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



**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2017**

CITY OF CAMDEN SCHOOL DISTRICT
Table of Contents

INTRODUCTORY SECTION	<u>Page</u>
Letter of Transmittal	2
Organizational Chart	6
Roster of Officials	7
Consultants and Advisors	8
FINANCIAL SECTION	
Independent Auditor's Report	10
Required Supplementary Information - Part I Management's Discussion and Analysis	17
Basic Financial Statements	
A. Government-Wide Financial Statements:	
A-1 Statement of Net Position	28
A-2 Statement of Activities	29
B. Fund Financial Statements:	
Governmental Funds:	
B-1 Balance Sheet	31
B-2 Statement of Revenues, Expenditures and Changes in Fund Balances	33
B-3 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	35
Proprietary Funds:	
B-4 Statement of Net Position	36
B-5 Statement of Revenue, Expenses and Changes in Fund Net Position	37
B-6 Statement of Cash Flows	38
Fiduciary Funds:	
B-7 Statement of Fiduciary Net Position	39
B-8 Statement of Changes in Fiduciary Net Position	40
Notes to the Financial Statements	41
Required Supplementary Information - Part II	
C. Budgetary Comparison Schedules	
C-1 Combining Budgetary Comparison Schedule - General Fund	74
C-1a Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	95
C-1b Community Development Block Grant - Budget and Actual	N/A
C-2 Budgetary Comparison Schedule - Special Revenue Fund	106
C-3 Notes to Required Supplementary Information - Part II Budget-to-GAAP Reconciliation	108

CITY OF CAMDEN SCHOOL DISTRICT
Table of Contents

	Page
Required Supplementary Information - Part III	
L. Schedules Related to Accounting and Reporting for Pensions	
L-1 Schedule of the School District's Proportionate Share of the Net Pension Liability - PERS	110
L-2 Schedule of the School District's Contributions - PERS	111
L-3 Schedule of the School District's Proportionate Share of the Net Pension Liability - TPAF	112
L-4 Schedule of the School District's Contributions - TPAF	113
L-5 Notes to the Required Supplementary Information - Part III	114
Required Supplementary Information - Part IV (if applicable)	
L-6 Schedule of Funding Progress for Health Benefits Plan	N/A
L-7 Notes to the Required Supplementary Information - Part IV	N/A
Other Supplementary Information	
D. School Based Budget Schedules:	
D-1 Combining Balance Sheet	117
D-2 Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type - Actual	118
D-2a- Blended Resource Fund 15 – Schedule of Expenditures 2y Allocated by Resource Type – Actual – Schools	119
D-3 Blended Resource Fund - Combined Schedule of Blended Expenditures - Budget and Actual	144
D-3a- Blended Resource Fund 15 – Schedule of Blended 3y Expenditures – Budget and Actual	154
E. Special Revenue Fund:	
E-1 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis	405
E-2 Preschool Education Aid - Schedule of Preschool Education Aid Budgetary Basis	409
F. Capital Projects Fund:	
F-1 Summary Schedule of Project Expenditures	
F-2 Summary Schedule of Revenues, Expenditures, and Changes in Fund Balances	411
F-2a- Statement of Project Revenues, Expenditures, Project Balance and Project Status - 2d Budgetary Basis	

CITY OF CAMDEN SCHOOL DISTRICT
Table of Contents

	Page
Other Supplementary Information (Cont'd)	
G. Proprietary Funds:	
Enterprise Fund:	
G-1 Statement of Net Position	418
G-2 Statement of Revenues, Expenses and Changes in Fund Net Position	419
G-3 Statement of Cash Flows	420
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	422
H-2 Statement of Changes in Fiduciary Net Position	423
H-3 Student Activity Agency Fund Schedule of Receipts and Disbursements	424
H-4 Payroll Agency Fund Schedule of Receipts and Disbursements	425
I. Long-Term Debt:	
I-1 Schedule of Serial Bonds	N/A
I-2 Schedule of Obligations under Capital Leases	427
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	430
J-2 Changes in Net Position	431
J-3 Fund Balances - Governmental Funds	433
J-4 Changes in Fund Balances - Governmental Funds	434
J-5 General Fund Other Local Revenue by Source	435

Revenue Capacity

J-6 Assessed Value and Estimated Actual Value of Taxable Property	437
J-7 Direct and Overlapping Property Tax Rates	438
J-8 Principal Property Taxpayers	439
J-9 Property Tax Levies and Collections	440

Debt Capacity

J-10 Ratios of Outstanding Debt by Type	442
J-11 Ratios of General Bonded Debt Outstanding	443
J-12 Direct and Overlapping Governmental Activities Debt	444
J-13 Legal Debt Margin Information	445

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

	Page
STATISTICAL SECTION (Unaudited) (Cont'd)	
Demographic and Economic Information	
J-14 Demographic and Economic Statistics	447
J-15 Principal Non-Governmental Employers	448
Operating Information	
J-16 Full-time Equivalent District Employees by Function/Program	450
J-17 Operating Statistics	451
J-18 School Building Information	452
J-19 Schedule of Required Maintenance	456
J-20 Insurance Schedule	457
SINGLE AUDIT SECTION	
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	13
K-2 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	459
K-3 Schedule of Expenditures of Federal Awards, Schedule A	462
K-4 Schedule of Expenditures of State Financial Assistance, Schedule B	466
K-5 Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	470
Schedule of Findings and Questioned Costs:	
K-6 Summary of Auditor's Results	473
K-7 Schedule of Current Year Findings	475
K-8 Summary Schedule of Prior Year Audit Findings and Questioned Costs as Prepared by Management	507

INTRODUCTORY SECTION



PAYMON ROUHANIFARD
SUPERINTENDENT
www.camden.k12.nj.us

CAMDEN CITY SCHOOL DISTRICT
201 N. FRONT ST, CAMDEN, NEW JERSEY 08102
856-966-2000

February 15, 2018

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

BUSINESS OFFICE

201 N. Front Street
Camden, NJ 08102
856-966-2000, ext. 38829

RE: Comprehensive Annual Financial Report

Dear Advisory Board Members:

Anisah Coppin
School Business
Administrator/Board Secretary
856-966-2000, ext. 65507 – office
856-394-3628 - mobile

The comprehensive annual financial report of the City of Camden School District (CCSD) for the year ended June 30, 2017, 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 2016-2017 year with an average daily enrollment of 8138 students, which is 12.43% below the previous year's average daily enrollment. The following details the changes in the student enrollment of the District over the last eight years.

Average Daily Student Enrollment		
Year	Enrollment	Percent Change
2016-17	8,138	-12.43%
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 4 core values:

- *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. 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.

5. 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, 2017. An on-line requisition system has been established to ensure accuracy of account numbers and prevent encumbrances in accounts with insufficient funds.

6. 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.

7. 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.

8. DEBT ADMINISTRATION:

Currently, the School District has no new bonding for the 2016-2017 school year.

9. 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.

10. 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.

11. 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 the 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.

12. 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.

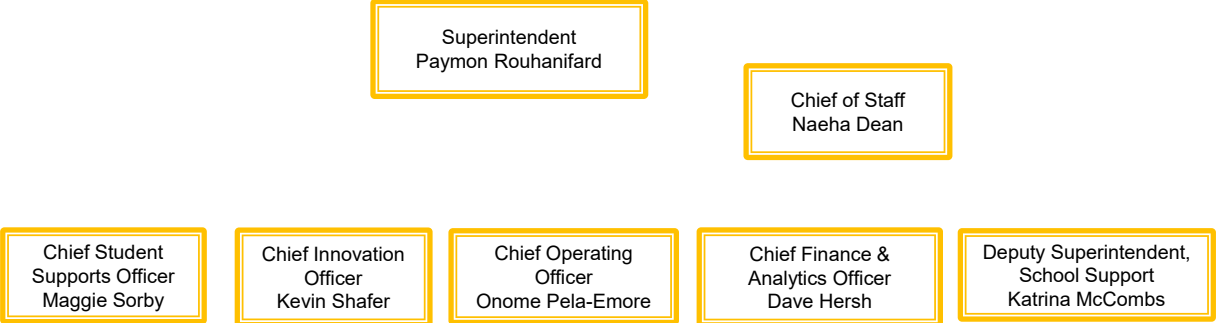


Paymon Rouhanifard
State District Superintendent of Schools



Anisah Coppin
School Business Administrator

Camden City School District Superintendent's Cabinet



Camden City School District

Camden, New Jersey

Roster of Officials

June 30, 2017

<u>Members of the Advisory Board</u>	<u>Term Expires</u>
Mrs. Martha F. Wilson (President)	2020
Mrs. Felisha Reyes-Morton (Vice President)	2018
Ms. Theresa D. Atwood	2018
Vacant	2018
Ms. Kathryn Blackshear	2019
Mr. Jose M. Brito-Bueno	2019
Ms. Dorothy A. Burley	2019
Ms. Taisha E. Minier	2020
Mr. Wasim Muhammad	2020

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, 2017, 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 Responsibilities 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.

Except for the matter described in the "Basis for Disclaimer of Opinion on the Governmental Activities, Business-Type Activities and Enterprise Fund (Food Service)" paragraph, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

Management did not maintained adequate records for capital assets and, accordingly, did not update its capital assets, net investment in capital assets and depreciation expense for the fiscal year ended June 30, 2017. The District's financial statements consisting of the governmental activities' and business-type activities' statement of net position and statement of school activities and the enterprise fund' statement of net position, statement of revenue, expenses and changes in net position and statement of cash flows include June 30, 2016 balances for the items previously noted. Accounting principles generally accepted in the United States of America require that capital assets, net investment in capital assets and depreciation expense be recorded, which would affect assets, net position and expenses in the governmental activities and business-type activities and enterprise fund. The amount by which this departure would affect the assets, net position and expenses of the governmental activities and business-type activities and enterprise fund cannot be determined.

Disclaimer of Opinion

Because of the significance of the matters described in the "*Basis for Disclaimer of Opinion on the Governmental Activities, Business-Type Activities and Enterprise Fund (Food Service)*" paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements of the governmental activities, business-type activities and enterprise fund of the City of Camden School District, in the County of Camden, State of New Jersey. Accordingly, we do not express an opinion on these financial statements.

Unmodified Opinions

In our opinion, the general fund, special revenue fund, 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, 2017, 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.

Management has omitted the reporting of capital asset additions, deletions and depreciation expense in the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the governmental activities and the business-type activities and enterprise fund (food service) was affected by this missing information.

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.

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, except for the major fund supporting statements for the enterprise fund (food service), the accompanying combining statements, related major fund supporting statements and schedules and schedules of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole. We did not express an opinion on the major fund supporting statements for the enterprise fund (food service).

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 13, 2018 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

**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, 2017, 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 13, 2018. Our report on the financial statements included a disclaimer of opinion and described the reasons regarding the disclaimer on the governmental and business-type activities and enterprise fund (Food Service) financial statements.

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 have not been 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.

2017-001	2017-009
2017-002	2017-010
2017-003	2017-012
2017-005	2017-013
2017-006	2017-015

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.

2017-004	2017-011
2017-007	2017-014
2017-008	2017-016

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.

2017-001	2017-008
2017-002	2017-012
2017-003	2017-013
2017-004	2017-014
2017-005	2017-015
2017-006	2017-016
2017-007	2017-017

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

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 13, 2018

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, 2017
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, 2017. 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 2017 are as follows:

- In total, net position decreased \$11,416,954.81, which represents a 5.14% percent decrease from 2016, mainly attributable to the results of fiscal year operations in the General Fund.
- General revenues accounted for \$306,725,206.70 in revenue or 69.62 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions and capital grants accounted for \$133,870,934.99 or 30.38 percent of total revenues of \$440,596,141.69.
- For governmental and business-type activities, cash and cash equivalents decreased by \$4,849,996.57, receivables increased by \$6,114,895.00, accounts payable decreased by \$2,164,701.17 and other current liabilities increased by \$13,154,921.00.
- The School District had \$452,013,096.50 in expenses; \$133,870,934.99 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$306,725,206.70 consisted primarily of federal and state aid.
- Among governmental funds, the General Fund had \$326,597,313.05 in revenues and \$336,768,762.65 in expenditures (excluding transfers). The General Fund's fund balance decreased \$8,616,775.90 from 2016.

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 the 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, 2017
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 2017?". 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 has 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.

Enterprise Fund

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

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
UNAUDITED (CONTINUED)**

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.

Table 1 provides a summary of the School District's net position for 2017, in accordance with GASB Statement 34. Net position comparisons of fiscal year 2017 to fiscal year 2016 are presented as follows:

**Table 1
Net Position**

	2017	2016
Assets		
Current and Other Assets	\$ 39,299,213.22	\$ 35,973,576.73
Capital Assets	320,346,944.60	320,346,944.60
 Total Assets	 359,646,157.82	 356,320,521.33
 Deferred Outflows of Resources Related to Pensions	 36,867,329.00	 17,091,006.00
 Liabilities		
Long-Term Liabilities	128,138,743.02	105,152,255.88
Other Liabilities	46,574,311.20	36,308,139.04
 Total Liabilities	 174,713,054.22	 141,460,394.92
 Deferred Inflows of Resources Related to Pensions	 11,301,532.00	 10,035,277.00
 Net Position		
Net Investment in Capital Assets	320,332,219.58	319,717,388.72
Restricted	7,754,423.55	24,543,020.78
Unrestricted (Deficit)	(117,587,742.53)	(122,344,554.09)
 Total Net Position	 \$ 210,498,900.60	 \$ 221,915,855.41

The District's combined net position was \$210,498,900.60 on June 30, 2017. This was a decrease of 5.14% 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, 2017
UNAUDITED (CONTINUED)**

The School District as a Whole (Continued)

Table 2 shows changes in net position for year 2017. The District has prepared financial statements in accordance with GASB Statement 34. Revenue and expense comparisons from fiscal year 2017 to fiscal year 2016 of government-wide data are as follows:

**Table 2
Changes in Net Position**

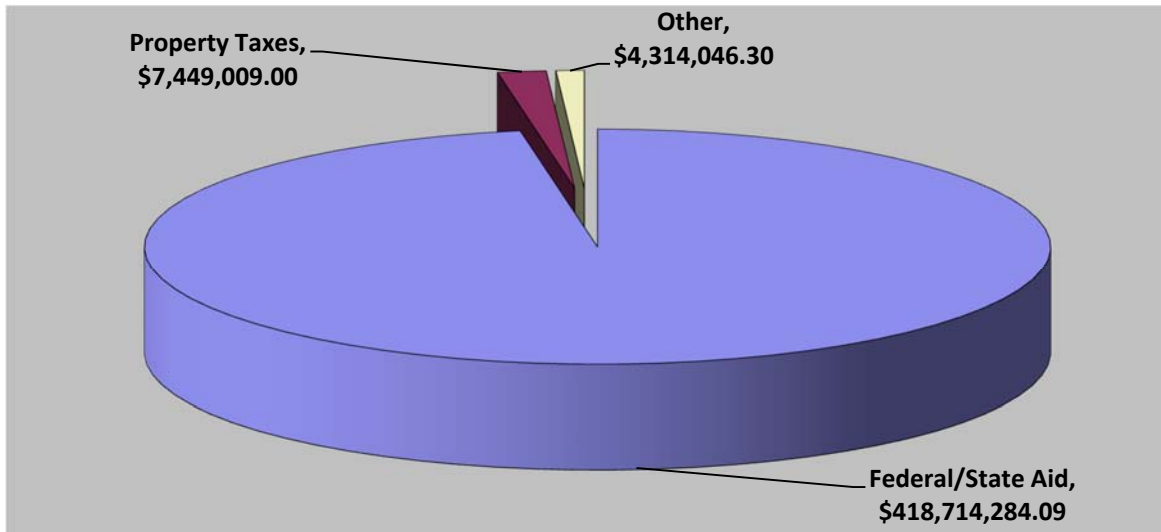
	2017	2016
Revenues		
Program Revenues:		
Charges for Services	\$ 613,738.32	\$ 734,174.59
Operating Grants and Contributions	133,239,406.30	114,747,098.66
Capital Grants and Contributions	17,790.37	
General Revenues:		
Property Taxes	7,449,009.00	7,449,009.00
Grants and Entitlements	295,185,499.66	286,583,269.90
Other	4,090,698.04	4,773,379.99
	440,596,141.69	414,286,932.14
Program Expenses		
Instruction	82,511,690.83	86,796,955.52
Support Services:		
Tuition	19,752,072.36	20,203,144.31
Related Services - Pupils and Instructional Staff	49,202,154.72	49,174,847.90
School, General and Business Administration	15,354,243.86	16,210,158.97
Plant Operations and Maintenance	22,819,443.90	26,156,784.21
Pupil Transportation	14,338,900.62	12,731,593.18
Special Schools	115,273,206.64	59,142.83
Charter and Renaissance Schools	50,125.43	95,403,472.46
Unallocated Benefits	121,046,140.62	107,044,233.78
Unallocated Depreciation		8,167,958.25
Interest on Long-Term Debt	14,207.24	6,770.27
Capital Outlay	1,641,164.68	
Food Service	10,009,745.60	9,840,126.29
	452,013,096.50	431,795,187.97
Total Expenses		
	452,013,096.50	431,795,187.97
Decrease in Net Position	\$ (11,416,954.81)	\$ (17,508,255.83)

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
UNAUDITED (CONTINUED)**

Governmental Activities

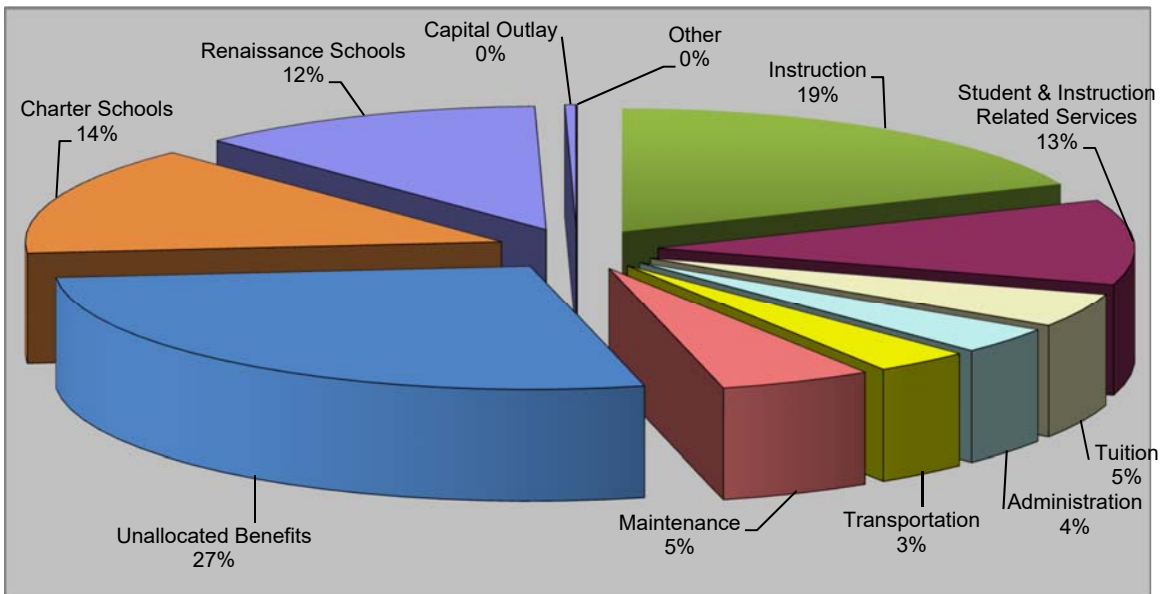
The District's total revenues were \$430,477,339.39 for the year ended June 30, 2017. Property taxes made up 1.73% percent of revenues for governmental activities for the School District for fiscal year 2017.

Sources of Revenue for Fiscal Year 2017



The total cost of all program and services was \$442,003,350.90. Instruction comprises 18.67 percent of District expenses.

Expenses for Fiscal Year 2017



**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
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 2017</u>	<u>Net Cost of Services 2017</u>	<u>Total Cost of Services 2016</u>	<u>Net Cost of Services 2016</u>
Instruction	\$ 82,511,690.83	67,051,371.90	\$ 86,796,955.52	\$ 72,906,861.05
Support Services:				
Tuition	19,752,072.36	19,752,072.36	20,203,144.31	20,203,144.31
Pupils and Instructional Staff	49,202,154.72	20,797,010.85	49,174,847.90	21,111,369.49
Administration	15,354,243.86	15,354,243.86	16,210,158.97	16,210,158.97
Plant Operations and Maintenance	22,819,443.90	22,819,443.90	26,156,784.21	26,156,784.21
Pupil Transportation	14,338,900.62	14,322,334.00	12,731,593.18	12,716,653.18
Special Schools	50,125.43	50,125.43	59,142.83	59,142.83
Charter/Renaissance Schools	115,273,206.64	115,273,206.64	95,403,472.46	95,403,472.46
Interest on Long-Term Debt	14,207.24	14,207.24	6,770.27	6,770.27
Capital Outlay	1,641,164.68	1,641,164.68		
Other Unallocated	121,046,140.62	41,176,037.35	115,212,192.03	51,821,795.47
Total Expenses	\$ <u>442,003,350.90</u>	\$ <u>318,251,218.21</u>	\$ <u>421,955,061.68</u>	\$ <u>316,596,152.24</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.

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 \$109,056.70.
- Charges for food services represent \$390,390.06 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 \$9,728,412.24.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
UNAUDITED (CONTINUED)**

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 \$379,340,151.39 and expenditures were \$386,335,999.52. After adding other financing sources and uses, the net change in fund balance for the fiscal year was a decrease of \$6,995,848.13.

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 fiscal year ended June 30, 2017, and the amount and percentage of increases and decreases in relation to prior fiscal year revenues.

Revenue	Amount	Percent of Total	Increase (Decrease) from 2016	Percent of Increase (Decrease)
Local Sources	\$ 11,843,090.10	3.1%	\$ (769,560.45)	-6.1%
State Sources	347,150,804.04	91.5%	10,006,322.97	3.0%
Federal Sources	<u>20,346,257.25</u>	<u>5.4%</u>	<u>1,563,216.54</u>	<u>8.3%</u>
Total	<u>\$ 379,340,151.39</u>	<u>100.0%</u>	<u>\$ 10,799,979.06</u>	<u>2.9%</u>

The following schedule represents a summary of general fund, special revenue fund and capital projects fund expenditures for the fiscal year ended June 30, 2017, and the percentage of increases and decreases in relation to prior year amounts.

Expenditures	Amount	Percent of Total	Increase (Decrease) from 2016	Percent of Increase (Decrease)
Current expense:				
Instruction	\$ 82,511,690.83	21.4%	\$ (3,423,554.30)	-4.0%
Support Services	186,274,490.08	48.2%	(7,066,608.19)	-3.7%
Capital Outlay	1,641,164.68	0.4%	(634,123.04)	-27.9%
Debt Service	585,321.86	0.2%	-	100.0%
Special, Charter and Renaissance Schools	<u>115,323,332.07</u>	<u>29.9%</u>	<u>19,860,716.78</u>	<u>20.8%</u>
Total	<u>\$ 386,335,999.52</u>	<u>100.0%</u>	<u>\$ 8,736,431.25</u>	<u>2.3%</u>

Changes in expenditures were the results of varying factors. Current expenditures decreased vs a year ago, due to budget costs 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 2017.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
UNAUDITED (CONTINUED)**

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 2017, 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.

Capital Assets

The District did not maintain the records necessary to update its capital assets for the fiscal year ended June 30, 2017. As a result, Table 4 below indicates no change in the District's capital assets from fiscal year 2016 to fiscal year 2017. Table 4 details capital asset categories of the District.

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

		2017		2016
Land and Land Improvements	\$	23,436,861.99	\$	23,436,861.99
Construction in Progress		88,789,698.43		88,789,698.43
Buildings and Improvements		311,754,317.72		311,754,317.72
Furniture, Machinery and Equipment		22,887,000.05		22,887,000.05
Total		446,867,878.19		446,867,878.19
Less: Accumulated Depreciation		(126,520,933.59)		(126,520,933.59)
	\$	320,346,944.60	\$	320,346,944.60

Changes in overall net capital assets could not be determined for fiscal year ended June 30, 2017.

Long-Term Liabilities Administration

At June 30, 2017, the School District had \$128,138,743.02 of outstanding obligations, consisting of \$2,703,650.00 for compensated absences, \$14,725.02 for loans payable and \$125,420,368.00 for the net pension liability.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
UNAUDITED (CONTINUED)**

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, 2017

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Cash and Cash Equivalents	\$ 1,972,514.00	\$ 1,978,305.21	\$ 3,950,819.21
Receivables, net	30,506,146.43	1,786,141.54	32,292,287.97
Internal Balances	108,074.36	(108,074.36)	
Interfund Accounts Receivable - Fiduciary Funds	3,017,926.42		3,017,926.42
Inventories		38,178.62	38,178.62
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>354,592,847.12</u>	<u>5,053,310.70</u>	<u>359,646,157.82</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Related to Pensions	<u>36,867,329.00</u>	<u>-</u>	<u>36,867,329.00</u>
LIABILITIES:			
Cash Overdraft	629,775.33		629,775.33
Accounts Payable	16,456,293.83	1,801,745.88	18,258,039.71
Other Current Liabilities	15,329,921.00		15,329,921.00
Internal Balances	185,491.89	(185,491.89)	
Interfund Accounts Payable - Fiduciary Funds	176.50	16,648.23	16,824.73
Accrued Interest Payable	13,129.92		13,129.92
Intergovernmental Payable	2,302,005.06	6,230.12	2,308,235.18
Unearned Revenue	10,016,856.20	1,529.13	10,018,385.33
Noncurrent Liabilities:			
Due within One Year	62,670.00	7,420.96	70,090.96
Due beyond One Year	<u>128,061,348.00</u>	<u>7,304.06</u>	<u>128,068,652.06</u>
Total Liabilities	<u>173,057,667.73</u>	<u>1,655,386.49</u>	<u>174,713,054.22</u>
DEFERRED INFLOWS OF RESOURCES:			
Related to Pensions	<u>11,301,532.00</u>	<u>-</u>	<u>11,301,532.00</u>
NET POSITION:			
Net Investment in Capital Assets	318,988,184.91	1,344,034.67	320,332,219.58
Restricted for:			
Capital Projects	6,754,423.55		6,754,423.55
Other Purposes	1,000,000.00		1,000,000.00
Unrestricted (Deficit)	<u>(119,641,632.07)</u>	<u>2,053,889.54</u>	<u>(117,587,742.53)</u>
Total Net Position	<u>\$ 207,100,976.39</u>	<u>\$ 3,397,924.21</u>	<u>\$ 210,498,900.60</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, 2017

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	\$ 57,819,115.45		\$ 15,219,180.30	\$ 17,790.37	\$ (42,582,144.78)		\$ (42,582,144.78)
Special Education	16,125,285.04	\$ 223,348.26			(15,901,936.78)		(15,901,936.78)
Other Special Instruction	4,003,734.32				(4,003,734.32)		(4,003,734.32)
Other Instruction	4,295,134.61				(4,295,134.61)		(4,295,134.61)
Community Services Programs/Operations	268,421.41				(268,421.41)		(268,421.41)
Support Services:							
Tuition	19,752,072.36				(19,752,072.36)		(19,752,072.36)
Student and Instruction Related Services	49,202,154.72		28,405,143.87		(20,797,010.85)		(20,797,010.85)
School Administrative Services	5,815,421.83				(5,815,421.83)		(5,815,421.83)
General and Business Administrative Services	9,538,822.03				(9,538,822.03)		(9,538,822.03)
Plant Operations and Maintenance	22,819,443.90				(22,819,443.90)		(22,819,443.90)
Pupil Transportation	14,338,900.62		16,566.62		(14,322,334.00)		(14,322,334.00)
Unallocated Benefits	121,046,140.62		79,870,103.27		(41,176,037.35)		(41,176,037.35)
Special Schools	50,125.43				(50,125.43)		(50,125.43)
Charter Schools	63,211,804.00				(63,211,804.00)		(63,211,804.00)
Resident Renaissance Schools	52,061,402.64				(52,061,402.64)		(52,061,402.64)
Interest on Long-Term Debt	14,207.24				(14,207.24)		(14,207.24)
Capital Outlay	1,641,164.68				(1,641,164.68)		(1,641,164.68)
Total Governmental Activities	442,003,350.90	223,348.26	123,510,994.06	17,790.37	(318,251,218.21)	-	(318,251,218.21)
Business-Type Activities:							
Food Service	10,009,745.60	390,390.06	9,728,412.24	-	-	\$ 109,056.70	109,056.70
Total Business-Type Activities:	10,009,745.60	390,390.06	9,728,412.24	-	-	109,056.70	109,056.70
Total Government	\$ 452,013,096.50	\$ 613,738.32	\$ 133,239,406.30	\$ 17,790.37	(318,251,218.21)	109,056.70	(318,142,161.51)
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes, net					7,449,009.00		7,449,009.00
Federal and State Aid Not Restricted					291,565,913.96		291,565,913.96
Federal and State Aid Restricted					3,619,585.70		3,619,585.70
Investment Earnings					1,802.10		1,802.10
Miscellaneous Income Not Restricted					4,088,895.94		4,088,895.94
Total General Revenues					306,725,206.70	-	306,725,206.70
Change in Net Position					(11,526,011.51)	109,056.70	(11,416,954.81)
Net Position -- July 1					218,626,987.90	3,288,867.51	221,915,855.41
Net Position -- June 30					\$ 207,100,976.39	\$ 3,397,924.21	\$ 210,498,900.60

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, 2017

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS:					
Cash and Cash Equivalents	\$ 1,972,514.00				\$ 1,972,514.00
Interfund Accounts Receivable	3,126,000.78	\$ 1,557,012.96	\$ 160,579.18		4,843,592.92
Receivables from Other Governments	11,616,330.05	8,366,808.13	6,593,843.37		26,576,981.55
Other Accounts Receivable	3,856,031.88	73,133.00			3,929,164.88
Restricted Cash and Cash Equivalents	1.00				1.00
Total Assets	<u><u>\$ 20,570,877.71</u></u>	<u><u>\$ 9,996,954.09</u></u>	<u><u>\$ 6,754,422.55</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 37,322,254.35</u></u>
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Cash Overdraft	\$ 629,775.33				\$ 629,775.33
Accounts Payable	11,274,935.89	\$ 1,409,261.94			12,684,197.83
Judgments Payable	2,200,000.00				2,200,000.00
Accrued Salaries and Benefits					
Loans Payable	13,129,921.00				13,129,921.00
Interfund Accounts Payable	1,717,768.64	185,491.89			1,903,260.53
Payable to Federal Government		985,988.06			985,988.06
Payable to State Government		365,959.00			365,959.00
Payable to Other Government	950,058.00				950,058.00
Unearned Revenue		10,016,856.20			10,016,856.20
Total Liabilities	<u><u>29,902,458.86</u></u>	<u><u>12,963,557.09</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>42,866,015.95</u></u>
Fund Balances (Deficit):					
Restricted for:					
Capital Projects	1.00		\$ 6,754,422.55		6,754,423.55
Emergency Reserve	1,000,000.00				1,000,000.00
Assigned:					
Other Purposes	1,236,381.00				1,236,381.00
Designated for Subsequent Year's Expenditures	4,071.00				4,071.00
Unassigned:					
Special Revenue Fund		(2,966,603.00)			(2,966,603.00)
General Fund	(11,572,034.15)				(11,572,034.15)
Total Fund Balances (Deficit)	<u><u>(9,331,581.15)</u></u>	<u><u>(2,966,603.00)</u></u>	<u><u>6,754,422.55</u></u>	<u><u>-</u></u>	<u><u>(5,543,761.60)</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 20,570,877.71</u></u>	<u><u>\$ 9,996,954.09</u></u>	<u><u>\$ 6,754,422.55</u></u>	<u><u>\$ -</u></u>	

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GOVERNMENTAL FUNDS
 Balance Sheet
 As of June 30, 2017

	<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.					(13,129.92)
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.					(128,124,018.00)
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.					25,565,797.00
Accounts Payable related to the April 1, 2018 Required PERS pension contribution that is not to be liquidated with current financial resources.					<u>(3,772,096.00)</u>
Net position of governmental activities					<u><u>\$ 207,100,976.39</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, 2017

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
REVENUES:				
Local Tax Levy	\$ 7,449,009.00			\$ 7,449,009.00
Tuition	223,348.26			223,348.26
Rents and Royalties	1,452,940.94			1,452,940.94
Miscellaneous	2,637,757.10	\$ 80,034.80		2,717,791.90
State Sources	314,195,419.83	30,745,722.44	\$ 2,209,661.77	347,150,804.04
Federal Sources	638,837.92	19,707,419.33		20,346,257.25
Total Revenues	326,597,313.05	50,533,176.57	2,209,661.77	379,340,151.39
EXPENDITURES:				
Current:				
Regular Instruction	42,599,935.15	15,219,180.30		57,819,115.45
Special Education Instruction	16,125,285.04			16,125,285.04
Other Special Instruction	4,003,734.32			4,003,734.32
Other Instruction	4,295,134.61			4,295,134.61
Community Services Programs/Operations	268,421.41			268,421.41
Support Services and Undistributed Costs:				
Tuition	19,752,072.36			19,752,072.36
Student and Instruction Related Services	21,220,055.94	27,982,098.78		49,202,154.72
School Administrative Services	5,815,421.83			5,815,421.83
Other Administrative Services	9,538,822.03			9,538,822.03
Plant Operations and Maintenance	22,819,443.90			22,819,443.90
Pupil Transportation	14,322,334.00	16,566.62		14,338,900.62
Unallocated Benefits	59,083,497.82	5,724,176.80		64,807,674.62
Special Schools	50,125.43			50,125.43
Transfer to Charter Schools	63,211,804.00			63,211,804.00
Transfer to Resident Renaissance Schools	52,061,402.64			52,061,402.64
Debt Service:				
Lease Purchase Agreements - Principal	579,618.41			579,618.41
Interest and Other Charges	5,703.45			5,703.45
Capital Outlay	1,015,950.31	17,790.37	607,424.00	1,641,164.68
Total Expenditures	336,768,762.65	48,959,812.87	607,424.00	386,335,999.52
Excess (Deficiency) of Revenues over Expenditures	(10,171,449.60)	1,573,363.70	1,602,237.77	(6,995,848.13)

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2017

	<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	\$ (2,064,912.00)	\$ 2,064,912.00		
Operating Transfers In:				
Contribution to School-Based Budgets--Special Revenue	<u>3,619,585.70</u>	<u>(3,619,585.70)</u>		
Total Other Financing Sources and Uses	<u>1,554,673.70</u>	<u>(1,554,673.70)</u>	-	-
Net Change in Fund Balances	(8,616,775.90)	18,690.00	\$ 1,602,237.77	\$ (6,995,848.13)
Fund Balance (Deficit) -- July 1	<u>(714,805.25)</u>	<u>(2,985,293.00)</u>	<u>5,152,184.78</u>	<u>1,452,086.53</u>
Fund Balance (Deficit) -- June 30	<u><u>\$ (9,331,581.15)</u></u>	<u><u>\$ (2,966,603.00)</u></u>	<u><u>\$ 6,754,422.55</u></u>	<u><u>\$ (5,543,761.60)</u></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, 2017

Total Net Change in Fund Balances - Governmental Funds	\$ (6,995,848.13)
Amounts reported for governmental activities in the statement of activities (A-2) are different because:	
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.	579,618.41
Interest on long-term and short-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 and short-term debt.	(8,503.79)
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.	264,072.00
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>(5,365,350.00)</u>
Change in Net Position of Governmental Activities	<u><u>\$ (11,526,011.51)</u></u>

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

CITY OF CAMDEN SCHOOL DISTRICT
PROPRIETARY FUNDS
 Business-Type Activities - Enterprise Funds
 Statement of Net Position
 As of June 30, 2017

	<u>Food Service</u>
ASSETS:	
Current Assets:	
Cash and Cash Equivalents	\$ 1,978,305.21
Intergovernmental Accounts Receivable:	
State	27,786.64
Federal	1,686,693.75
Interfund Accounts Receivable:	
Due Special Revenue Fund	185,491.89
Accounts Receivable	71,661.15
Inventory	<u>38,178.62</u>
Total Current Assets	<u>3,988,117.26</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>5,346,876.95</u>
LIABILITIES:	
Current Liabilities:	
Accounts Payable	1,801,745.88
Unearned Revenue	1,529.13
Loans Payable	7,420.96
Interfund Accounts Payable:	
Due Student Activity Fund	16,648.23
Due General Fund	108,074.36
Intergovernmental Accounts Payable:	
Federal	<u>6,230.12</u>
Total Current Liabilities	<u>1,941,648.68</u>
Noncurrent Liabilities:	
Loans Payable	<u>7,304.06</u>
Total Noncurrent Liabilities	<u>7,304.06</u>
Total Liabilities	<u>1,948,952.74</u>
NET POSITION:	
Net Investment in Capital Assets	1,344,034.67
Unrestricted	<u>2,053,889.54</u>
Total Net Position	<u>\$ 3,397,924.21</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, 2017

	<u>Food Service</u>
OPERATING REVENUES:	
Charges for Services:	
Daily Sales-Non-reimbursable Programs	\$ 257,768.78
Special Functions	132,621.28
	<u>390,390.06</u>
OPERATING EXPENSES:	
Salaries	4,271,364.91
Employee Benefits	69,414.77
Repairs and Maintenance	99,892.64
Other Purchased Services	1,098,169.28
Supplies and Materials	438,123.59
Cost of Sales:	
Reimbursable Programs	2,886,091.51
Non-reimbursable Programs	1,076,599.47
Miscellaneous Expenditures	70,089.43
	<u>10,009,745.60</u>
Total Operating Expenses	<u>10,009,745.60</u>
Operating Loss	<u>(9,619,355.54)</u>
NONOPERATING REVENUE (EXPENSES):	
State Sources:	
State School Lunch Program	113,172.14
Federal Sources:	
Adult and Child Care Food Program	416,186.91
School Breakfast Program	2,695,441.80
National School Lunch Program	5,699,023.92
Snack Program	154,507.60
Food Distribution Program	598,317.63
Fresh Fruits and Vegetables Program	51,762.24
	<u>9,728,412.24</u>
Total Nonoperating Revenues (Expenses)	<u>9,728,412.24</u>
Change in Net Position	109,056.70
Net Position - July 1	<u>3,288,867.51</u>
Net Position - June 30	<u>\$ 3,397,924.21</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, 2017

	<u>Food Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from Customers	\$ 355,455.78
Payments to Employees	(4,271,364.91)
Payments for Employee Benefits	(70,028.55)
Payments to Suppliers	<u>(4,660,711.28)</u>
Net Cash Used for Operating Activities	<u>(8,646,648.96)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
Transfers to Other Funds	82,143.33
State Sources	104,579.46
Federal Sources	<u>9,859,426.75</u>
Net Cash Provided by Non-Capital Financing Activities	<u>10,046,149.54</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Payment of Loans	<u>(35,212.45)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(35,212.45)</u>
Net Decrease in Cash and Cash Equivalents	<u>1,364,288.13</u>
Cash and Cash Equivalents - July 1	<u>614,017.08</u>
Cash and Cash Equivalents - June 30	<u>\$ 1,978,305.21</u>
Reconciliation of Operating Loss to Net Cash Provided Used for Operating Activities:	
Operating Loss	\$ (9,619,355.54)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:	
(Increase) Decrease in Other Accounts Receivable	(34,871.19)
(Increase) Decrease in Inventory	19,823.10
Increase (Decrease) in Accounts Payable	987,817.76
Increase (Decrease) in Unearned Revenue	<u>(63.09)</u>
Total Adjustments	<u>972,706.58</u>
Net Cash Used for Operating Activities	<u>\$ (8,646,648.96)</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, 2017

	Private-Purpose Trust Fund	Agency Funds	
	Unemployment Compensation Trust	Student Activity	Payroll
ASSETS:			
Cash and Cash Equivalents	\$ 383.99	\$ 77,058.03	\$ 3,282,594.45
Intergovernmental Accounts Receivable:			
State	6,800.45		183,202.25
Intrafund Accounts Receivable	242,879.93		
Interfund Accounts Receivable:			
Due General Fund		176.50	
Due Food Service Fund		16,648.23	
Total Assets	250,064.37	\$ 93,882.76	\$ 3,465,796.70
LIABILITIES:			
Accounts Payable	87,390.17		
Intrafund Accounts Payable			\$ 242,879.93
Interfund Accounts Payable:			
Due General Fund	162,674.20		2,855,252.22
Payroll Deductions and Withholdings Payable to Student Groups		\$ 93,882.76	367,664.55
Total Liabilities	250,064.37	\$ 93,882.76	\$ 3,465,796.70
NET POSITION:			
Held in Trust for Unemployment Claims and Other Purposes	-		
Total Net Position	\$ -		

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, 2017

	<u>Private-Purpose Trust Fund</u>	<u>Unemployment Compensation Trust</u>
ADDITIONS:		
Employee Salary Deductions	\$ 28,934.19	
Board Contributions	<u>1,457,470.37</u>	
Total Additions	<u>1,486,404.56</u>	
DEDUCTIONS:		
Unemployment Compensation Claims		<u>1,703,629.91</u>
Total Deductions		<u>1,703,629.91</u>
Change in Net Position		(217,225.35)
Net Position -- July 1		<u>217,225.35</u>
Net Position -- June 30	<u>\$</u>	<u>-</u>

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, 2017

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, 2017 of 8,058.

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*, GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and No. 34*, and GASB Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14*. Blended component units, although legally separate entities, are in-substance part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

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

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

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

Based upon the application of these criteria, the School District has no component units.

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 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.

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

In accordance with New Jersey State Statute, the School District is entitled to receive moneys under an established payment schedule, and any unpaid amount is considered as an accounts receivable. The governing body of each municipality is required to pay over to the School District, within forty (40) days after the beginning of the school year, twenty percent (20%) of the moneys from school tax due. Thereafter, but prior to the last day of the school year, the municipality must pay the balance of moneys from school tax due for school purposes in such amounts as requested, with certain limitations, from time to time by the School District, within thirty days after each request.

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

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

The School District reports the following major governmental funds:

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

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

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

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

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

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

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

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

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

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

The School District reports the following major proprietary fund, which is an enterprise 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 financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. The fiduciary fund category is split into two classifications: agency funds and private-purpose trust funds.

The School District maintains the following fiduciary funds:

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

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

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

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

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

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

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

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

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

Encumbrances

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

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

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

Cash, Cash Equivalents and Investments

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

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

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

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

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

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

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

Tuition Receivable

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

Prepaid Expenses

Prepaid expenses recorded on the government-wide financial statements and in the proprietary fund types represent payments made to vendors for services that will benefit periods beyond June 30, 2017. The School District had no prepaid expenses for the fiscal year ended June 30, 2017.

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.

The District did not maintain a capital asset record for the school year ended June 30, 2017.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**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 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 and will be recognized as an inflow of resources (revenue) at that time.

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

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

Tuition Payable

Tuition charges for the fiscal years ended June 30, 2017 and 2016 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, including the employer's share of applicable taxes, 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.

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

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

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.

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

The School District's fund balance classifications, and policies for determining such classifications, are as follows (cont'd):

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

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

Assigned - The assigned fund balance classification includes amounts that are constrained by the School District's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by either the State District Superintendent or by the 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.

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

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

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

The School District implemented the following GASB Statements for the fiscal year ended June 30, 2017:

Statement No. 77, *Tax Abatement Disclosures*. This Statement provides financial statement users with essential information about the nature and magnitude of the reduction in tax revenues through tax abatement programs in order to better assess (a) whether current-year revenues were sufficient to pay for current-year services, (b) compliance with finance-related legal or contractual requirements, (c) where a government's financial resources come from and how it uses them, and (d) financial position and economic condition and how they have changed over time. The adoption of this Statement had no 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 adoption of this Statement did not have a significant 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 -**

As of June 30, 2017, the School District's bank balances of \$15,765,145.17 were exposed to custodial credit risk as follows:

Insured by FDIC and GUDPA	\$ 11,969,468.46
Uninsured and Uncollateralized	<u>3,795,676.71</u>
Total	<u>\$ 15,765,145.17</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, 2017, the balance of the capital reserve account was \$1.00.

Note 4: INVENTORY

Inventory recorded at June 30, 2017 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	\$ 27,602.84
Supplies	<u>10,575.78</u>
	<u>\$ 38,178.62</u>

Note 5: ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2017 consisted of intergovernmental awards and tuition, local grants, refunds and rental accounts receivable. All receivables are considered collectible. 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</u>	<u>State</u>	<u>Other</u>	<u>Local Grants/ Refunds</u>	<u>Rentals</u>	
Governmental Activities:						
General	\$ 58,783.79	\$ 11,298,331.26	\$ 259,215.00	\$ 2,847,750.00	\$ 1,008,281.88	\$ 15,472,361.93
Special Revenue	8,338,533.13	28,275.00		73,133.00		8,439,941.13
Capital Projects		6,593,843.37				6,593,843.37
Total Governmental Activities	<u>8,397,316.92</u>	<u>17,920,449.63</u>	<u>259,215.00</u>	<u>2,920,883.00</u>	<u>1,008,281.88</u>	<u>30,506,146.43</u>
Business-Type Activities:						
Proprietary	1,686,693.75	27,786.64	-	71,661.15	-	1,786,141.54
Total Business-Type Activities	<u>1,686,693.75</u>	<u>27,786.64</u>	<u>-</u>	<u>71,661.15</u>	<u>-</u>	<u>1,786,141.54</u>
Fiduciary Funds:						
Agency Funds:						
Payroll Fund		183,202.25				183,202.25
Private-Purpose Trust Fund		6,800.45				6,800.45
Total Fiduciary Funds	<u>-</u>	<u>190,002.70</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>190,002.70</u>
Totals	<u>\$ 10,084,010.67</u>	<u>\$ 17,955,036.72</u>	<u>\$ 259,215.00</u>	<u>\$ 2,992,544.15</u>	<u>\$ 1,008,281.88</u>	<u>\$ 32,482,290.67</u>

Note 6: CAPITAL ASSETS

Capital assets as of June 30, 2017 are categorized as follows:

Governmental Activities:

Capital Assets, not being Depreciated:

Land	\$ 13,510,700.00
Construction in Progress	88,789,698.43

Total Capital Assets, not being Depreciated	<u>102,300,398.43</u>
---	-----------------------

Capital Assets, being Depreciated:

Land Improvements	9,926,161.99
Buildings and Improvements	311,754,317.72
Machinery and Equipment	19,689,052.45

Total Capital Assets, being Depreciated	<u>341,369,532.16</u>
---	-----------------------

Total Capital Assets, Cost	<u>443,669,930.59</u>
----------------------------	-----------------------

Less Accumulated Depreciation for:

Land Improvements	(5,192,972.50)
Buildings and Improvements	(105,982,108.44)
Machinery and Equipment	(13,506,664.74)

Total Accumulated Depreciation	<u>(124,681,745.68)</u>
--------------------------------	-------------------------

Total Capital Assets, being Depreciated, Net	<u>216,687,786.48</u>
--	-----------------------

Governmental Activities Capital Assets, Net	<u>\$ 318,988,184.91</u>
---	--------------------------

Business-Type Activities:

Capital Assets, being Depreciated:

Machinery and Equipment	\$ 3,197,947.60
-------------------------	-----------------

Total Capital Assets, being Depreciated	<u>3,197,947.60</u>
---	---------------------

Less Accumulated Depreciation for:

Machinery and Equipment	(1,839,187.91)
-------------------------	----------------

Total Accumulated Depreciation	<u>(1,839,187.91)</u>
--------------------------------	-----------------------

Total Capital Assets, being Depreciated, Net	<u>1,358,759.69</u>
--	---------------------

Business-Type Activities Capital Assets, Net	<u>\$ 1,358,759.69</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 7: SHORT-TERM OBLIGATIONS

State School Aid Anticipation Note - N.J.S.A. 18A:22-44.2 states that if a board of education of a school district is notified by the Commissioner of Education that one or more June State school aid payments will not be made until the following school budget year, and the district demonstrates through a written application to the Commissioner the need to borrow and the Commissioner approves that application, the board may borrow on or before June 30 of the current school budget year, but not earlier than June 8 of the current school budget year, a sum not exceeding the amount of the delayed State school aid payments, and may execute and deliver promissory notes therefor through private sale or delivery thereof. In accordance with this statute, on June 22, 2017, the School District issued a State School Aid Anticipation Note in the amount of \$13,129,921.00, at an annual interest rate of 4.5%, maturing on July 10, 2017. The State of New Jersey shall pay, on behalf of the School District, the required interest due on the note.

The following represents short-term debt activity for the fiscal year ended June 30, 2017:

<u>Description</u>	<u>Balance July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2017</u>
State School Aid Anticipation Note	\$ -	\$ 13,129,921.00	\$ -	\$ 13,129,921.00

Note 8: LONG-TERM LIABILITIES

During the fiscal year ended June 30, 2017, the following changes occurred in long-term obligations for governmental activities:

	<u>Balance July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2017</u>	<u>Due within One Year</u>
Governmental Activities:					
Obligations under Capital Lease	\$ 579,618.41		\$ (579,618.41)		
Compensated Absences	2,967,722.00		(264,072.00)	\$ 2,703,650.00	\$ 62,670.00
Net Pension Liability	101,554,978.00	\$ 52,257,928.00	(28,392,538.00)	125,420,368.00	
Governmental Activities Long-Term Liabilities	<u>\$ 105,102,318.41</u>	<u>\$ 52,257,928.00</u>	<u>\$ (29,236,228.41)</u>	<u>\$ 128,124,018.00</u>	<u>\$ 62,670.00</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, 2017, the following changes occurred in long-term obligations for business-type activities:

	<u>Balance July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2017</u>	<u>Due within One Year</u>
Business-Type Activities:					
Loans Payable	\$ 49,937.47		\$ (35,212.45)	\$ 14,725.02	\$ 7,420.96
Business-Type Activities Long-Term Liabilities	<u>\$ 49,937.47</u>	<u>\$ -</u>	<u>\$ (35,212.45)</u>	<u>\$ 14,725.02</u>	<u>\$ 7,420.96</u>

The loans payable are liquidated by the food service enterprise fund.

Note 8: LONG-TERM LIABILITIES (CONT'D)

Loans Payable - As of June 30, 2017, the School District had loans payable, recorded in the Food Service Enterprise Fund, totaling \$14,725.02. 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, 2017, the monthly amortization amount was \$5,193.62.

Payments on the loans outstanding are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Amount</u>
2018	\$ 7,420.96
2019	3,437.54
2020	3,437.54
2021	<u>428.98</u>
	<u>\$ 14,725.02</u>

Bonds Authorized but not Issued - As of June 30, 2017, the School District had no authorizations to issue additional bonded debt.

Compensated Absences - As previously stated, compensated absences will be paid from the fund from which the employees' salaries are paid. Refer to note 15 for a description of the School District's policy.

Net Pension Liability - For details on the net pension liability, refer to note 10. The School District's annual required contribution to the Public Employees' Retirement System is budgeted and paid from the general fund on an annual basis.

Note 9: OPERATING LEASES

At June 30, 2017, the School District had operating lease agreements in effect for copy machines. The present value of the future minimum rental payments under the operating lease agreements are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Amount</u>
2018	\$ 675,618.80
2019	211,929.64
2020	127,622.52
2021	<u>31,905.63</u>
	<u>\$ 1,047,076.59</u>

Rental payments under operating leases for the fiscal year ended June 30, 2017 were \$578,526.70.

Note 10: 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. 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 the State Police Retirement System ("SPRS") or the Police and Firemen's Retirement System ("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 10: 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 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 before age 62 with 25 or more years of service credit, and tier 5 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 ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of the PERS.

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

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

Note 10: 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 7.20% in State fiscal year 2017. The phase-in of the additional incremental member contribution rate takes place in July of each subsequent State fiscal year. The State's contribution is based on an actuarially determined amount, which includes the employer portion of the normal cost and unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. For fiscal year 2016, 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, 2017 was 10.96% 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, 2017 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, 2016, the State's contractually required contribution, on-behalf of the School District, to the pension plan for the fiscal year ended June 30, 2017 was \$8,171,207.00, and was paid by April 1, 2017. School District employee contributions to the pension plan during the fiscal year ended June 30, 2017 were \$5,538,075.31.

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 seven years beginning in July 2012. The member contribution rate was 7.20% in State fiscal year 2017. 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 amount, which includes the normal cost and unfunded accrued liability.

Note 10: 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, 2017 was 13.94% 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, 2016, the School District's contractually required contribution to the pension plan for the fiscal year ended June 30, 2017 was \$3,762,068.00, and was paid by April 1, 2017. School District employee contributions to the pension plan during the fiscal year ended June 30, 2017 were \$2,030,268.38.

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, 2017, required employee contributions totaled \$1,043.18 and required School District contributions totaled \$541.25.

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, 2017, 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	807,132,034.00
	<u>\$807,132,034.00</u>

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015. 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, 2016. For the June 30, 2016 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, 2016, the School District proportion was 0.00% due to the 100% special funding situation with the State of New Jersey. For the June 30, 2016 measurement date, the State's proportionate share of the TPAF net pension liability associated with the School District was 1.0260192054%, which was a decrease of 0.1099473548% from its proportion measured as of June 30, 2015.

Note 10: 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, 2017, the School District recognized \$60,644,741.00 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, 2016 measurement date.

Public Employees' Retirement System - At June 30, 2017, the School District reported a liability of \$125,420,368.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015. 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, 2016. 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, 2016 measurement date, the School District's proportion was 0.4234723643%, which was a decrease of 0.0289287196% from its proportion measured as of June 30, 2015.

For the fiscal year ended June 30, 2017, the School District recognized pension expense of \$9,127,202.00 in the government-wide financial statements. This pension expense was based on the pension plans June 30, 2016 measurement date.

At June 30, 2017, the School District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 2,332,439.00	\$ -
Changes of Assumptions	25,980,401.00	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	4,782,393.00	-
Changes in Proportion and Differences between School District Contributions and Proportionate Share of Contributions	-	11,301,532.00
School District Contributions Subsequent to the Measurement Date	3,772,096.00	-
	<u>\$36,867,329.00</u>	<u>\$11,301,532.00</u>

\$3,772,096.00, included in deferred outflows of resources, will be included as a reduction of the net pension liability in the fiscal year ending June 30, 2018.

Note 10: PENSION PLANS (CONT'D)**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Cont'd)**

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

Year Ending June 30,			
2018	\$	4,604,145	
2019		4,604,145	
2020		5,785,393	
2021		5,079,743	
2022		1,720,275	
		<u>21,793,701.00</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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience		
Year of Pension Plan Deferral:		
June 30, 2014	-	-
June 30, 2015	5.72	-
June 30, 2016	5.57	-
Changes of Assumptions		
Year of Pension Plan Deferral:		
June 30, 2014	6.44	-
June 30, 2015	5.72	-
June 30, 2016	5.57	-
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
June 30, 2016	5.00	-

Note 10: PENSION PLANS (CONT'D)**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Cont'd)**

Public Employees' Retirement System (Cont'd) - 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 (cont'd):

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
June 30, 2016	5.57	5.57

Actuarial Assumptions

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015. 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, 2016. 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%	3.08%
Salary Increases:		
2012-2021	Varies Based on Experience	
Through 2026		1.65% - 4.15% Based on Age
Thereafter	Varies Based on Experience	2.65% - 5.15% Based on Age
Investment Rate of Return	7.65%	7.65%
Mortality Rate Table	RP-2000	RP-2000
Period of Actuarial Experience		
Study upon which Actuarial		
Assumptions were Based	July 1, 2012 - June 30, 2015	July 1, 2011 - June 30, 2014

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

Note 10: PENSION PLANS (CONT'D)**Actuarial Assumptions (Cont'd)**

For PERS, pre-retirement mortality rates were based on the RP-2000 Employee Preretirement Mortality Table for male and female active participants. Mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year for males and females) for service retirements and beneficiaries of former members and a one-year static projection based on mortality improvement Scale AA. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).

For TPAF and PERS, in accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in TPAF's and PERS's target asset allocation as of June 30, 2016 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>
Cash	5.00%	0.39%	Cash	5.00%	0.87%
U.S. Government Bonds	1.50%	1.28%	U.S. Treasuries	1.50%	1.74%
U.S. Credit Bonds	13.00%	2.76%	Investment Grade Credit	8.00%	1.79%
U.S. Mortgages	2.00%	2.38%	Mortgages	2.00%	1.67%
U.S. Inflation-Indexed Bonds	1.50%	1.41%	High Yield Bonds	2.00%	4.56%
U.S. High Yield Bonds	2.00%	4.70%	Inflation-Indexed Bonds	1.50%	3.44%
U.S. Equity Market	26.00%	5.14%	Broad U.S. Equities	26.00%	8.53%
Developed Foreign Equities	13.25%	5.91%	Developed Foreign Equities	13.25%	6.83%
Emerging Markets Equity	6.50%	8.16%	Emerging Market Equities	6.50%	9.95%
Private Real Estate Property	5.25%	3.64%	Private Equity	9.00%	12.40%
Timber	1.00%	3.86%	Hedge Funds / Absolute Return	12.50%	4.68%
Farmland	1.00%	4.39%	Real Estate (Property)	2.00%	6.91%
Private Equity	9.00%	8.97%	Commodities	0.50%	5.45%
Commodities	0.50%	2.87%	Global Debt ex U.S.	5.00%	-0.25%
Hedge Funds - MultiStrategy	5.00%	3.70%	REIT	5.25%	5.63%
Hedge Funds - Equity Hedge	3.75%	4.72%			
Hedge Funds - Distressed	3.75%	3.49%			
	<u>100.00%</u>			<u>100.00%</u>	

Note 10: PENSION PLANS (CONT'D)**Actuarial Assumptions (Cont'd)**

Discount Rate - The discount rates used to measure the total pension liability at June 30, 2016 were 3.22% and 3.98% for TPAF and PERS, 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 7.65%, and a municipal bond rate of 2.85% as of June 30, 2016, 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 contribution rate in the most recent fiscal year. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2029 for TPAF and 2034 for PERS. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2029 for TPAF and 2034 for PERS, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

Teachers' Pension and Annuity Fund (TPAF) - As 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, 2016, 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 3.22%, as well as using a discount rate that is 1% lower or 1% higher than the current rates used is as follows:

	1% Decrease (2.22%)	Current Discount Rate (3.22%)	1% Increase (4.22%)
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>963,896,023.00</u>	<u>807,132,034.00</u>	<u>679,114,006.00</u>
	<u>\$963,896,023.00</u>	<u>\$807,132,034.00</u>	<u>\$679,114,006.00</u>

Note 10: PENSION PLANS (CONT'D)**Sensitivity of School District's Proportionate Share of Net Pension Liability to Changes in the Discount Rate (Cont'd)**

Public Employees' Retirement System (PERS) - The following presents the School District's proportionate share of the net pension liability at June 30, 2016, the plans measurement date, calculated using a discount rate of 3.98%, 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:

	1% Decrease <u>(2.98%)</u>	Current Discount Rate <u>(3.98%)</u>	1% Increase <u>(4.98%)</u>
School District's Proportionate Share of the Net Pension Liability	<u>\$153,688,022.00</u>	<u>\$125,420,368.00</u>	<u>\$102,082,969.00</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's 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.

Note 11: SCHOOL EMPLOYEES HEALTH BENEFITS PROGRAM

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, 2016, there were 110,512 retirees receiving postemployment medical benefits, and the State contributed \$1.37 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 \$231.2 million toward Chapter 126 benefits for 20,045 eligible retired members in fiscal year 2016.

The School Employees Health Benefits Program ("SEHBP") Act is found in New Jersey Statutes Annotated, Title 52, Article 17.25 et. Seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for the SEHBP. That report may be obtained from the Treasury website at:

<http://www.nj.gov/treasury/pensions/pdf/financial/2015divisioncombined.pdf>

Note 12: ON-BEHALF PAYMENTS

For the fiscal year ended June 30, 2017, 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, non-contributory insurance and long-term disability were \$9,175,117.00, \$7,921,954.00, \$332,436.00 and \$18,142.00, respectively.

Note 13: 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, 2017, which can be obtained at www.njsig.org.

New Jersey Unemployment Compensation Insurance – For the period of July 1, 2016 to December 31, 2016, the School District 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 was 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>
2017	\$ 1,457,470.37	\$ 28,934.19	\$ 1,703,629.91	-
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

Effective January 1, 2017, the School District elected to fund its New Jersey Unemployment Compensation Insurance under the "Contributory Method." Under this method, the School District is required to annually appropriate funds to pay the projected costs of contributions at the rate determined by the Commissioner of Labor. The School District's contributions for these benefits for the period of January 1, 2017 to June 30, 2017 totaled \$357,499.96.

Note 13: RISK MANAGEMENT (CONT'D)

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, 2017, the School District's third party claims administrator reports open reserves for unpaid claims of \$339,441.58.

Note 14: 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 15: COMPENSATED ABSENCES

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

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

The liability for vested compensated absences is recorded within those funds as the benefits accrue to employees. At June 30, 2017, the liability for compensated absences reported on the government-wide statement of net position is \$2,703,650.00.

Note 16: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2017 is as follows:

<u>Fund</u>	<u>Interfunds Receivable</u>	<u>Interfunds Payable</u>
General	\$ 3,126,000.78	\$ 1,717,768.64
Special Revenue	1,557,012.96	185,491.89
Capital Projects	160,579.18	
Food Service	185,491.89	124,722.59
Fiduciary	16,824.73	3,017,926.42
	<u>\$ 5,045,909.54</u>	<u>\$ 5,045,909.54</u>

The interfund receivables and payables above predominately resulted from payments and receipts made by certain funds on behalf of other funds. During the fiscal year 2018, 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	\$ (2,064,912.00)	\$ 2,064,912.00
Special Revenue Fund	<u>3,619,585.70</u>	<u>(3,619,585.70)</u>
Total Transfers	<u>\$ 1,554,673.70</u>	<u>\$ (1,554,673.70)</u>

During the fiscal year ended June 30, 2017, the general fund transferred \$2,064,912.00 to the special revenue fund as a local contribution to the preschool education program and the special revenue fund transferred \$3,619,585.70 to the general fund as a contribution to the school-based budgets.

Note 17: 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.

Litigation - The School District is a defendant in several legal proceedings, including a number of workers compensation claims that are in various stages of litigation. It is the opinion of administration and legal counsel, that the outcome, or exposure to the School District, from the workers compensation claims is either unknown or potential losses, if any, would not be material to the financial statements. However, legal counsel has estimated an aggregate potential liability of \$2,550,000.00 resulting from five other legal proceedings. The District has recorded a liability as of June 30, 2017 for an estimated amount totaling \$2,200,000.00.

Note 18: 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 19: DEFICIT FUND BALANCES

The School District has a deficit unassigned fund balance of \$11,572,034.15 in the general fund and \$2,966,603.00 in the special revenue fund as of June 30, 2017 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 \$11,572,034.15 in the general fund and \$2,966,603.00 in the special revenue fund are less than or equal to June state aid payments.

Note 20: 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. The excess fund balance at June 30, 2017 is \$9,530,644.66 presented on the budgetary basis of accounting (Exhibit C-1). Excluding the last state aid payments not recognized on a GAAP basis, there is no excess fund balance reported on the balance sheet as of June 30, 2017.

For Capital Reserve Account - As of June 30, 2017, the balance in the capital reserve account is \$1.00. These funds are restricted for future capital outlay expenditures for capital projects in the School District's approved Long Range Facilities Plan (LRFP).

Note 20: FUND BALANCES (CONT'D)**RESTRICTED (CONT'D)****General Fund (Cont'd)**

For Emergency Reserve - As of June 30, 2017, 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, 2017, the restricted fund balance amount is \$6,754,422.55.

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 - The School District has appropriated and included as an anticipated revenue for the fiscal year ending June 30, 2018 \$4,071.00 of general fund balance at June 30, 2017. This amount resulted from the completion of unexpended capital projects originally funded by a capital outlay transfer.

Other Purposes - As of June 30, 2017, the School District had \$1,236,381.00 of encumbrances outstanding for purchase orders and contracts signed by the School District, but not completed, as of the close of the fiscal year.

Note 20: FUND BALANCES (CONT'D)**UNASSIGNED**

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

General Fund - As of June 30, 2017, \$6,353,548.19 of general fund balance was unassigned as presented on the budgetary basis of accounting (Exhibit C-1). Excluding a the last state aid payments not recognized on a GAAP basis, the unassigned general fund balance was a deficit of \$11,572,034.15 as reported on the balance sheet as of June 30, 2017. 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 \$11,572,034.15 is less than the last state aid payments.

Special Revenue Fund - As of June 30, 2017, the fund balance of the special revenue fund was a deficit of \$2,966,603.00, 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 19, 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 \$2,966,603.00 is equal to the last state aid payments.

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, 2017

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 7,449,009.00		\$ 7,449,009.00	\$ 7,449,009.00	
Tuition From Other LEAs Within the State	1,200,000.00		1,200,000.00	223,348.26	\$ (976,651.74)
Rents and Royalties	125,414.00		125,414.00	1,452,940.94	1,327,526.94
Unrestricted Miscellaneous Revenues	10,745,461.00		10,745,461.00	2,637,757.10	(8,107,703.90)
Total - Local Sources	19,519,884.00	-	19,519,884.00	11,763,055.30	(7,756,828.70)
Federal Sources:					
Impact Aid	51,581.00		51,581.00	103,707.18	52,126.18
Medicaid Reimbursement - Cost Settlement				112,085.65	112,085.65
Medicaid Reimbursement	533,593.00		533,593.00	423,045.09	(110,547.91)
	585,174.00	-	585,174.00	638,837.92	53,663.92
State Sources:					
Equalization Aid	215,703,707.00		215,703,707.00	215,703,707.00	
Categorical Security Aid	5,974,677.00		5,974,677.00	5,974,677.00	
Adjustment Aid	45,048,515.00		45,048,515.00	45,048,515.00	
Categorical Transportation Aid	4,491,244.00		4,491,244.00	4,491,244.00	
Nonpublic School Transportation Aid				57,315.00	57,315.00
Categorical Special Education Aid	8,402,662.00		8,402,662.00	8,402,662.00	
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	
Professional Learning Community Aid	154,380.00		154,380.00	154,380.00	
Emergency Fund				9,800,000.00	9,800,000.00
Tuition Reimbursement for Homeless Students				681,885.36	681,885.36
Extraordinary Aid	789,600.00		789,600.00	543,582.00	(246,018.00)
On-behalf TPAF Pension Contributions (Non-Budgeted)				17,447,649.00	17,447,649.00
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)				5,561,089.47	5,561,089.47
Total - State Sources	280,862,165.00	-	280,862,165.00	314,164,085.83	33,301,920.83
Total Revenues	300,967,223.00	-	300,967,223.00	326,565,979.05	25,598,756.05

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2017

	Original <u>Budget</u>	Budget <u>Amendments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 1,858,258.00	\$ 557,136.67	\$ 2,415,394.67	\$ 2,415,394.67	
Grades 1-5	14,875,257.00	(2,088,166.93)	12,787,090.07	12,786,718.39	\$ 371.68
Grades 6-8	6,096,132.00	974,568.10	7,070,700.10	7,070,700.10	
Grades 9-12	10,387,252.00	(150,806.69)	10,236,445.31	10,122,656.83	113,788.48
Home Instruction:					
Salaries of Teachers		101,495.00	101,495.00	101,495.00	
Purchased Professional - Educational Services	565,820.00	(137,663.88)	428,156.12	354,857.74	73,298.38
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	735,523.00	2,050,368.95	2,785,891.95	2,721,610.43	64,281.52
Purchased Professional - Educational Services	3,000,000.00	1,834,940.97	4,834,940.97	4,832,229.15	2,711.82
Purchased Technical Services		53,923.43	53,923.43	53,923.43	
Other Purchased Services		16,654.75	16,654.75	14,672.40	1,982.35
General Supplies	4,558,922.00	(3,005,914.49)	1,553,007.51	1,468,398.21	84,609.30
Textbooks	1,664,449.00	(1,206,975.31)	457,473.69	456,640.69	833.00
Other Objects		204,206.83	204,206.83	200,638.11	3,568.72
Total Regular Programs	43,741,613.00	(796,232.60)	42,945,380.40	42,599,935.15	345,445.25
Cognitive - Mild					
Salaries of Teachers		222,649.00	222,649.00	214,825.63	7,823.37
Other Salaries for Instruction		93,058.00	93,058.00	31,605.00	61,453.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive -Mild	-	315,707.00	315,707.00	246,430.63	69,276.37

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Special Education:					
Cognitive - Moderate					
Salaries of Teachers		\$ 321,000.00	\$ 321,000.00	\$ 316,125.00	\$ 4,875.00
Other Salaries for Instruction		120,624.00	120,624.00	119,295.12	1,328.88
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	441,624.00	441,624.00	435,420.12	6,203.88
Learning and/or Language Disabilities					
Salaries of Teachers	\$ 1,251,234.00	2,409,529.51	3,660,763.51	3,355,256.11	305,507.40
Other Salaries for Instruction	1,331,100.00	(604,866.74)	726,233.26	676,787.57	49,445.69
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	2,582,334.00	1,804,662.77	4,386,996.77	4,032,043.68	354,953.09
Autism:					
Salaries of Teachers		738,960.65	738,960.65	632,601.93	106,358.72
Other Salaries for Instruction		207,864.11	207,864.11	201,680.51	6,183.60
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	946,824.76	946,824.76	834,282.44	112,542.32

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Special Education (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers		\$ 721,684.46	\$ 721,684.46	\$ 681,659.07	\$ 40,025.39
Other Salaries for Instruction		152,380.00	152,380.00	115,077.74	37,302.26
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	874,064.46	874,064.46	796,736.81	77,327.65
Multiple Disabilities:					
Salaries of Teachers		262,396.00	262,396.00	254,536.20	7,859.80
Other Salaries for Instruction		50,214.00	50,214.00	49,827.18	386.82
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	312,610.00	312,610.00	304,363.38	8,246.62

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Special Education (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 15,289,599.00	\$ (6,775,967.70)	\$ 8,513,631.30	\$ 7,868,444.99	\$ 645,186.31
Other Salaries for Instruction	2,023,272.00	(1,537,068.00)	486,204.00	442,128.67	44,075.33
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>17,312,871.00</u>	<u>(8,313,035.70)</u>	<u>8,999,835.30</u>	<u>8,310,573.66</u>	<u>689,261.64</u>
Preschool Disabilities - Full-Time:					
Salaries of Teachers		868,680.46	868,680.46	742,940.37	125,740.09
Other Salaries for Instruction		460,122.00	460,122.00	422,493.95	37,628.05
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Preschool Disabilities - Full-Time	<u>-</u>	<u>1,328,802.46</u>	<u>1,328,802.46</u>	<u>1,165,434.32</u>	<u>163,368.14</u>
Cognitive - Severe:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Severe	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education	<u>19,895,205.00</u>	<u>(2,288,740.25)</u>	<u>17,606,464.75</u>	<u>16,125,285.04</u>	<u>1,481,179.71</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
<u>EXPENDITURES:</u>					
General Current Expense (Cont'd):					
Bilingual Education:					
Salaries of Teachers	\$ 4,485,683.00	\$ (325,727.81)	\$ 4,159,955.19	\$ 3,751,715.45	\$ 408,239.74
Other Salaries for Instruction	151,950.00	(540.74)	151,409.26	133,471.27	17,937.99
Purchased Professional - Educational Services	13,069.00	(12,000.00)	1,069.00	1,069.00	
Purchased Technical Services					
Other Purchased Services					
General Supplies	105,672.00	11,806.60	117,478.60	117,478.60	
Textbooks					
Other Objects					
Total Bilingual Education	<u>4,756,374.00</u>	<u>(326,461.95)</u>	<u>4,429,912.05</u>	<u>4,003,734.32</u>	<u>426,177.73</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries		5,000.00	5,000.00	1,933.00	3,067.00
Other Purchased Services		2,493.00	2,493.00	2,493.00	
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities	<u>-</u>	<u>7,493.00</u>	<u>7,493.00</u>	<u>4,426.00</u>	<u>3,067.00</u>
School Sponsored Athletics - Instruction:					
Salaries	352,822.00	389,108.52	741,930.52	729,991.44	11,939.08
Unused Vacation Payment to Terminated/Retired Staff					
Other Purchased Services	7,000.00	41,045.02	48,045.02	39,018.82	9,026.20
Supplies and Materials	50,008.00	80,605.74	130,613.74	122,967.54	7,646.20
Other Objects		43,584.75	43,584.75	42,268.52	1,316.23
Total School Sponsored Athletics	<u>409,830.00</u>	<u>554,344.03</u>	<u>964,174.03</u>	<u>934,246.32</u>	<u>29,927.71</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Other Instructional Programs - Instruction:					
Salaries		\$ 130,699.00	\$ 130,699.00	\$ 130,699.00	
Other Salaries for Instruction					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Other Instructional Programs - Instruction	<u>-</u>	<u>130,699.00</u>	<u>130,699.00</u>	<u>130,699.00</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries	\$ 5,420,449.00	(5,392,932.00)	27,517.00	24,771.87	\$ 2,745.13
Purchased Services					
Supplies and Materials	1,625,329.00	(1,625,329.00)			
Other Objects					
Total Before/After School Programs - Instruction	<u>7,045,778.00</u>	<u>(7,018,261.00)</u>	<u>27,517.00</u>	<u>24,771.87</u>	<u>2,745.13</u>
Before/After School Programs - Support Services:					
Salaries		49,000.00	49,000.00	40,799.10	8,200.90
Supplies and Materials					
Total Before/After School Programs - Support Services	<u>-</u>	<u>49,000.00</u>	<u>49,000.00</u>	<u>40,799.10</u>	<u>8,200.90</u>
Summer School - Instruction:					
Salaries	590,000.00	220,893.74	810,893.74	769,699.38	41,194.36
Other Salaries for Instruction	500,000.00	(500,000.00)			
Purchased Professional Services					
General Supplies	27,000.00	(19,210.45)	7,789.55	7,789.31	0.24
Textbooks	10,000.00	(10,000.00)			
Other Objects					
Total Summer School - Instruction	<u>1,127,000.00</u>	<u>(308,316.71)</u>	<u>818,683.29</u>	<u>777,488.69</u>	<u>41,194.60</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Summer School - Support Services:					
Salaries		\$ 246,431.26	\$ 246,431.26	\$ 241,978.75	\$ 4,452.51
Purchased Professional Services					
Other Purchased Services					
Supplies and Materials					
Total Summer School - Support Services	<u>-</u>	<u>246,431.26</u>	<u>246,431.26</u>	<u>241,978.75</u>	<u>4,452.51</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	\$ 802,594.00	(277,546.95)	525,047.05	502,620.95	22,426.10
Purchased Professional and Technical Services	1,700,000.00	(61,896.00)	1,638,104.00	1,638,103.93	0.07
Other Purchased Services					
Supplies and Materials					
Total Instructional/Alternative Education Program - Instruction	<u>2,502,594.00</u>	<u>(339,442.95)</u>	<u>2,163,151.05</u>	<u>2,140,724.88</u>	<u>22,426.17</u>
Total Instruction	<u>79,478,394.00</u>	<u>(10,089,488.17)</u>	<u>69,388,905.83</u>	<u>67,024,089.12</u>	<u>2,364,816.71</u>
Community Services Programs/Operations:					
Salaries		246,772.26	246,772.26	246,684.82	87.44
Other Purchased Services	62,981.00	(41,505.00)	21,476.00	19,142.60	2,333.40
Travel					
Supplies and Materials	90,675.00	(87,801.00)	2,874.00	2,593.99	280.01
Total Community Services Programs/Operations	<u>153,656.00</u>	<u>117,466.26</u>	<u>271,122.26</u>	<u>268,421.41</u>	<u>2,700.85</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Instruction:					
Tuition - Other LEAs Within the State - Regular	\$ 1,046,982.00	\$ 440,679.67	\$ 1,487,661.67	\$ 1,231,149.93	\$ 256,511.74
Tuition - Other LEAs Within the State - Special	473,647.00	912,161.91	1,385,808.91	1,210,839.38	174,969.53
Tuition - County Voc. School Dist. - Regular	2,928,420.00	(223,785.79)	2,704,634.21	2,689,266.00	15,368.21
Tuition - County Special Services/Regional Day School	2,210,000.00	1,519,833.80	3,729,833.80	2,956,439.02	773,394.78
Tuition - Private Schools for the Disabled w/in State	7,781,229.00	797,963.44	8,579,192.44	8,350,354.23	228,838.21
Tuition - Private Schools for the Disabled & Other LEAs - Special, O/S State	464,709.00	(79,605.20)	385,103.80	362,584.80	22,519.00
Tuition - State Facilities	2,589,621.00	1,945,033.87	4,534,654.87	2,422,368.00	2,112,286.87
Tuition - Other	120,000.00	409,071.00	529,071.00	529,071.00	
Total Undistributed Expenditures - Instruction	<u>17,614,608.00</u>	<u>5,721,352.70</u>	<u>23,335,960.70</u>	<u>19,752,072.36</u>	<u>3,583,888.34</u>
Undistributed Expenditures - Attendance and Social Work:					
Salaries	1,403,798.00	(580,649.24)	823,148.76	823,148.76	
Salaries of Drop-Out Prevention Officer/Coordinators	236,861.00	127,476.91	364,337.91	364,337.91	
Salaries of Family Support Teams		325,736.32	325,736.32	325,736.32	
Salaries of Family Liaisons/Comm. Parent Inv. Spec.	1,038,875.00	512,955.09	1,551,830.09	1,551,830.09	
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	<u>2,679,534.00</u>	<u>385,519.08</u>	<u>3,065,053.08</u>	<u>3,065,053.08</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Health Services:					
Salaries	\$ 2,036,405.00	\$ (238,145.57)	\$ 1,798,259.43	\$ 1,797,457.44	\$ 801.99
Salaries of Secretarial and Clerical Assistants		66,786.00	66,786.00	66,786.00	
Salaries of Social Services Coordinators		(44,239.88)	38,260.12	22,330.00	15,930.12
Purchased Professional and Technical Services	82,500.00	3,528.59	3,528.59	2,963.84	564.75
Other Purchased Services		(657,871.69)	17,287.31	12,947.81	4,339.50
Supplies and Materials	675,159.00				
Other Objects					
Total Undistributed Expenditures - Health Services	<u>2,794,064.00</u>	<u>(869,942.55)</u>	<u>1,924,121.45</u>	<u>1,902,485.09</u>	<u>21,636.36</u>
Undistributed Expenditures - Speech, OT, PT & Related Services:					
Salaries	1,349,734.00	(333,093.76)	1,016,640.24	992,620.82	24,019.42
Purchased Professional Educational Services	1,070,198.00	(41,869.77)	1,028,328.23	1,004,989.05	23,339.18
Supplies and Materials					
Total Undistributed Expenditures - Speech, OT, PT & Related Services	<u>2,419,932.00</u>	<u>(374,963.53)</u>	<u>2,044,968.47</u>	<u>1,997,609.87</u>	<u>47,358.60</u>
Undistributed Expenditures - Students - Extra Service:					
Salaries					
Purchased Professional Educational Services	916,650.00	7,647.85	924,297.85	909,396.66	14,901.19
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Students - Extra Service	<u>916,650.00</u>	<u>7,647.85</u>	<u>924,297.85</u>	<u>909,396.66</u>	<u>14,901.19</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 2,758,097.00	\$ 881,081.55	\$ 3,639,178.55	\$ 3,598,898.53	\$ 40,280.02
Salaries of Secretarial and Clerical Assistants	227,550.00	(194,151.39)	33,398.61	33,398.61	
Other Salaries		75,000.00	75,000.00	64,697.80	10,302.20
Unused Vacation Payment to Terminated/Retired Staff	11,378.00	(11,378.00)			
Purchased Professional Educational Services					
Purchased Professional and Technical Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials		1,760.34	1,760.34	1,760.34	
Other Objects					
Total Undistributed Expenditures - Guidance	<u>2,997,025.00</u>	<u>752,312.50</u>	<u>3,749,337.50</u>	<u>3,698,755.28</u>	<u>50,582.22</u>
Undistributed Expenditures - Child Study Teams:					
Salaries of Other Professional Staff	2,987,213.00	250,300.09	3,237,513.09	3,237,513.09	
Salaries of Secretarial and Clerical Assistants		45,586.30	45,586.30	42,000.01	3,586.29
Other Salaries					
Purchased Professional Educational Services	41,200.00	612,948.20	654,148.20	628,144.90	26,003.30
Other Purchased Professional and Technical Services	22,950.00	197,546.45	220,496.45	204,627.36	15,869.09
Other Purchased Services	5,000.00	5,155.72	10,155.72	6,492.67	3,663.05
Supplies and Materials	76,656.00	(41,756.00)	34,900.00	26,477.85	8,422.15
Other Objects					
Total Undistributed Expenditures - Child Study Teams	<u>3,133,019.00</u>	<u>1,069,780.76</u>	<u>4,202,799.76</u>	<u>4,145,255.88</u>	<u>57,543.88</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	\$ 1,413,440.00	\$ (1,281,313.00)	\$ 132,127.00	\$ 132,126.96	\$ 0.04
Salaries of Other Professional Staff	373,185.00	167,664.25	540,849.25	533,020.44	7,828.81
Salaries of Secretarial and Clerical Assistants	50,553.00	(202.00)	50,351.00	50,351.00	
Other Salaries					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional Educational Services		58,582.04	58,582.04	58,582.04	
Purchased Professional and Technical Services	3,000.00	18,658.37	21,658.37	17,699.79	3,958.58
Other Purchased Services		1,336.28	1,336.28	1,336.28	
Supplies and Materials	3,068.00	1,041,630.97	1,044,698.97	1,041,201.91	3,497.06
Other Objects	850.00	(150.00)	700.00	657.55	42.45
	<u>1,844,096.00</u>	<u>6,206.91</u>	<u>1,850,302.91</u>	<u>1,834,975.97</u>	<u>15,326.94</u>
Total Undistributed Expenditures - Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	2,618,645.00	(2,010,610.00)	608,035.00	589,057.59	18,977.41
Salaries of Technology Coordinators					
Purchased Professional and Technical Services	2,326,750.00	(252,856.51)	2,073,893.49	2,043,278.01	30,615.48
Purchased Technical Services					
Other Purchased Services		571,200.00	571,200.00	571,182.70	17.30
Supplies and Materials		72,435.00	72,435.00	46,323.22	26,111.78
Other Objects					
	<u>4,945,395.00</u>	<u>(1,619,831.51)</u>	<u>3,325,563.49</u>	<u>3,249,841.52</u>	<u>75,721.97</u>
Total Undistributed Expenditures - Educ. Media/Library					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures -Support Services - General Admin.:					
Salaries	\$ 116,043.00	\$ 2,113,416.68	\$ 2,229,459.68	\$ 2,188,000.30	\$ 41,459.38
Salaries of Attorneys	260,222.00	(2,346.80)	257,875.20	257,708.51	166.69
Legal Services	900,000.00	76,898.00	976,898.00	955,869.05	21,028.95
Audit Fees	200,000.00	32,400.00	232,400.00	232,400.00	
Expenditure & Internal Control Audit Fees					
Architectural/Engineering Services	57,537.10	(30,000.00)	27,537.10	5,942.30	21,594.80
Purchased Professional - Educational Services		132,885.00	132,885.00	93,288.50	39,596.50
Other Purchased Professional Services	417,610.00	(135,202.27)	282,407.73	199,358.98	83,048.75
Purchased Technical Services	109,750.00	(39,898.00)	69,852.00	33,742.05	36,109.95
Communications/Telephone	572,642.00	107,147.16	679,789.16	553,868.60	125,920.56
BOE Other Purchased Services	12,000.00	2,228.00	14,228.00	12,036.57	2,191.43
Other Purchased Services	565,007.00	(365,365.06)	199,641.94	151,140.41	48,501.53
General Supplies	81,889.00	(21,334.17)	60,554.83	18,447.75	42,107.08
BOE In-House Training/Meeting Supplies	5,000.00		5,000.00	4,195.00	805.00
Judgments Against the School District	6,400,000.00	(6,028,168.65)	371,831.35	279,838.46	91,992.89
Miscellaneous Expenditures				153,840.59	(153,840.59)
BOE Membership Dues and Fees	38,500.00		38,500.00	38,179.37	320.63
	<u>9,736,200.10</u>	<u>(4,157,340.11)</u>	<u>5,578,859.99</u>	<u>5,177,856.44</u>	<u>401,003.55</u>
Total Undistributed Expenditures - Support Services - General Admin.					
Undistributed Expenditures - Instructional Staff Training Services:					
Salaries of Supervisors of Instruction	442,342.00	(114,333.12)	328,008.88	316,813.40	11,195.48
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional - Educational Services	18,000.00	79,755.88	97,755.88	74,858.88	22,897.00
Other Purchased Professional and Technical Services		490.00	490.00	490.00	
Other Purchased Services		27,731.25	27,731.25	24,520.31	3,210.94
Supplies and Materials	35,000.00	(35,000.00)			
Other Objects					
	<u>495,342.00</u>	<u>(41,355.99)</u>	<u>453,986.01</u>	<u>416,682.59</u>	<u>37,303.42</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, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Admin.:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 2,777,039.00	\$ (57,468.55)	\$ 2,719,570.45	\$ 2,719,570.45	
Salaries of Other Professional Staff	1,148,300.00	197,063.60	1,345,363.60	1,345,363.60	
Salaries of Secretarial and Clerical Assistants	1,972,100.00	(252,682.93)	1,719,417.07	1,719,417.07	
Other Salaries					
Purchased Professional and Technical Services		13,095.05	13,095.05	13,095.05	
Other Purchased Services		1,000.00	1,000.00	1,000.00	
Travel					
Supplies and Materials	35,267.00	(14,487.35)	20,779.65	16,975.66	\$ 3,803.99
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	5,932,706.00	(113,480.18)	5,819,225.82	5,815,421.83	3,803.99
Undistributed Expenditures -					
Central Services:					
Salaries	2,108,932.00	230,857.98	2,339,789.98	2,332,974.82	6,815.16
Unused Vacation Payment to Terminated/Retired Staff	105,447.00	(105,447.00)			
Purchased Professional Services	310,469.00	200,498.90	510,967.90	447,987.06	62,980.84
Purchased Technical Services	76,926.00	688,233.64	765,159.64	608,377.66	156,781.98
Other Purchased Services	6,000.00	6,272.52	12,272.52	11,702.67	569.85
Supplies and Materials	74,663.00	5,303.63	79,966.63	78,130.63	1,836.00
Interest on Lease Purchase Agreements	99,726.00	(94,022.45)	5,703.55	5,703.45	0.10
Other Objects					
Miscellaneous Expenditures	26,310.00	3,943.87	30,253.87	30,253.87	
Total Undistributed Expenditures - Central Services	2,808,473.00	935,641.09	3,744,114.09	3,515,130.16	228,983.93

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
<u>EXPENDITURES:</u>					
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Admin. Info. Tech.:					
Salaries	\$ 184,997.00	\$ 933,229.95	\$ 1,118,226.95	\$ 656,557.51	\$ 461,669.44
Purchased Professional Services					
Purchased Technical Services	146,330.00	12,977.54	159,307.54	142,078.07	17,229.47
Miscellaneous Purchased Services					
Supplies and Materials	26,000.00	(0.45)	25,999.55	24,132.08	1,867.47
Other Objects		<u>28,771.22</u>	<u>28,771.22</u>	<u>28,771.22</u>	
Total Undistributed Expenditures -					
Admin. Info. Tech.	<u>357,327.00</u>	<u>974,978.26</u>	<u>1,332,305.26</u>	<u>851,538.88</u>	<u>480,766.38</u>
Undistributed Expenditures - Required Maintenance for					
School Facilities:					
Salaries	1,479,803.00	(428,965.00)	1,050,838.00	995,817.96	55,020.04
Cleaning, Repair, and Maintenance Service	1,396,549.75	446,316.41	1,842,866.16	1,657,145.16	185,721.00
General Supplies	401,625.00	(181,859.69)	219,765.31	190,711.29	29,054.02
Other Objects					
Total Undistributed Expenditures -					
Required Maintenance for School Facilities	<u>3,277,977.75</u>	<u>(164,508.28)</u>	<u>3,113,469.47</u>	<u>2,843,674.41</u>	<u>269,795.06</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Custodial Services:					
Salaries	\$ 3,976,609.00	\$ 1,835,128.47	\$ 5,811,737.47	\$ 5,803,639.20	\$ 8,098.27
Salaries of Non-Instructional Aides					
Unused Vacation Payment to Terminated/Retired Staff	171,895.00	(171,895.00)			
Purchased Professional and Technical Services	165,429.27	(990.00)	164,439.27	135,321.03	29,118.24
Rental of Land and Building - Other Than					
Lease Purchase	65,000.00	36,907.00	101,907.00	100,928.25	978.75
Cleaning, Repair, and Maintenance Service	942,550.00	(173,489.80)	769,060.20	630,868.85	138,191.35
Other Purchased Property Services	771,050.00	808,257.33	1,579,307.33	1,518,346.99	60,960.34
Insurance	1,258,252.00	943,504.18	2,201,756.18	2,197,321.39	4,434.79
Miscellaneous Purchased Services	54,675.00	55,102.50	109,777.50	92,092.69	17,684.81
General Supplies	462,685.00	21,652.64	484,337.64	457,344.49	26,993.15
Energy (Gasoline)		50,000.00	50,000.00	34,740.09	15,259.91
Energy (Natural Gas)	976,164.93	(33,612.94)	942,551.99	798,746.94	143,805.05
Energy (Electricity)	3,009,600.00	1,227,829.00	4,237,429.00	4,237,263.10	165.90
Energy (Oil)	11,200.00	(10,960.00)	240.00		240.00
Other Objects	68,854.00	(18,727.25)	50,126.75	21,836.00	28,290.75
	<u>11,933,964.20</u>	<u>4,568,706.13</u>	<u>16,502,670.33</u>	<u>16,028,449.02</u>	<u>474,221.31</u>
Total Undistributed Expenditures - Custodial Services					
Undistributed Expenditures - Care and Upkeep of Grounds:					
Salaries	1,095,000.00	(1,095,000.00)			
Purchased Professional Services					
Cleaning, Repair, and Maintenance Service	82,300.00	64,980.00	147,280.00	145,339.54	1,940.46
General Supplies	29,500.00	(11,968.44)	17,531.56	8,031.56	9,500.00
	<u>1,206,800.00</u>	<u>(1,041,988.44)</u>	<u>164,811.56</u>	<u>153,371.10</u>	<u>11,440.46</u>
Total Undistributed Expenditures - Care and Upkeep of Grounds					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Security:					
Salaries	\$ 2,719,483.00	\$ 685,972.62	\$ 3,405,455.62	\$ 3,381,763.80	\$ 23,691.82
Other Salaries		220,142.24	220,142.24	220,142.24	
Unused Vacation Payment to Terminated/Retired Staff	32,055.00	(32,055.00)			
Purchased Professional and Technical Services	10,820.00	44,304.33	55,124.33	55,114.33	10.00
Cleaning, Repair, and Maintenance Service	145,449.00	(35,932.70)	109,516.30	109,516.00	0.30
Miscellaneous Purchased Services		250.00	250.00		250.00
General Supplies	31,100.00	(3,500.00)	27,600.00	27,413.00	187.00
Other Objects					
Total Undistributed Expenditures - Security	<u>2,938,907.00</u>	<u>879,181.49</u>	<u>3,818,088.49</u>	<u>3,793,949.37</u>	<u>24,139.12</u>
Undistributed Expenditures - Student Transportation:					
Salaries for Non-Instructional Aides		75,840.00	75,840.00	17,985.35	57,854.65
Salaries for Pupil Transportation (Between Home & School) - Regular					
Salaries for Pupil Transportation (Between Home & School) - Special Education					
Salaries for Pupil Transportation (Other than Between Home & School) - Regular					
Management Fee - ESC&CTSA Transportation Program	428,000.00	87,778.63	515,778.63	509,072.79	6,705.84
Purchased Professional and Technical Services					
Cleaning, Repair, and Maintenance Service	4,900.00	(4,900.00)			
Contracted Services (Between Home & School) - Vendors	161,388.00	93,999.50	255,387.50	255,000.00	387.50
Contracted Services - (Other than Between Home & School) -Vendors	413,220.00	816,549.90	1,229,769.90	1,050,154.09	179,615.81
Contracted Services (Sp. Ed. Stds.) - Vendors					
Contract. Serv.(Reg. Students)-ESCs & CTSA	3,345,903.00	1,061,548.35	4,407,451.35	4,407,451.35	
Contract. Serv.(Spl. Ed. Students)-ESCs & CTSA	6,214,012.00	1,605,714.20	7,819,726.20	7,813,050.42	6,675.78
Contracted Services - Aid in Lieu of - Nonpublic Sch.	711,541.00	(393,975.41)	317,565.59	269,620.00	47,945.59
Contracted Services - Aid in Lieu of - Charter Sch.					
Miscellaneous Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Student Transportation	<u>11,278,964.00</u>	<u>3,342,555.17</u>	<u>14,621,519.17</u>	<u>14,322,334.00</u>	<u>299,185.17</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security	\$ 7,426,011.00	\$ (4,189,081.88)	\$ 3,236,929.12	\$ 3,167,357.82	\$ 69,571.30
Other Retirement Contributions - PERS	3,736,248.00	483,819.30	4,220,067.30	4,073,236.28	146,831.02
Unemployment Compensation	1,464,210.00		1,464,210.00	1,823,981.03	(359,771.03)
Workmen's Compensation	3,000,000.00	(1,474,443.56)	1,525,556.44	1,525,556.44	
Health Benefits	25,883,190.00	(1,477,798.63)	24,405,391.37	24,267,620.52	137,770.85
Tuition Reimbursement	100,000.00	104,492.28	204,492.28	162,051.32	42,440.96
Other Employee Benefits	640,000.00	526,866.33	1,166,866.33	1,054,955.94	111,910.39
	<u>42,249,659.00</u>	<u>(6,026,146.16)</u>	<u>36,223,512.84</u>	<u>36,074,759.35</u>	<u>148,753.49</u>
Total Undistributed Expenditures - Unallocated Employee Benefits					
	<u>42,249,659.00</u>	<u>(6,026,146.16)</u>	<u>36,223,512.84</u>	<u>36,074,759.35</u>	<u>148,753.49</u>
On-behalf TPAF Pension Contributions (Non-Budgeted)	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,447,649.00</u>	<u>(17,447,649.00)</u>
Reimbursed T.P.A.F. Social Security Contributions - (Non-Budgeted)	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,561,089.47</u>	<u>(5,561,089.47)</u>
Total Undistributed Expenditures	<u>131,560,643.05</u>	<u>4,234,325.19</u>	<u>135,794,968.24</u>	<u>152,557,351.33</u>	<u>(16,762,383.09)</u>
Total General Current Expense	<u>211,192,693.05</u>	<u>(5,737,696.72)</u>	<u>205,454,996.33</u>	<u>219,849,861.86</u>	<u>(14,394,865.53)</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education - Instruction:					
Preschool Disabilities - Full-Time					
Cognitive - Mild					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored Athletics - Instruction					
Other Instructional Programs - Instruction					
Undistributed Expenditures:					
Instruction		\$ 103,147.25	\$ 103,147.25	\$ 103,147.25	
Support Services - Students - Regular		33,486.30	33,486.30	32,440.10	\$ 1,046.20
Support Services - Instructional Staff					
Support Services - Educational Media/Library					
Support Services -Guidance					
General Administration					
School Administration		7,640.00	7,640.00	7,640.00	
Central Services					
Admin. Info. Tech	\$ 284,000.00		284,000.00	188,803.68	95,196.32
Business/Other Support Services					
Operations of Non-Instructional Services					
Custodial Services	172,726.00	(24,999.59)	147,726.41		147,726.41
Security		39,920.08	39,920.08	39,920.08	
School Buses - Regular					
Total Equipment	456,726.00	159,194.04	615,920.04	371,951.11	243,968.93

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
Capital Outlay (Cont'd):					
Facilities Acquisition and Construction Services:					
Architectural/Engineering Services					
Construction Services	\$ 1,000,000.00	\$ 486,822.87	\$ 1,486,822.87	\$ 643,999.20	\$ 842,823.67
Lease Purchase Agreements - Principal	580,960.00	0.05	580,960.05	579,618.41	1,341.64
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Facilities Acquisition and Construction Services	1,580,960.00	486,822.92	2,067,782.92	1,223,617.61	844,165.31
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Outlay	2,037,686.00	646,016.96	2,683,702.96	1,595,568.72	1,088,134.24
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Special Schools:					
Adult Education - Local - Instruction:					
Salaries					
General Supplies					
Textbooks					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Adult Education - Local - Instruction	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Adult Education - Local - Support Services:					
Salaries		59,142.00	59,142.00	50,125.43	9,016.57
Personal Services - Employee Benefits					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Adult Education - Local - Support Services:	-	59,142.00	59,142.00	50,125.43	9,016.57
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Adult Education - Local - Instruction	-	59,142.00	59,142.00	50,125.43	9,016.57
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Vocational Evening - Local - Instruction:					
Salaries of Teachers					
General Supplies					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Vocational Evening - Local - Instruction	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Special Schools	-	59,142.00	59,142.00	50,125.43	9,016.57
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
Transfer of Funds to Charter Schools	\$ 60,951,043.00	\$ 3,791,182.00	\$ 64,742,225.00	\$ 63,211,804.00	\$ 1,530,421.00
Transfer of Funds to Resident Renaissance Schools	50,120,318.00	2,072,300.00	52,192,618.00	52,061,402.64	131,215.36
Total Expenditures	<u>324,301,740.05</u>	<u>830,944.24</u>	<u>325,132,684.29</u>	<u>336,768,762.65</u>	<u>(11,636,078.36)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(23,334,517.05)</u>	<u>(830,944.24)</u>	<u>(24,165,461.29)</u>	<u>(10,202,783.60)</u>	<u>13,962,677.69</u>
Other Financing Sources (Uses):					
Operating Transfers Out:					
Transfer to Special Revenue Fund--Preschool Programs--Inclusion	(2,064,912.00)		(2,064,912.00)	(2,064,912.00)	
Operating Transfers In:					
Contribution from School-Based Budgets - Special Revenue	<u>5,287,189.00</u>	<u>(1,554,019.00)</u>	<u>3,733,170.00</u>	<u>3,619,585.70</u>	<u>(113,584.30)</u>
Total Other Financing Sources (Uses)	<u>3,222,277.00</u>	<u>(1,554,019.00)</u>	<u>1,668,258.00</u>	<u>1,554,673.70</u>	<u>(113,584.30)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(20,112,240.05)</u>	<u>(2,384,963.24)</u>	<u>(22,497,203.29)</u>	<u>(8,648,109.90)</u>	<u>13,849,093.39</u>
Fund Balances - July 1	<u>26,772,755.75</u>	<u>-</u>	<u>26,772,755.75</u>	<u>26,772,755.75</u>	<u>-</u>
Fund Balances - June 30	<u>\$ 6,660,515.70</u>	<u>\$ (2,384,963.24)</u>	<u>\$ 4,275,552.46</u>	<u>\$ 18,124,645.85</u>	<u>\$ 13,849,093.39</u>
Recapitulation:					
Restricted:					
Capital Reserve				\$ 1.00	
Emergency Reserve				1,000,000.00	
Excess Surplus--Current Year				9,530,644.66	
Assigned:					
Year-End Encumbrances				1,236,381.00	
Designated for Subsequent Year's Expenditures:					
2017-2018 Budget				4,071.00	
Unassigned				<u>6,353,548.19</u>	
				18,124,645.85	
Reconciliation to Governmental Funds Statements (GAAP):					
Last State Aid Payment Not Recognized on GAAP Basis				<u>(27,456,227.00)</u>	
Fund Balance (Deficit) per Governmental Funds (GAAP)				<u>\$ (9,331,581.15)</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, 2017

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
REVENUES:												
Local Sources:												
Local Tax Levy	\$ 7,449,009.00		\$ 7,449,009.00				\$ 7,449,009.00		\$ 7,449,009.00	\$ 7,449,009.00		\$ 7,449,009.00
Tuition From Other LEAs Within the State	1,200,000.00		1,200,000.00				1,200,000.00		1,200,000.00	223,348.26		223,348.26
Rents and Royalties	125,414.00		125,414.00				125,414.00		125,414.00	1,452,940.94		1,452,940.94
Unrestricted Miscellaneous Revenues	10,745,461.00		10,745,461.00				10,745,461.00		10,745,461.00	2,637,757.10		2,637,757.10
Total - Local Sources	19,519,884.00	-	19,519,884.00	-	-	-	19,519,884.00	-	19,519,884.00	11,763,055.30	-	11,763,055.30
Federal Sources:												
Impact Aid	51,581.00		51,581.00				51,581.00		51,581.00	103,707.18		103,707.18
Medicaid Reimbursement - Cost Settlement										112,085.65		112,085.65
Medicaid Reimbursement	533,593.00		533,593.00				533,593.00		533,593.00	423,045.09		423,045.09
Total - Federal Sources	585,174.00	-	585,174.00	-	-	-	585,174.00	-	585,174.00	638,837.92	-	638,837.92
State Sources:												
Equalization Aid	215,703,707.00		215,703,707.00				215,703,707.00		215,703,707.00	215,703,707.00		215,703,707.00
Categorical Security Aid	5,974,677.00		5,974,677.00				5,974,677.00		5,974,677.00	5,974,677.00		5,974,677.00
Adjustment Aid	45,048,515.00		45,048,515.00				45,048,515.00		45,048,515.00	45,048,515.00		45,048,515.00
Categorical Transportation Aid	4,491,244.00		4,491,244.00				4,491,244.00		4,491,244.00	4,491,244.00		4,491,244.00
Nonpublic School Transportation Aid										57,315.00		57,315.00
Categorical Special Education Aid	8,402,662.00		8,402,662.00				8,402,662.00		8,402,662.00	8,402,662.00		8,402,662.00
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
Professional Learning Community Aid	154,380.00		154,380.00				154,380.00		154,380.00	154,380.00		154,380.00
Emergency Fund										9,800,000.00		9,800,000.00
Tuition Reimbursement for Homeless Students										681,885.36		681,885.36
Extraordinary Aid	789,600.00		789,600.00				789,600.00		789,600.00	543,582.00		543,582.00
On-behalf TPAF Pension Contributions (Non-Budgeted)										17,447,649.00		17,447,649.00
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)										5,561,089.47		5,561,089.47
Total - State Sources	280,862,165.00	-	280,862,165.00	-	-	-	280,862,165.00	-	280,862,165.00	314,164,085.83	-	314,164,085.83
Total Revenues	300,967,223.00	-	300,967,223.00	-	-	-	300,967,223.00	-	300,967,223.00	326,565,979.05	-	326,565,979.05
EXPENDITURES:												
General Current Expense:												
Regular Programs - Instruction:												
Salaries of Teachers:												
Kindergarten	\$ 1,858,258.00		1,858,258.00	\$ 557,136.67		557,136.67	\$ 2,415,394.67		2,415,394.67	\$ 2,415,394.67		2,415,394.67
Grades 1-5	140,000.00	14,735,257.00	14,875,257.00	4,210.96	(2,092,377.89)	(2,088,166.93)	144,210.96	12,642,879.11	12,787,090.07	143,839.28	12,642,879.11	12,786,718.39
Grades 6-8		6,096,132.00	6,096,132.00		974,568.10	974,568.10		7,070,700.10	7,070,700.10		7,070,700.10	7,070,700.10
Grades 9-12		10,387,252.00	10,387,252.00	468,178.86	(618,985.55)	(150,806.69)	468,178.86	9,768,266.45	10,236,445.31	448,684.97	9,673,971.86	10,122,656.83
Home Instruction:												
Salaries of Teachers				101,495.00		101,495.00	101,495.00		101,495.00	101,495.00		101,495.00
Purchased Professional - Educational Services	565,820.00		565,820.00	(137,663.88)		(137,663.88)	428,156.12		428,156.12	354,857.74		354,857.74
Regular Programs - Undistributed Instruction:												
Other Salaries for Instruction		735,523.00	735,523.00		2,050,368.95	2,050,368.95		2,785,891.95	2,785,891.95		2,721,610.43	2,721,610.43
Purchased Professional - Educational Services	3,000,000.00		3,000,000.00	336,790.02	1,498,150.95	1,834,940.97	3,336,790.02	1,498,150.95	4,834,940.97	3,336,790.02	1,495,439.13	4,832,229.15
Purchased Technical Services					53,923.43	53,923.43		53,923.43	53,923.43		53,923.43	53,923.43
Other Purchased Services					16,654.75	16,654.75		16,654.75	16,654.75		14,672.40	14,672.40
General Supplies	154,997.00	4,403,925.00	4,558,922.00	(80,256.51)	(2,925,657.98)	(3,005,914.49)	74,740.49	1,478,267.02	1,553,007.51	74,252.78	1,394,145.43	1,468,398.21
Textbooks	1,664,449.00		1,664,449.00	(1,226,746.17)	19,770.86	(1,206,975.31)	437,702.83	19,770.86	457,473.69	437,702.83	18,937.86	456,640.69
Other Objects					204,206.83	204,206.83		204,206.83	204,206.83		200,638.11	200,638.11
Total Regular Programs	5,525,266.00	38,216,347.00	43,741,613.00	(533,991.72)	(262,240.88)	(796,232.60)	4,991,274.28	37,954,106.12	42,945,380.40	4,897,622.62	37,702,312.53	42,599,935.15

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, 2017

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
General Current Expense (Cont'd):												
Special Education:												
Cognitive - Mild												
Salaries of Teachers				\$ 222,649.00		\$ 222,649.00	\$ 222,649.00		\$ 222,649.00	\$ 214,825.63		\$ 214,825.63
Other Salaries for Instruction				93,058.00		93,058.00	93,058.00		93,058.00	31,605.00		31,605.00
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies												
Textbooks												
Other Objects												
Total Cognitive -Mild	-	-	-	-	315,707.00	315,707.00	-	315,707.00	315,707.00	-	246,430.63	246,430.63
Cognitive - Moderate												
Salaries of Teachers					321,000.00	321,000.00		321,000.00	321,000.00		316,125.00	316,125.00
Other Salaries for Instruction					120,624.00	120,624.00		120,624.00	120,624.00		119,295.12	119,295.12
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies												
Textbooks												
Other Objects												
Total Cognitive - Moderate	-	-	-	-	441,624.00	441,624.00	-	441,624.00	441,624.00	-	435,420.12	435,420.12
Learning and/or Language Disabilities												
Salaries of Teachers	\$ 1,251,234.00	\$ 1,251,234.00			2,409,529.51	2,409,529.51		3,660,763.51	3,660,763.51		3,355,256.11	3,355,256.11
Other Salaries for Instruction					(604,866.74)	(604,866.74)		726,233.26	726,233.26		676,787.57	676,787.57
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies												
Textbooks												
Other Objects												
Total Learning and/or Language Disabilities	-	2,582,334.00	2,582,334.00	-	1,804,662.77	1,804,662.77	-	4,386,996.77	4,386,996.77	-	4,032,043.68	4,032,043.68
Autism:												
Salaries of Teachers					738,960.65	738,960.65		738,960.65	738,960.65		632,601.93	632,601.93
Other Salaries for Instruction					207,864.11	207,864.11		207,864.11	207,864.11		201,680.51	201,680.51
Other Purchased Services												
General Supplies												
Textbooks												
Other Objects												
Total Autism	-	-	-	-	946,824.76	946,824.76	-	946,824.76	946,824.76	-	834,282.44	834,282.44
Behavioral Disabilities:												
Salaries of Teachers					721,684.46	721,684.46		721,684.46	721,684.46		681,659.07	681,659.07
Other Salaries for Instruction					152,380.00	152,380.00		152,380.00	152,380.00		115,077.74	115,077.74
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies												
Textbooks												
Other Objects												
Total Behavioral Disabilities	-	-	-	-	874,064.46	874,064.46	-	874,064.46	874,064.46	-	796,736.81	796,736.81

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, 2017

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
General Current Expense (Cont'd):												
Special Education (Cont'd):												
Multiple Disabilities:												
Salaries of Teachers					\$ 262,396.00	\$ 262,396.00		\$ 262,396.00	\$ 262,396.00		\$ 254,536.20	\$ 254,536.20
Other Salaries for Instruction					50,214.00	50,214.00		50,214.00	50,214.00		49,827.18	49,827.18
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies												
Textbooks												
Other Objects												
Total Multiple Disabilities	-	-	-	-	312,610.00	312,610.00	-	312,610.00	312,610.00	-	304,363.38	304,363.38
Resource Room/Center:												
Salaries of Teachers	\$ 15,289,599.00	\$ 15,289,599.00			(6,775,967.70)	(6,775,967.70)		8,513,631.30	8,513,631.30		7,868,444.99	7,868,444.99
Other Salaries for Instruction	2,023,272.00	2,023,272.00			(1,537,068.00)	(1,537,068.00)		486,204.00	486,204.00		442,128.67	442,128.67
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies												
Textbooks												
Other Objects												
Total Resource Room/Center	-	17,312,871.00	17,312,871.00	-	(8,313,035.70)	(8,313,035.70)	-	8,999,835.30	8,999,835.30	-	8,310,573.66	8,310,573.66
Preschool Disabilities - Full-Time:												
Salaries of Teachers					868,680.46	868,680.46		868,680.46	868,680.46		742,940.37	742,940.37
Other Salaries for Instruction					460,122.00	460,122.00		460,122.00	460,122.00		422,493.95	422,493.95
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services												
General Supplies												
Textbooks												
Other Objects												
Total Preschool Disabilities - Full-Time	-	-	-	-	1,328,802.46	1,328,802.46	-	1,328,802.46	1,328,802.46	-	1,165,434.32	1,165,434.32
Cognitive - Severe:												
Salaries of Teachers												
Other Salaries for Instruction												
Total Cognitive - Severe	-	-	-	-	-	-	-	-	-	-	-	-
Total Special Education	-	19,895,205.00	19,895,205.00	-	(2,288,740.25)	(2,288,740.25)	-	17,606,464.75	17,606,464.75	-	16,125,285.04	16,125,285.04
Bilingual Education:												
Salaries of Teachers		4,485,683.00	4,485,683.00		(325,727.81)	(325,727.81)		4,159,955.19	4,159,955.19		3,751,715.45	3,751,715.45
Other Salaries for Instruction		151,950.00	151,950.00		(540.74)	(540.74)		151,409.26	151,409.26		133,471.27	133,471.27
Purchased Professional - Educational Services	\$ 13,069.00		13,069.00	\$ (12,000.00)		(12,000.00)	\$ 1,069.00		1,069.00	\$ 1,069.00		1,069.00
Purchased Technical Services												
Other Purchased Services												
General Supplies	105,672.00		105,672.00	11,650.75	155.85	11,806.60	117,322.75	155.85	117,478.60	117,322.75	155.85	117,478.60
Textbooks												
Other Objects												
Total Bilingual Education	118,741.00	4,637,633.00	4,756,374.00	(349.25)	(326,112.70)	(326,461.95)	118,391.75	4,311,520.30	4,429,912.05	118,391.75	3,885,342.57	4,003,734.32

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, 2017

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
General Current Expense (Cont'd):												
School Sponsored Co-curricular Activities - Instruction:												
Salaries				\$ 5,000.00		\$ 5,000.00	\$ 5,000.00		\$ 5,000.00	\$ 1,933.00		\$ 1,933.00
Other Purchased Services					\$ 2,493.00	2,493.00		\$ 2,493.00	2,493.00		\$ 2,493.00	2,493.00
Supplies and Materials												
Other Objects												
Total School Sponsored Co-curricular Activities	-	-	-	5,000.00	2,493.00	7,493.00	5,000.00	2,493.00	7,493.00	1,933.00	2,493.00	4,426.00
School Sponsored Athletics - Instruction:												
Salaries		\$ 352,822.00	\$ 352,822.00	241,670.13	147,438.39	389,108.52	241,670.13	500,260.39	741,930.52	241,670.13	488,321.31	729,991.44
Unused Vacation Payment to Terminated/Retired Staff												
Other Purchased Services	\$ 7,000.00		7,000.00	9,848.00	31,197.02	41,045.02	16,848.00	31,197.02	48,045.02	7,844.50	31,174.32	39,018.82
Supplies and Materials		50,008.00	50,008.00	3,883.80	76,721.94	80,605.74	3,883.80	126,729.94	130,613.74	2,997.60	119,969.94	122,967.54
Other Objects				1,000.00	42,584.75	43,584.75	1,000.00	42,584.75	43,584.75	868.97	41,399.55	42,268.52
Total School Sponsored Athletics	7,000.00	402,830.00	409,830.00	256,401.93	297,942.10	554,344.03	263,401.93	700,772.10	964,174.03	253,381.20	680,865.12	934,246.32
Other Instructional Programs - Instruction:												
Salaries				130,699.00		130,699.00	130,699.00		130,699.00	130,699.00		130,699.00
Other Salaries for Instruction												
Other Purchased Services												
Supplies and Materials												
Other Objects												
Total Other Instructional Programs - Instruction	-	-	-	130,699.00	-	130,699.00	130,699.00	-	130,699.00	130,699.00	-	130,699.00
Before/After School Programs - Instruction:												
Salaries	1,628,029.00	3,792,420.00	5,420,449.00	(1,628,029.00)	(3,764,903.00)	(5,392,932.00)		27,517.00	27,517.00		24,771.87	24,771.87
Purchased Services												
Supplies and Materials		1,625,329.00	1,625,329.00		(1,625,329.00)	(1,625,329.00)						
Other Objects												
Total Before/After School Programs - Instruction	1,628,029.00	5,417,749.00	7,045,778.00	(1,628,029.00)	(5,390,232.00)	(7,018,261.00)	-	27,517.00	27,517.00	-	24,771.87	24,771.87
Before/After School Programs - Support Services:												
Salaries				1,000.00	48,000.00	49,000.00	1,000.00	48,000.00	49,000.00	876.74	39,922.36	40,799.10
Supplies and Materials												
Total Before/After School Programs - Support Services	-	-	-	1,000.00	48,000.00	49,000.00	1,000.00	48,000.00	49,000.00	876.74	39,922.36	40,799.10
Summer School - Instruction:												
Salaries	590,000.00		590,000.00	(530,000.00)	750,893.74	220,893.74	60,000.00	750,893.74	810,893.74	53,829.29	715,870.09	769,699.38
Other Salaries for Instruction	500,000.00		500,000.00	(500,000.00)		(500,000.00)						
Purchased Professional Services												
General Supplies	27,000.00		27,000.00	(19,210.45)		(19,210.45)	7,789.55		7,789.55	7,789.31		7,789.31
Textbooks	10,000.00		10,000.00	(10,000.00)		(10,000.00)						
Other Objects												
Total Summer School - Instruction	1,127,000.00	-	1,127,000.00	(1,059,210.45)	750,893.74	(308,316.71)	67,789.55	750,893.74	818,683.29	61,618.60	715,870.09	777,488.69
Summer School - Support Services:												
Salaries				246,431.26		246,431.26	246,431.26		246,431.26	241,978.75		241,978.75
Purchased Professional Services												
Other Purchased Services												
Supplies and Materials												
Total Summer School - Support Services	-	-	-	246,431.26	-	246,431.26	246,431.26	-	246,431.26	241,978.75	-	241,978.75
Instructional/Alternative Education Program - Instruction:												
Salaries		802,594.00	802,594.00	219,239.85	(496,786.80)	(277,546.95)	219,239.85	305,807.20	525,047.05	219,239.76	283,381.19	502,620.95
Purchased Professional and Technical Services	1,700,000.00		1,700,000.00	(61,896.00)		(61,896.00)	1,638,104.00		1,638,104.00	1,638,103.93		1,638,103.93
Other Purchased Services												
Supplies and Materials												
Total Instructional/Alternative Education Program - Instruction	1,700,000.00	802,594.00	2,502,594.00	157,343.85	(496,786.80)	(339,442.95)	1,857,343.85	305,807.20	2,163,151.05	1,857,343.69	283,381.19	2,140,724.88
Total Instruction	10,106,036.00	69,372,358.00	79,478,394.00	(2,424,704.38)	(7,664,783.79)	(10,089,488.17)	7,681,331.62	61,707,574.21	69,388,905.83	7,563,845.35	59,460,243.77	67,024,089.12

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, 2017

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
General Current Expense (Cont'd):												
Community Services Programs/Operations:												
Salaries				\$ 246,772.26		\$ 246,772.26	\$ 246,772.26		\$ 246,772.26	\$ 246,684.82		\$ 246,684.82
Other Purchased Services	\$ 62,981.00		\$ 62,981.00	(41,505.00)		(41,505.00)	21,476.00		21,476.00	19,142.60		19,142.60
Travel												
Supplies and Materials	90,675.00		90,675.00	(87,801.00)		(87,801.00)	2,874.00		2,874.00	2,593.99		2,593.99
Total Community Services Programs/Operations	153,656.00	-	153,656.00	117,466.26	-	117,466.26	271,122.26	-	271,122.26	268,421.41	-	268,421.41
Undistributed Expenditures - Instruction:												
Tuition - Other LEAs Within the State - Regular	1,046,982.00		1,046,982.00	440,679.67		440,679.67	1,487,661.67		1,487,661.67	1,231,149.93		1,231,149.93
Tuition - Other LEAs Within the State - Special	473,647.00		473,647.00	912,161.91		912,161.91	1,385,808.91		1,385,808.91	1,210,839.38		1,210,839.38
Tuition - County Voc. School Dist. - Regular	2,928,420.00		2,928,420.00	(223,785.79)		(223,785.79)	2,704,634.21		2,704,634.21	2,689,266.00		2,689,266.00
Tuition - County Special Services/Regional Day School	2,210,000.00		2,210,000.00	1,519,833.80		1,519,833.80	3,729,833.80		3,729,833.80	2,956,439.02		2,956,439.02
Tuition - Private Schools for the Disabled w/in State	7,781,229.00		7,781,229.00	797,963.44		797,963.44	8,579,192.44		8,579,192.44	8,350,354.23		8,350,354.23
Tuition - Private Schools for the Disabled & Other LEAs - Special, O/S State	464,709.00		464,709.00	(79,605.20)		(79,605.20)	385,103.80		385,103.80	362,584.80		362,584.80
Tuition - State Facilities	2,589,621.00		2,589,621.00	1,945,033.87		1,945,033.87	4,534,654.87		4,534,654.87	2,422,368.00		2,422,368.00
Tuition - Other	120,000.00		120,000.00	409,071.00		409,071.00	529,071.00		529,071.00	529,071.00		529,071.00
Total Undistributed Expenditures - Instruction	17,614,608.00	-	17,614,608.00	5,721,352.70	-	5,721,352.70	23,335,960.70	-	23,335,960.70	19,752,072.36	-	19,752,072.36
Undistributed Expenditures - Attendance and Social Work:												
Salaries	871,462.00	\$ 532,336.00	1,403,798.00	(496,640.59)	\$ (84,008.65)	(580,649.24)	374,821.41	\$ 448,327.35	823,148.76	374,821.41	\$ 448,327.35	823,148.76
Salaries of Drop-Out Prevention Officer/Coordinators		236,861.00	236,861.00		127,476.91	127,476.91		364,337.91	364,337.91		364,337.91	364,337.91
Salaries of Family Support Teams					325,736.32	325,736.32		325,736.32	325,736.32		325,736.32	325,736.32
Salaries of Family Liaisons/Comm. Parent Inv. Spec. Salaries of Community/School Coordinators	126,875.00	912,000.00	1,038,875.00	422,356.30	90,598.79	512,955.09	549,231.30	1,002,598.79	1,551,830.09	549,231.30	1,002,598.79	1,551,830.09
Purchased Professional and Technical Services												
Other Purchased Services												
Supplies and Materials												
Other Objects												
Total Undistributed Expenditures - Attendance and Social Work	998,337.00	1,681,197.00	2,679,534.00	(74,284.29)	459,803.37	385,519.08	924,052.71	2,141,000.37	3,065,053.08	924,052.71	2,141,000.37	3,065,053.08
Undistributed Expenditures - Health Services:												
Salaries	177,599.00	1,858,806.00	2,036,405.00	(16,696.10)	(221,449.47)	(238,145.57)	160,902.90	1,637,356.53	1,798,259.43	160,100.91	1,637,356.53	1,797,457.44
Salaries of Secretarial and Clerical Assistants					66,786.00	66,786.00		66,786.00	66,786.00		66,786.00	66,786.00
Salaries of Social Services Coordinators												
Purchased Professional and Technical Services	82,500.00		82,500.00	(44,239.88)		(44,239.88)	38,260.12		38,260.12	22,330.00		22,330.00
Other Purchased Services				3,528.59		3,528.59	3,528.59		3,528.59	2,963.84		2,963.84
Supplies and Materials	675,159.00		675,159.00	(657,871.69)		(657,871.69)	17,287.31		17,287.31	12,947.81		12,947.81
Other Objects												
Total Undistributed Expenditures - Health Services	935,258.00	1,858,806.00	2,794,064.00	(715,279.08)	(154,663.47)	(869,942.55)	219,978.92	1,704,142.53	1,924,121.45	198,342.56	1,704,142.53	1,902,485.09
Undistributed Expenditures - Speech, OT, PT & Related Services:												
Salaries	1,349,734.00		1,349,734.00	(333,093.76)		(333,093.76)	1,016,640.24		1,016,640.24	992,620.82		992,620.82
Purchased Professional Educational Services	1,070,198.00		1,070,198.00	(41,869.77)		(41,869.77)	1,028,328.23		1,028,328.23	1,004,989.05		1,004,989.05
Supplies and Materials												
Total Undistributed Expenditures - Speech, OT, PT & Related Services	2,419,932.00	-	2,419,932.00	(374,963.53)	-	(374,963.53)	2,044,968.47	-	2,044,968.47	1,997,609.87	-	1,997,609.87
Undistributed Expenditures - Students - Extra Service:												
Salaries												
Purchased Professional Educational Services	916,650.00		916,650.00	7,647.85		7,647.85	924,297.85		924,297.85	909,396.66		909,396.66
Supplies and Materials												
Other Objects												
Total Undistributed Expenditures - Students - Extra Service	916,650.00	-	916,650.00	7,647.85	-	7,647.85	924,297.85	-	924,297.85	909,396.66	-	909,396.66

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, 2017

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
General Current Expense (Cont'd):												
Undistributed Expenditures - Guidance:												
Salaries of Other Professional Staff	\$ 755,681.00	\$ 2,002,416.00	\$ 2,758,097.00	\$ 482,628.81	\$ 398,452.74	\$ 881,081.55	\$ 1,238,309.81	\$ 2,400,868.74	\$ 3,639,178.55	\$ 1,198,029.79	\$ 2,400,868.74	\$ 3,598,898.53
Salaries of Secretarial and Clerical Assistants	227,550.00		227,550.00	(227,650.00)	33,398.61	(194,151.39)		33,398.61	33,398.61		33,398.61	33,398.61
Other Salaries				75,000.00		75,000.00	75,000.00		75,000.00	64,697.80		64,697.80
Unused Vacation Payment to Terminated/Retired Staff	11,378.00		11,378.00	(11,378.00)		(11,378.00)						
Purchased Professional Educational Services												
Purchased Professional and Technical Services												
Other Purchased Professional and Technical Services												
Other Purchased Services												
Supplies and Materials					1,760.34	1,760.34		1,760.34	1,760.34		1,760.34	1,760.34
Other Objects												
Total Undistributed Expenditures - Guidance	994,609.00	2,002,416.00	2,997,025.00	318,700.81	433,611.69	752,312.50	1,313,309.81	2,436,027.69	3,749,337.50	1,262,727.59	2,436,027.69	3,698,755.28
Undistributed Expenditures - Child Study Teams:												
Salaries of Other Professional Staff	2,987,213.00		2,987,213.00	250,300.09		250,300.09	3,237,513.09		3,237,513.09	3,237,513.09		3,237,513.09
Salaries of Secretarial and Clerical Assistants				45,586.30		45,586.30	45,586.30		45,586.30	42,000.01		42,000.01
Other Salaries												
Purchased Professional Educational Services	41,200.00		41,200.00	612,948.20		612,948.20	654,148.20		654,148.20	628,144.90		628,144.90
Other Purchased Professional and Technical Services	22,950.00		22,950.00	197,546.45		197,546.45	220,496.45		220,496.45	204,627.36		204,627.36
Other Purchased Services	5,000.00		5,000.00	5,155.72		5,155.72	10,155.72		10,155.72	6,492.67		6,492.67
Supplies and Materials	76,656.00		76,656.00	(41,756.00)		(41,756.00)	34,900.00		34,900.00	26,477.85		26,477.85
Other Objects												
Total Undistributed Expenditures - Child Study Teams	3,133,019.00	-	3,133,019.00	1,069,780.76	-	1,069,780.76	4,202,799.76	-	4,202,799.76	4,145,255.88	-	4,145,255.88
Undistributed Expenditures - Improvement of Instructional Services:												
Salaries of Supervisors of Instruction	265,449.00	1,147,991.00	1,413,440.00	(133,322.00)	(1,147,991.00)	(1,281,313.00)	132,127.00		132,127.00	132,126.96		132,126.96
Salaries of Other Professional Staff	373,185.00		373,185.00	83,614.33	84,049.92	167,664.25	456,799.33	84,049.92	540,849.25	448,970.52	84,049.92	533,020.44
Salaries of Secretarial and Clerical Assistants	50,553.00		50,553.00	(202.00)		(202.00)	50,351.00		50,351.00	50,351.00		50,351.00
Other Salaries												
Salaries of Facilitators, Math Coaches & Literacy Coaches												
Purchased Professional Educational Services				32,866.04	25,716.00	58,582.04	32,866.04	25,716.00	58,582.04	32,866.04	25,716.00	58,582.04
Purchased Professional and Technical Services	3,000.00		3,000.00	17,239.02	1,419.35	18,658.37	20,239.02	1,419.35	21,658.37	16,280.44	1,419.35	17,699.79
Other Purchased Services				1,336.28		1,336.28	1,336.28		1,336.28	1,336.28		1,336.28
Supplies and Materials	3,068.00		3,068.00	1,041,630.97		1,041,630.97	1,044,698.97		1,044,698.97	1,041,201.91		1,041,201.91
Other Objects	850.00		850.00	(150.00)		(150.00)	700.00		700.00	657.55		657.55
Total Undistributed Expenditures - Improvement Instructional Services	696,105.00	1,147,991.00	1,844,096.00	1,043,012.64	(1,036,805.73)	6,206.91	1,739,117.64	111,185.27	1,850,302.91	1,723,790.70	111,185.27	1,834,975.97
Undistributed Expenditures - Educational Media/Library:												
Salaries	2,618,645.00		2,618,645.00	(2,011,060.00)	450.00	(2,010,610.00)	607,585.00	450.00	608,035.00	588,607.59	450.00	589,057.59
Salaries of Technology Coordinators												
Purchased Professional and Technical Services	2,326,750.00		2,326,750.00	(252,856.51)		(252,856.51)	2,073,893.49		2,073,893.49	2,043,278.01		2,043,278.01
Purchased Technical Services												
Other Purchased Services				571,200.00		571,200.00	571,200.00		571,200.00	571,182.70		571,182.70
Supplies and Materials				72,435.00		72,435.00	72,435.00		72,435.00	46,323.22		46,323.22
Other Objects												
Total Undistributed Expenditures - Educ. Media/Library	4,945,395.00	-	4,945,395.00	(1,620,281.51)	450.00	(1,619,831.51)	3,325,113.49	450.00	3,325,563.49	3,249,391.52	450.00	3,249,841.52

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, 2017

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
General Current Expense (Cont'd):												
Undistributed Expenditures -Support Services - General Admin.:												
Salaries	\$ 116,043.00		\$ 116,043.00	\$ 2,113,416.68		\$ 2,113,416.68	\$ 2,229,459.68		\$ 2,229,459.68	\$ 2,188,000.30		\$ 2,188,000.30
Salaries of Attorneys	260,222.00		260,222.00	(2,346.80)		(2,346.80)	257,875.20		257,875.20	257,708.51		257,708.51
Legal Services	900,000.00		900,000.00	76,898.00		76,898.00	976,898.00		976,898.00	955,869.05		955,869.05
Audit Fees	200,000.00		200,000.00	32,400.00		32,400.00	232,400.00		232,400.00	232,400.00		232,400.00
Expenditure & Internal Control Audit Fees												
Architectural/Engineering Services	57,537.10		57,537.10	(30,000.00)		(30,000.00)	27,537.10		27,537.10	5,942.30		5,942.30
Purchased Professional - Educational Services	417,610.00		417,610.00	(135,202.27)		(135,202.27)	282,407.73		282,407.73	199,358.98		199,358.98
Other Purchased Professional Services	109,750.00		109,750.00	(39,898.00)		(39,898.00)	69,852.00		69,852.00	33,742.05		33,742.05
Purchased Technical Services	572,642.00		572,642.00	107,147.16		107,147.16	679,789.16		679,789.16	553,868.60		553,868.60
Communications/Telephone	12,000.00		12,000.00	2,228.00		2,228.00	14,228.00		14,228.00	12,036.57		12,036.57
BOE Other Purchased Services	565,007.00		565,007.00	(365,365.06)		(365,365.06)	199,641.94		199,641.94	151,140.41		151,140.41
General Supplies	81,889.00		81,889.00	(21,334.17)		(21,334.17)	60,554.83		60,554.83	18,447.75		18,447.75
BOE In-House Training/Meeting Supplies	5,000.00		5,000.00				5,000.00		5,000.00	4,195.00		4,195.00
Judgments Against the School District	6,400,000.00		6,400,000.00	(6,028,168.65)		(6,028,168.65)	371,831.35		371,831.35	279,838.46		279,838.46
Miscellaneous Expenditures										153,840.59		153,840.59
BOE Membership Dues and Fees	38,500.00		38,500.00				38,500.00		38,500.00	38,179.37		38,179.37
Total Undistributed Expenditures - Support Services - General Admin.	9,736,200.10	-	9,736,200.10	(4,157,340.11)	-	(4,157,340.11)	5,578,859.99	-	5,578,859.99	5,177,856.44	-	5,177,856.44
Undistributed Expenditures - Instructional Staff Training Services:												
Salaries of Supervisors of Instruction	442,342.00		442,342.00	(114,333.12)		(114,333.12)	328,008.88		328,008.88	316,813.40		316,813.40
Salaries of Other Professional Staff												
Salaries of Secretarial and Clerical Assistants												
Other Salaries												
Purchased Professional - Educational Services	18,000.00		18,000.00	(600.00)	\$ 80,355.88	79,755.88	17,400.00	\$ 80,355.88	97,755.88	\$ 74,858.88		74,858.88
Other Purchased Professional and Technical Services					490.00	490.00		490.00	490.00	490.00		490.00
Other Purchased Services				27,731.25		27,731.25	27,731.25		27,731.25	24,520.31		24,520.31
Supplies and Materials	35,000.00		35,000.00	(35,000.00)		(35,000.00)						
Other Objects												
Total Undistributed Expenditures Instructional Staff Training Services	495,342.00	-	495,342.00	(122,201.87)	80,845.88	(41,355.99)	373,140.13	80,845.88	453,986.01	341,333.71	75,348.88	416,682.59
Undistributed Expenditures - Support Services-School Admin.:												
Salaries of Principals/Assistant Principals/Prog Dir	\$ 2,777,039.00		2,777,039.00		(57,468.55)	(57,468.55)		2,719,570.45	2,719,570.45	2,719,570.45		2,719,570.45
Salaries of Other Professional Staff	1,148,300.00		1,148,300.00	78,875.05	118,188.55	197,063.60	78,875.05	1,266,488.55	1,345,363.60	78,875.05	1,266,488.55	1,345,363.60
Salaries of Secretarial and Clerical Assistants	1,972,100.00		1,972,100.00		(252,682.93)	(252,682.93)		1,719,417.07	1,719,417.07	1,719,417.07		1,719,417.07
Other Salaries												
Purchased Professional and Technical Services					13,095.05	13,095.05		13,095.05	13,095.05	13,095.05		13,095.05
Other Purchased Services					1,000.00	1,000.00		1,000.00	1,000.00	1,000.00		1,000.00
Travel												
Supplies and Materials	3,000.00	32,267.00	35,267.00	(0.01)	(14,487.34)	(14,487.35)	2,999.99	17,779.66	20,779.65		16,975.66	16,975.66
Other Objects												
Total Undistributed Expenditures - Support Services-School Admin.	3,000.00	5,929,706.00	5,932,706.00	78,875.04	(192,355.22)	(113,480.18)	81,875.04	5,737,350.78	5,819,225.82	78,875.05	5,736,546.78	5,815,421.83
Undistributed Expenditures - Central Services:												
Salaries	2,108,932.00		2,108,932.00	230,857.98		230,857.98	2,339,789.98		2,339,789.98	2,332,974.82		2,332,974.82
Unused Vacation Payment to Terminated/Retired Staff	105,447.00		105,447.00	(105,447.00)		(105,447.00)						
Purchased Professional Services	310,469.00		310,469.00	200,498.90		200,498.90	510,967.90		510,967.90	447,987.06		447,987.06
Purchased Technical Services	76,926.00		76,926.00	688,233.64		688,233.64	765,159.64		765,159.64	608,377.66		608,377.66
Other Purchased Services	6,000.00		6,000.00	6,272.52		6,272.52	12,272.52		12,272.52	11,702.67		11,702.67
Supplies and Materials	74,663.00		74,663.00	5,303.63		5,303.63	79,966.63		79,966.63	78,130.63		78,130.63
Interest on Lease Purchase Agreements	99,726.00		99,726.00	(94,022.45)		(94,022.45)	5,703.55		5,703.55	5,703.45		5,703.45
Other Objects												
Miscellaneous Expenditures	26,310.00		26,310.00	3,943.87		3,943.87	30,253.87		30,253.87	30,253.87		30,253.87
Total Undistributed Expenditures - Central Services	2,808,473.00	-	2,808,473.00	935,641.09	-	935,641.09	3,744,114.09	-	3,744,114.09	3,515,130.16	-	3,515,130.16

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
General Current Expense (Cont'd):												
Undistributed Expenditures -												
Admin. Info. Tech.:												
Salaries	\$ 184,997.00		\$ 184,997.00	\$ 933,229.95		\$ 933,229.95	\$ 1,118,226.95		\$ 1,118,226.95	\$ 656,557.51		\$ 656,557.51
Purchased Professional Services												
Purchased Technical Services	146,330.00		146,330.00	12,977.54		12,977.54	159,307.54		159,307.54	142,078.07		142,078.07
Miscellaneous Purchased Services												
Supplies and Materials	26,000.00		26,000.00	(0.45)		(0.45)	25,999.55		25,999.55	24,132.08		24,132.08
Other Objects				28,771.22		28,771.22	28,771.22		28,771.22	28,771.22		28,771.22
Total Undistributed Expenditures - Admin. Info. Tech.	357,327.00	-	357,327.00	974,978.26	-	974,978.26	1,332,305.26	-	1,332,305.26	851,538.88	-	851,538.88
Undistributed Expenditures - Required Maintenance for School Facilities:												
Salaries	1,479,803.00		1,479,803.00	(428,965.00)		(428,965.00)	1,050,838.00		1,050,838.00	995,817.96		995,817.96
Cleaning, Repair, and Maintenance Service	1,396,549.75		1,396,549.75	446,316.41		446,316.41	1,842,866.16		1,842,866.16	1,657,145.16		1,657,145.16
General Supplies	401,625.00		401,625.00	(181,859.69)		(181,859.69)	219,765.31		219,765.31	190,711.29		190,711.29
Other Objects												
Total Undistributed Expenditures - Required Maintenance for School Facilities	3,277,977.75	-	3,277,977.75	(164,508.28)	-	(164,508.28)	3,113,469.47	-	3,113,469.47	2,843,674.41	-	2,843,674.41
Undistributed Expenditures - Custodial Services:												
Salaries	3,976,609.00		3,976,609.00	1,835,128.47		1,835,128.47	5,811,737.47		5,811,737.47	5,803,639.20		5,803,639.20
Salaries of Non-Instructional Aides												
Unused Vacation Payment to Terminated/Retired Staff	171,895.00		171,895.00	(171,895.00)		(171,895.00)						
Purchased Professional and Technical Services	165,429.27		165,429.27	(990.00)		(990.00)	164,439.27		164,439.27	135,321.03		135,321.03
Rental of Land and Building - Other Than Lease Purchase	65,000.00		65,000.00	36,907.00		36,907.00	101,907.00		101,907.00	100,928.25		100,928.25
Cleaning, Repair, and Maintenance Service	942,550.00		942,550.00	(173,489.80)		(173,489.80)	769,060.20		769,060.20	630,868.85		630,868.85
Other Purchased Property Services	771,050.00		771,050.00	808,257.33		808,257.33	1,579,307.33		1,579,307.33	1,518,346.99		1,518,346.99
Insurance	1,258,252.00		1,258,252.00	943,504.18		943,504.18	2,201,756.18		2,201,756.18	2,197,321.39		2,197,321.39
Miscellaneous Purchased Services	54,675.00		54,675.00	55,102.50		55,102.50	109,777.50		109,777.50	92,092.69		92,092.69
General Supplies	462,685.00		462,685.00	21,652.64		21,652.64	484,337.64		484,337.64	457,344.49		457,344.49
Energy (Gasoline)				50,000.00		50,000.00	50,000.00		50,000.00	34,740.09		34,740.09
Energy (Natural Gas)	976,164.93		976,164.93	(33,612.94)		(33,612.94)	942,551.99		942,551.99	798,746.94		798,746.94
Energy (Electricity)	3,009,600.00		3,009,600.00	1,227,829.00		1,227,829.00	4,237,429.00		4,237,429.00	4,237,263.10		4,237,263.10
Energy (Oil)	11,200.00		11,200.00	(10,960.00)		(10,960.00)	240.00		240.00			
Other Objects	68,854.00		68,854.00	(18,727.25)		(18,727.25)	50,126.75		50,126.75	21,836.00		21,836.00
Total Undistributed Expenditures - Custodial Services	11,933,964.20	-	11,933,964.20	4,568,706.13	-	4,568,706.13	16,502,670.33	-	16,502,670.33	16,028,449.02	-	16,028,449.02
Undistributed Expenditures - Care and Upkeep of Grounds:												
Salaries	1,095,000.00		1,095,000.00	(1,095,000.00)		(1,095,000.00)						
Purchased Professional Services												
Cleaning, Repair, and Maintenance Service	82,300.00		82,300.00	64,980.00		64,980.00	147,280.00		147,280.00	145,339.54		145,339.54
General Supplies	29,500.00		29,500.00	(11,968.44)		(11,968.44)	17,531.56		17,531.56	8,031.56		8,031.56
Total Undistributed Expenditures - Care and Upkeep of Grounds	1,206,800.00	-	1,206,800.00	(1,041,988.44)	-	(1,041,988.44)	164,811.56	-	164,811.56	153,371.10	-	153,371.10
Undistributed Expenditures - Security:												
Salaries	641,099.00	\$ 2,078,384.00	2,719,483.00	411,531.84	\$ 274,440.78	685,972.62	1,052,630.84	\$ 2,352,824.78	3,405,455.62	1,028,939.02	\$ 2,352,824.78	3,381,763.80
Other Salaries				220,142.24		220,142.24	220,142.24		220,142.24	220,142.24		220,142.24
Unused Vacation Payment to Terminated/Retired Staff	32,055.00		32,055.00	(32,055.00)		(32,055.00)						
Purchased Professional and Technical Services	10,820.00		10,820.00	44,304.33		44,304.33	55,124.33		55,124.33	55,114.33		55,114.33
Cleaning, Repair, and Maintenance Service	145,449.00		145,449.00	(35,932.70)		(35,932.70)	109,516.30		109,516.30	109,516.00		109,516.00
Miscellaneous Purchased Services				250.00		250.00	250.00		250.00			
General Supplies	31,100.00		31,100.00	(3,500.00)		(3,500.00)	27,600.00		27,600.00	27,413.00		27,413.00
Other Objects												
Total Undistributed Expenditures - Security	860,523.00	2,078,384.00	2,938,907.00	604,740.71	274,440.78	879,181.49	1,465,263.71	2,352,824.78	3,818,088.49	1,441,124.59	2,352,824.78	3,793,949.37

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, 2017

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
General Current Expense (Cont'd):												
Undistributed Expenditures - Student Transportation:												
Salaries for Non-Instructional Aides				\$ 75,840.00		\$ 75,840.00	\$ 75,840.00		\$ 75,840.00	\$ 17,985.35		\$ 17,985.35
Salaries for Pupil Transportation (Between Home & School) - Regular												
Salaries for Pupil Transportation (Between Home & School) - Special Education												
Salaries for Pupil Transportation (Other than Between Home & School) - Regular												
Management Fee - ESC&CTSA Transportation Program	\$ 428,000.00		\$ 428,000.00	87,778.63		87,778.63	515,778.63		515,778.63	509,072.79		509,072.79
Purchased Professional and Technical Services												
Cleaning, Repair, and Maintenance Service	4,900.00		4,900.00	(4,900.00)		(4,900.00)						
Lease Purchase Payments - School Buses												
Contracted Services (Between Home & School) - Vendors	161,388.00		161,388.00	93,999.50		93,999.50	255,387.50		255,387.50	255,000.00		255,000.00
Contracted Services - (Other than Between Home & School) - Vendors	413,220.00		413,220.00	139,493.37	\$ 677,056.53	816,549.90	552,713.37	\$ 677,056.53	1,229,769.90	545,262.25	\$ 504,891.84	1,050,154.09
Contracted Services (Sp. Ed. Stds.) - Vendors												
Contract. Serv.(Reg. Students)-ESCs & CTSAs	3,345,903.00		3,345,903.00	1,061,548.35		1,061,548.35	4,407,451.35		4,407,451.35	4,407,451.35		4,407,451.35
Contract. Serv.(Spl. Ed. Students)-ESCs & CTSAs	6,214,012.00		6,214,012.00	1,605,714.20		1,605,714.20	7,819,726.20		7,819,726.20	7,813,050.42		7,813,050.42
Contracted Services - Aid in Lieu of - Nonpublic Sch.	711,541.00		711,541.00	(393,975.41)		(393,975.41)	317,565.59		317,565.59	269,620.00		269,620.00
Contracted Services - Aid in Lieu of - Charter Sch.												
Miscellaneous Purchased Services												
Supplies and Materials												
Other Objects												
Total Undistributed Expenditures - Student Transportation	11,278,964.00	-	11,278,964.00	2,665,498.64	677,056.53	3,342,555.17	13,944,462.64	677,056.53	14,621,519.17	13,817,442.16	504,891.84	14,322,334.00
Undistributed Expenditures - Unallocated Employee Benefits:												
Social Security	534,079.00	\$ 6,891,932.00	7,426,011.00	1,602,269.12	(5,791,351.00)	(4,189,081.88)	2,136,348.12	1,100,581.00	3,236,929.12	2,066,776.82	1,100,581.00	3,167,357.82
Other Retirement Contributions - PERS	2,776,197.00	960,051.00	3,736,248.00	(473,050.23)	956,869.53	483,819.30	2,303,146.77	1,916,920.53	4,220,067.30	2,156,315.75	1,916,920.53	4,073,236.28
Unemployment Compensation	1,464,210.00		1,464,210.00				1,464,210.00		1,464,210.00	1,823,981.03		1,823,981.03
Workmen's Compensation	3,000,000.00		3,000,000.00	(1,474,443.56)		(1,474,443.56)	1,525,556.44		1,525,556.44	1,525,556.44		1,525,556.44
Health Benefits	25,883,190.00		25,883,190.00	(1,477,798.63)		(1,477,798.63)	24,405,391.37		24,405,391.37	24,267,620.52		24,267,620.52
Tuition Reimbursement	100,000.00		100,000.00	104,492.28		104,492.28	204,492.28		204,492.28	162,051.32		162,051.32
Other Employee Benefits	640,000.00		640,000.00	526,866.33		526,866.33	1,166,866.33		1,166,866.33	1,054,955.94		1,054,955.94
Total Undistributed Expenditures - Unallocated Employee Benefits	34,397,676.00	7,851,983.00	42,249,659.00	(1,191,664.69)	(4,834,481.47)	(6,026,146.16)	33,206,011.31	3,017,501.53	36,223,512.84	33,057,257.82	3,017,501.53	36,074,759.35
On-behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	-	-	-	-	-	-	17,447,649.00	-	17,447,649.00
Reimbursed T.P.A.F. Social Security Contributions - (Non-Budgeted)	-	-	-	-	-	-	-	-	-	5,561,089.47	-	5,561,089.47
Total Undistributed Expenditures	109,010,160.05	22,550,483.00	131,560,643.05	8,526,422.83	(4,292,097.64)	4,234,325.19	117,536,582.88	18,258,385.36	135,794,968.24	134,477,431.66	18,079,919.67	152,557,351.33
Total General Current Expense	119,269,852.05	91,922,841.00	211,192,693.05	6,219,184.71	(11,956,881.43)	(5,737,696.72)	125,489,036.76	79,965,959.57	205,454,996.33	142,309,698.42	77,540,163.44	219,849,861.86
Capital Outlay:												
Equipment:												
Regular Programs - Instruction:												
Kindergarten												
Grades 1-5												
Grades 6-8												
Grades 9-12												
Special Education - Instruction:												
Preschool Disabilities - Full-Time												
Cognitive - Mild												
Cognitive - Moderate												
Learning and/or Language Disabilities												
Behavioral Disabilities												
Multiple Disabilities												
Resource Room - Resource Center												
School Sponsored Athletics - Instruction												
Bilingual Education - Instruction												
Vocational Programs Local - Instruction												
Other Instructional Programs - Instruction												

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
EXPENDITURES:												
Capital Outlay (Cont'd):												
Undistributed Expenditures:												
Instruction				\$ 103,147.25		\$ 103,147.25	\$ 103,147.25		\$ 103,147.25	\$ 103,147.25		\$ 103,147.25
Support Services - Students - Regular				33,486.30		33,486.30	33,486.30		33,486.30	33,486.30		32,440.10
Support Services - Instructional Staff												32,440.10
Support Services - Educational Media/Library												
Support Services - Guidance												
General Administration												
School Administration				7,640.00		7,640.00	7,640.00		7,640.00	7,640.00		7,640.00
Central Services												
Admin. Info. Tech	\$ 284,000.00		\$ 284,000.00									188,803.68
Business/Other Support Services												188,803.68
Operations of Non-Instructional Services												
Custodial Services	172,726.00		172,726.00	(24,999.59)		(24,999.59)	147,726.41		147,726.41	147,726.41		39,920.08
Security					39,920.08	39,920.08		39,920.08		39,920.08		39,920.08
School Buses - Regular												
Total Equipment	456,726.00	-	456,726.00	(24,999.59)	184,193.63	159,194.04	431,726.41	184,193.63	615,920.04	188,803.68	183,147.43	371,951.11
Facilities Acquisition and Construction Services:												
Architectural/Engineering Services												
Construction Services	1,000,000.00		1,000,000.00	486,822.87		486,822.87	1,486,822.87		1,486,822.87	643,999.20		643,999.20
Lease Purchase Agreements - Principal	580,960.00		580,960.00	0.05		0.05	580,960.05		580,960.05	579,618.41		579,618.41
Other Objects												
Total Facilities Acquisition and Construction Services	1,580,960.00	-	1,580,960.00	486,822.92	-	486,822.92	2,067,782.92	-	2,067,782.92	1,223,617.61	-	1,223,617.61
Assets Acquired Under Capital Leases (Non-Budgeted)												
	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Outlay	2,037,686.00	-	2,037,686.00	461,823.33	184,193.63	646,016.96	2,499,509.33	184,193.63	2,683,702.96	1,412,421.29	183,147.43	1,595,568.72
Special Schools:												
Adult Education - Local - Instruction:												
Salaries												
General Supplies												
Textbooks												
Total Adult Education - Local - Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Adult Education - Local - Support Services:												
Salaries				59,142.00		59,142.00	59,142.00		59,142.00	50,125.43		50,125.43
Personal Services - Employee Benefits												
Total Adult Education - Local - Support Services:	-	-	-	59,142.00	-	59,142.00	59,142.00	-	59,142.00	50,125.43	-	50,125.43
Total Adult Education - Local - Instruction	-	-	-	59,142.00	-	59,142.00	59,142.00	-	59,142.00	50,125.43	-	50,125.43
Vocational Evening - Local - Instruction:												
Salaries of Teachers												
General Supplies												
Total Vocational Evening - Local - Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Total Special Schools	-	-	-	59,142.00	-	59,142.00	59,142.00	-	59,142.00	50,125.43	-	50,125.43
Transfer of Funds to Charter Schools	60,951,043.00		60,951,043.00	3,791,182.00		3,791,182.00	64,742,225.00		64,742,225.00	63,211,804.00		63,211,804.00
Transfer of Funds to Resident Renaissance Schools	50,120,318.00		50,120,318.00	2,072,300.00		2,072,300.00	52,192,618.00		52,192,618.00	52,061,402.64		52,061,402.64
Total Expenditures	232,378,899.05	\$ 91,922,841.00	324,301,740.05	12,603,632.04	(11,772,687.80)	830,944.24	244,982,531.09	80,150,153.20	325,132,684.29	259,045,451.78	77,723,310.87	336,768,762.65
Excess (Deficiency) of Revenues												
Over (Under) Expenditures	68,588,323.95	(91,922,841.00)	(23,334,517.05)	(12,603,632.04)	11,772,687.80	(830,944.24)	55,984,691.91	(80,150,153.20)	(24,165,461.29)	67,520,527.27	(77,723,310.87)	(10,202,783.60)

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, 2017

	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	\$ (2,064,912.00)		\$ (2,064,912.00)				\$ (2,064,912.00)		\$ (2,064,912.00)	\$ (2,064,912.00)		\$ (2,064,912.00)
Contribution to School-Based Budgets	(86,635,652.00)		(86,635,652.00)	10,218,668.80		10,218,668.80	(76,416,983.20)		(76,416,983.20)	(74,103,725.17)		(74,103,725.17)
Operating Transfers In:												
Contribution from School-Based Budgets - General		\$ 86,635,652.00	86,635,652.00		\$ (10,218,668.80)	(10,218,668.80)		\$ 76,416,983.20	76,416,983.20		\$ 74,103,725.17	74,103,725.17
Contribution from School-Based Budgets - Special Revenue		5,287,189.00	5,287,189.00		(1,554,019.00)	(1,554,019.00)		3,733,170.00	3,733,170.00		3,619,585.70	3,619,585.70
Total Other Financing Sources (Uses)	(88,700,564.00)	91,922,841.00	3,222,277.00	10,218,668.80	(11,772,687.80)	(1,554,019.00)	(78,481,895.20)	80,150,153.20	1,668,258.00	(76,168,637.17)	77,723,310.87	1,554,673.70
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(20,112,240.05)	-	(20,112,240.05)	(2,384,963.24)	-	(2,384,963.24)	(22,497,203.29)	-	(22,497,203.29)	(8,648,109.90)	-	(8,648,109.90)
Fund Balances - July 1	26,772,755.75		26,772,755.75	-	-	-	26,772,755.75	-	26,772,755.75	26,772,755.75	-	26,772,755.75
Fund Balances - June 30	\$ 6,660,515.70	\$ -	\$ 6,660,515.70	\$ (2,384,963.24)	\$ -	\$ (2,384,963.24)	\$ 4,275,552.46	\$ -	\$ 4,275,552.46	\$ 18,124,645.85	\$ -	\$ 18,124,645.85
Recapitulation:												
Restricted:												
Capital Reserve										\$ 1.00		\$ 1.00
Emergency Reserve										1,000,000.00		1,000,000.00
Excess Surplus--Current Year										9,530,644.66		9,530,644.66
Assigned:												
Year-End Encumbrances										1,236,381.00		1,236,381.00
Designated for Subsequent Year's Expenditures:												
2017-2018 Budget										4,071.00		4,071.00
Unassigned										6,353,548.19		6,353,548.19
										18,124,645.85	-	18,124,645.85
Reconciliation to Governmental Funds Statements (GAAP):												
Last State Aid Payment Not Recognized on GAAP Basis										(27,456,227.00)	-	(27,456,227.00)
Fund Balance (Deficit) per Governmental Funds (GAAP)										\$ (9,331,581.15)	\$ -	\$ (9,331,581.15)

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 Budgetary Comparison Schedule
 Special Revenue Fund
 For the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Amendments/ Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative) Final to Actual</u>
REVENUES:					
Local Sources:					
Revenue from Local Sources	\$ 500,000.00	\$ (316,663.31)	\$ 183,336.69	\$ 92,266.54	\$ (91,070.15)
State Sources:					
Preschool Education Aid	34,479,158.67	0.33	34,479,159.00	29,085,382.76	(5,393,776.24)
Nonpublic Aid	1,397,695.33	592,297.67	1,989,993.00	1,637,063.14	(352,929.86)
Jobs for America's Graduates		11,250.00	11,250.00	11,250.00	
Adult Basic Education	53,000.00	10,000.00	63,000.00	51,926.59	(11,073.41)
Total - State Sources	35,929,854.00	613,548.00	36,543,402.00	30,785,622.49	(5,757,779.51)
Federal Sources:					
No Child Left Behind					
Title I	5,613,517.61	3,499,644.39	9,113,162.00	8,778,131.76	(335,030.24)
Title I - Family Community Engagement Program		332,659.77	332,659.77	307,594.23	(25,065.54)
Title I -- SIA	770,000.00	2,292,373.00	3,062,373.00	2,293,711.31	(768,661.69)
Title IIA	1,856,205.97	222,589.03	2,078,795.00	1,614,257.34	(464,537.66)
Title III	330,505.58	80,380.42	410,886.00	327,517.18	(83,368.82)
Title III - Immigrant		35,705.00	35,705.00	34,880.70	(824.30)
I.D.E.A., Part B, Basic	3,339,086.35	565,317.65	3,904,404.00	3,707,784.97	(196,619.03)
I.D.E.A., Part B, Preschool Incentive	27,692.15	129,544.85	157,237.00	131,989.00	(25,248.00)
School Based Youth Services Program-Helping Everyone Achieve Through Reading Grant (HEAR)		918,445.56	918,445.56	341,194.44	(577,251.12)
School Climate Transformation Grant		136,112.00	136,112.00	24,305.29	(111,806.71)
School Based Youth Services Programs	2,181,253.88	(232,310.73)	1,948,943.15	1,937,255.96	(11,687.19)
Carl D. Perkins Vocational Education	115,220.50	38,479.50	153,700.00	129,785.04	(23,914.96)
Instruction Improvement System Program		213,889.00	213,889.00	174,795.11	(39,093.89)
Total - Federal Sources	14,233,482.04	8,232,829.44	22,466,311.48	19,803,202.33	(2,663,109.15)
Total Revenues	50,663,336.04	8,529,714.13	59,193,050.17	50,681,091.36	(8,511,958.81)

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 Budgetary Comparison Schedule
 Special Revenue Fund
 For the Fiscal Year Ended June 30, 2017

EXPENDITURES:	<u>Original Budget</u>	<u>Budget Amendments/ Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative) Final to Actual</u>
Instruction:					
Salaries of Teachers	\$ 5,250,569.71	\$ 3,625,638.77	\$ 8,876,208.48	\$ 8,234,133.80	\$ 642,074.68
Other Salaries for Instruction	2,200,968.88	0.12	2,200,969.00	1,957,584.13	243,384.87
Purchased Professional and Education Services	876,059.00	(5,000.00)	871,059.00		871,059.00
Purchased Professional and Technical Services	1,566,256.70	(212,754.93)	1,353,501.77	967,970.06	385,531.71
Other Purchased Services (400-500 series)	3,195,870.15	(181,191.00)	3,014,679.15	2,584,432.36	430,246.79
General Supplies	1,526,276.89	478,502.48	2,004,779.37	1,514,054.55	490,724.82
Textbooks	40,894.33	17,206.67	58,101.00	53,902.00	4,199.00
Other Objects	8,925.00	(1,285.20)	7,639.80	7,639.80	
Total Instruction	<u>14,665,820.66</u>	<u>3,721,116.91</u>	<u>18,386,937.57</u>	<u>15,319,716.70</u>	<u>3,067,220.87</u>
Support Services:					
Salaries - Teachers	618,017.33	3,246,543.84	3,864,561.17	3,300,707.38	563,853.79
Salaries - Supervisors of Instruction	304,730.57	0.43	304,731.00	302,374.89	2,356.11
Salaries of Program Directors	486,169.44	(0.44)	486,169.00	373,956.33	112,212.67
Salaries of Other Professional Staff	1,954,437.70	0.30	1,954,438.00	1,770,301.76	184,136.24
Salaries of Secretarial and Clerical Assistants	356,734.18	37,516.36	394,250.54	375,492.27	18,758.27
Other Salaries	961,685.00	(770,000.00)	191,685.00	189,646.70	2,038.30
Community Parent Involvement Coordinator Salary	59,740.00	470.01	60,210.01	60,210.01	
Salaries - Faciliator	1,031,499.00	3,296.15	1,034,795.15	1,034,794.15	1.00
Personal Services - Employee Benefits	4,746,028.80	1,475,409.01	6,221,437.81	5,724,176.80	497,261.01
Purchased Professional - Contracted Pre K Services	11,551,789.89	(3,754.85)	11,548,035.04	11,140,829.63	407,205.41
Purchased Professional - Educational Services	5,850,799.00	680,710.81	6,531,509.81	5,488,894.35	1,042,615.46
Purchased Professional and Technical Services	1,440,447.22	2,138,968.87	3,579,416.09	3,205,270.47	374,145.62
Purchased Property Services	130,500.00	7,160.00	137,660.00		137,660.00
Other Purchased Services (400-500 series)	140,454.29	416,963.75	557,418.04	392,612.85	164,805.19
Cleaning, Repair and Maintenance	320,000.00		320,000.00		320,000.00
Rentals	487,122.00		487,122.00		487,122.00
Contracted Services - Transportation (Other than Between Home and School)	67,500.00		67,500.00	26,458.06	41,041.94
Travel	158,748.40	(33,931.53)	124,816.87	38,758.27	86,058.60
Supplies and Materials	1,956,449.43	(877,884.35)	1,078,565.08	251,784.32	826,780.76
Other Objects	143,885.93	31,818.06	175,703.99	112,642.35	63,061.64
Total Support Services	<u>32,766,738.18</u>	<u>6,353,286.42</u>	<u>39,120,024.60</u>	<u>33,788,910.59</u>	<u>5,331,114.01</u>
Facilities Acquisition and Construction Services:					
Instructional Equipment	8,500.00	9,330.00	17,830.00	17,790.37	39.63
Total Expenditures	<u>47,441,058.84</u>	<u>10,083,733.33</u>	<u>57,524,792.17</u>	<u>49,126,417.66</u>	<u>8,398,374.51</u>
Other Financing Sources (Uses):					
Transfer from General Fund--Preschool Programs	2,064,912.00		2,064,912.00	2,064,912.00	
Contribution to School-Based Budgets	(5,287,189.20)	1,554,019.20	(3,733,170.00)	(3,619,585.70)	(113,584.30)
Total Other Financing Sources (Uses)	<u>(3,222,277.20)</u>	<u>1,554,019.20</u>	<u>(1,668,258.00)</u>	<u>(1,554,673.70)</u>	<u>(113,584.30)</u>
Total Outflows	<u>50,663,336.04</u>	<u>8,529,714.13</u>	<u>59,193,050.17</u>	<u>50,681,091.36</u>	<u>8,511,958.81</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2017

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)	\$326,565,979.05	\$ 50,681,091.36
Differences - Budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		(166,604.79)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	27,487,561.00	2,985,293.00
State aid payment recognized as revenue for budgetary purposes, not recognized for GAAP statements until the subsequent year.	<u>(27,456,227.00)</u>	<u>(2,966,603.00)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds. (B-2)	<u>\$ 326,597,313.05</u>	<u>\$ 50,533,176.57</u>
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	\$ 336,768,762.65	\$ 50,681,091.36
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.		(166,604.79)
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		<u>(1,554,673.70)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$ 336,768,762.65</u>	<u>\$ 48,959,812.87</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 Four Plan Years

	<u>Measurement Date Ending June 30,</u>			
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
School District's Proportion of the Net Pension Liability	0.4234723643%	0.4524010839%	0.4887307726%	0.5087033713%
School District's Proportionate Share of the Net Pension Liability	\$ 125,420,368.00	\$ 101,554,978.00	\$ 91,503,767.00	\$ 97,223,322.00
School District's Covered Payroll (Plan Measurement Period)	\$ 31,676,696.00	\$ 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 its Covered Payroll	395.94%	301.84%	254.49%	257.42%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	40.14%	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 Four Fiscal Years

	Fiscal Year Ended June 30,			
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 3,772,096.00	\$ 3,762,068.00	\$ 3,889,436.00	\$ 4,029,026.00
Contributions in Relation to the Contractually Required Contribution	<u>(3,772,096.00)</u>	<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>	<u>\$ -</u>
School District's Covered Payroll (Fiscal Year)	\$ 27,056,381.00	\$ 28,107,020.00	\$ 29,234,661.00	\$ 30,864,742.00
Contributions as a Percentage of School District's Covered Payroll	13.94%	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 Four Plan Years

	Measurement Date Ending June 30,			
	<u>2016</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%	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>	<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>807,132,034.00</u>	<u>717,979,374.00</u>	<u>621,033,791.00</u>	<u>562,473,770.00</u>
	<u>\$ 807,132,034.00</u>	<u>\$ 717,979,374.00</u>	<u>\$ 621,033,791.00</u>	<u>\$ 562,473,770.00</u>
School District's Covered Payroll (Measurement Period)	\$ 101,807,612.00	\$ 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 its Covered Payroll	0.00%	0.00%	0.00%	0.00%
State's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	792.80%	583.28%	466.63%	423.55%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	22.33%	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 Four 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, 2017

Public Employees' Retirement System (PERS)

Changes in Benefit Terms - None

Changes in Assumptions - For 2016, the discount rate changed to 3.98%, the long-term expected rate of return changed to 7.65%, demographic assumptions were revised in accordance with the results of the July 1, 2011 - June 30, 2014 experience study and the mortality improvement scale incorporated the plan actuary's modified MP-2014 projection scale. Further, salary increases were assumed to increase between 1.65% and 4.15% (based on age) through fiscal year 2026 and 2.65% and 5.15% (based on age) for each fiscal year thereafter. For 2015, the discount rate changed to 4.90%. In addition, the social security wage base was set at \$118,500 for 2015, increasing 4.00% per annum, compounded annually and the 401(a)(17) pay limit was set at \$265,000 for 2015, increasing 3.00% per annum, compounded annually. For 2014, the discount rate was 5.39%.

Teachers' Pension and Annuity Fund (TPAF)

Changes in Benefit Terms - None

Changes in Assumptions - For 2016, the discount rate changed to 3.22% and the long-term expected rate of return changed to 7.65%. Further, the demographic assumptions were revised to reflect those recommended on the basis of the July 1, 2012 - June 30, 2015 experience study. For 2015, the discount rate changed to 4.13%. For 2014, the discount rate was at 4.68%.

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Balance Sheet
 As of June 30, 2017

	Operating Fund <u>Fund 11-13</u>	Blended Resource Fund 15	Total General Fund
ASSETS:			
Cash and Cash Equivalents		\$ 1,972,514.00	\$ 1,972,514.00
Intergovernmental Accounts Receivable:			
State	\$ 11,298,331.26		11,298,331.26
Federal	58,783.79		58,783.79
Other	259,215.00		259,215.00
Other Accounts Receivable	3,856,031.88		3,856,031.88
Interfund Accounts Receivable:			
Food Service Fund	108,074.36		108,074.36
Unemployment Compensation Trust Fund	162,674.20		162,674.20
Payroll Agency Fund	2,855,252.22		2,855,252.22
Restricted Cash and Cash Equivalents	1.00		1.00
Total Assets	<u>\$ 18,598,363.71</u>	<u>\$ 1,972,514.00</u>	<u>\$ 20,570,877.71</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Cash Overdraft	\$ 629,775.33		\$ 629,775.33
Accounts Payable	9,302,421.89	\$ 1,972,514.00	11,274,935.89
Judgments Payable	2,200,000.00		2,200,000.00
Loans Payable	13,129,921.00		13,129,921.00
Interfund Accounts Payable:			
Special Revenue Fund	1,557,012.96		1,557,012.96
Capital Projects Fund	160,579.18		160,579.18
Student Activities Agency Fund	176.50		176.50
Intergovernmental Accounts Payable:			
Other	950,058.00		950,058.00
	<u>27,929,944.86</u>	<u>1,972,514.00</u>	<u>29,902,458.86</u>
Fund Balances:			
Restricted:			
Capital Reserve	1.00		1.00
Emergency Reserve	1,000,000.00		1,000,000.00
Assigned:			
Other Purposes	1,236,381.00		1,236,381.00
Designated for Subsequent Year's Expenditures	4,071.00		4,071.00
Unassigned:			
General Fund (Deficit)	(11,572,034.15)		(11,572,034.15)
Total Fund Balances (Deficit)	<u>(9,331,581.15)</u>	<u>-</u>	<u>(9,331,581.15)</u>
Total Liabilities and Fund Balances	<u>\$ 18,598,363.71</u>	<u>\$ 1,972,514.00</u>	<u>\$ 20,570,877.71</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2017

Districtwide

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 76,416,983.20		\$ 74,103,725.17	\$ 2,313,258.03
General Fund Encumbrances at June 30, 2016	<u>76,416,983.20</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>76,416,983.20</u>	<u>95.3423%</u>	<u>74,103,725.17</u>	<u>2,313,258.03</u>
Restricted Federal Resources				
Title I, Part A of NCLB	3,381,450.00		3,278,498.90	102,951.10
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue	<u>3,381,450.00</u>	<u>4.2189%</u>	<u>3,278,498.90</u>	<u>102,951.10</u>
Title II, Part A of NCLB	351,720.00		341,086.80	10,633.20
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue	<u>351,720.00</u>	<u>0.4388%</u>	<u>341,086.80</u>	<u>10,633.20</u>
Total Restricted Federal Resources	<u>3,733,170.00</u>	<u>4.6577%</u>	<u>3,619,585.70</u>	<u>113,584.30</u>
Totals	<u>\$ 80,150,153.20</u>	<u>100.0000%</u>	<u>\$ 77,723,310.87</u>	<u>\$ 2,426,842.33</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, 2017

School: Bonsall

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 859,444.05		\$ 808,731.47	\$ 50,712.58
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>859,444.05</u>	<u>83.4936%</u>	<u>808,731.47</u>	<u>50,712.58</u>
Restricted Federal Resources				
Title I, Part A of NCLB	165,392.00		155,632.84	9,759.16
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>165,392.00</u>	<u>16.0676%</u>	<u>155,632.84</u>	<u>9,759.16</u>
Title II, Part A of NCLB	4,517.43		4,250.87	266.56
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>4,517.43</u>	<u>0.4389%</u>	<u>4,250.87</u>	<u>266.56</u>
Total Restricted Federal Resources	<u>169,909.43</u>	<u>16.5064%</u>	<u>159,883.71</u>	<u>10,025.72</u>
Totals	<u>\$ 1,029,353.48</u>	<u>100.0000%</u>	<u>\$ 968,615.18</u>	<u>\$ 60,738.30</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, 2017

School: Brimm Medical Arts High School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 2,313,507.24		\$ 2,252,030.46	\$ 61,476.78
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>2,313,507.24</u>	<u>97.1100%</u>	<u>2,252,030.46</u>	<u>61,476.78</u>
Restricted Federal Resources				
Title I, Part A of NCLB	58,394.00		56,842.30	1,551.70
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>58,394.00</u>	<u>2.4511%</u>	<u>56,842.30</u>	<u>1,551.70</u>
Title II, Part A of NCLB	10,455.20		10,177.37	277.83
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>10,455.20</u>	<u>0.4389%</u>	<u>10,177.37</u>	<u>277.83</u>
Total Restricted Federal Resources	<u>68,849.20</u>	<u>2.8900%</u>	<u>67,019.67</u>	<u>1,829.53</u>
Totals	<u>\$ 2,382,356.44</u>	<u>100.0000%</u>	<u>\$ 2,319,050.13</u>	<u>\$ 63,306.31</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, 2017

School: Camden High

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 8,991,238.77		\$ 8,866,724.15	\$ 124,514.62
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>8,991,238.77</u>	<u>96.8450%</u>	<u>8,866,724.15</u>	<u>124,514.62</u>
Restricted Federal Resources				
Title I, Part A of NCLB	252,171.00		248,678.83	3,492.17
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>252,171.00</u>	<u>2.7161%</u>	<u>248,678.83</u>	<u>3,492.17</u>
Title II, Part A of NCLB	40,744.51		40,180.26	564.25
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>40,744.51</u>	<u>0.4389%</u>	<u>40,180.26</u>	<u>564.25</u>
Total Restricted Federal Resources	<u>292,915.51</u>	<u>3.1550%</u>	<u>288,859.09</u>	<u>4,056.42</u>
Totals	<u>\$ 9,284,154.28</u>	<u>100.0000%</u>	<u>\$ 9,155,583.24</u>	<u>\$ 128,571.04</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2017

School: Catto Elementary School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,514,831.58		\$ 4,392,600.30	\$ 122,231.28
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>4,514,831.58</u>	<u>95.5168%</u>	<u>4,392,600.30</u>	<u>122,231.28</u>
Restricted Federal Resources				
Title I, Part A of NCLB	191,163.00		185,987.59	5,175.41
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>191,163.00</u>	<u>4.0443%</u>	<u>185,987.59</u>	<u>5,175.41</u>
Title II, Part A of NCLB	20,743.80		20,182.20	561.60
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>20,743.80</u>	<u>0.4389%</u>	<u>20,182.20</u>	<u>561.60</u>
Total Restricted Federal Resources	<u>211,906.80</u>	<u>4.4832%</u>	<u>206,169.79</u>	<u>5,737.01</u>
Totals	<u>\$ 4,726,738.38</u>	<u>100.0000%</u>	<u>\$ 4,598,770.09</u>	<u>\$ 127,968.29</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, 2017

School: Met East High School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets				
General Fund Encumbrances at June 30, 2016	-			
Combined General Fund Contribution & State Resources	-	-	-	-
Restricted Federal Resources				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue	-	-	-	-
Title II, Part A of NCLB				
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue	-	-	-	-
Total Restricted Federal Resources	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<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, 2017

School: Coopers Poynt

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,188,906.83		\$ 4,074,863.39	\$ 114,043.44
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>4,188,906.83</u>	<u>95.6719%</u>	<u>4,074,863.39</u>	<u>114,043.44</u>
Restricted Federal Resources				
Title I, Part A of NCLB	170,286.00		165,649.95	4,636.05
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>170,286.00</u>	<u>3.8892%</u>	<u>165,649.95</u>	<u>4,636.05</u>
Title II, Part A of NCLB	19,215.11		18,691.98	523.13
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>19,215.11</u>	<u>0.4389%</u>	<u>18,691.98</u>	<u>523.13</u>
Total Restricted Federal Resources	<u>189,501.11</u>	<u>4.3281%</u>	<u>184,341.93</u>	<u>5,159.18</u>
Totals	<u>\$ 4,378,407.94</u>	<u>100.0000%</u>	<u>\$ 4,259,205.32</u>	<u>\$ 119,202.62</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, 2017

School: Cramer

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 3,590,325.92		\$ 3,466,485.52	\$ 123,840.40
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>3,590,325.92</u>	<u>95.0199%</u>	<u>3,466,485.52</u>	<u>123,840.40</u>
Restricted Federal Resources				
Title I, Part A of NCLB	171,590.00		165,671.38	5,918.62
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>171,590.00</u>	<u>4.5412%</u>	<u>165,671.38</u>	<u>5,918.62</u>
Title II, Part A of NCLB	16,582.34		16,010.37	571.97
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>16,582.34</u>	<u>0.4389%</u>	<u>16,010.37</u>	<u>571.97</u>
Total Restricted Federal Resources	<u>188,172.34</u>	<u>4.9801%</u>	<u>181,681.75</u>	<u>6,490.59</u>
Totals	<u>\$ 3,778,498.26</u>	<u>100.0000%</u>	<u>\$ 3,648,167.27</u>	<u>\$ 130,330.99</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, 2017

School: Davis Elementary

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 3,804,062.49		\$ 3,678,393.33	\$ 125,669.16
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>3,804,062.49</u>	<u>94.9991%</u>	<u>3,678,393.33</u>	<u>125,669.16</u>
Restricted Federal Resources				
Title I, Part A of NCLB	182,678.00		176,643.14	6,034.86
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>182,678.00</u>	<u>4.5620%</u>	<u>176,643.14</u>	<u>6,034.86</u>
Title II, Part A of NCLB	17,573.37		16,992.82	580.55
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>17,573.37</u>	<u>0.4389%</u>	<u>16,992.82</u>	<u>580.55</u>
Total Restricted Federal Resources	<u>200,251.37</u>	<u>5.0009%</u>	<u>193,635.96</u>	<u>6,615.41</u>
Totals	<u>\$ 4,004,313.86</u>	<u>100.0000%</u>	<u>\$ 3,872,029.29</u>	<u>\$ 132,284.57</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, 2017

School: Woodrow Wilson High

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 8,080,881.09		\$ 7,777,715.29	\$ 303,165.80
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>8,080,881.09</u>	<u>96.0033%</u>	<u>7,777,715.29</u>	<u>303,165.80</u>
Restricted Federal Resources				
Title I, Part A of NCLB	299,474.00		288,238.80	11,235.20
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>299,474.00</u>	<u>3.5578%</u>	<u>288,238.80</u>	<u>11,235.20</u>
Title II, Part A of NCLB	36,940.20		35,554.34	1,385.86
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>36,940.20</u>	<u>0.4389%</u>	<u>35,554.34</u>	<u>1,385.86</u>
Total Restricted Federal Resources	<u>336,414.20</u>	<u>3.9967%</u>	<u>323,793.14</u>	<u>12,621.06</u>
Totals	<u>\$ 8,417,295.29</u>	<u>100.0000%</u>	<u>\$ 8,101,508.43</u>	<u>\$ 315,786.86</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, 2017

School: Dudley

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,046,622.60		\$ 3,991,805.39	\$ 54,817.21
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>4,046,622.60</u>	<u>94.2717%</u>	<u>3,991,805.39</u>	<u>54,817.21</u>
Restricted Federal Resources				
Title I, Part A of NCLB	227,048.00		223,972.31	3,075.69
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>227,048.00</u>	<u>5.2894%</u>	<u>223,972.31</u>	<u>3,075.69</u>
Title II, Part A of NCLB	18,838.14		18,582.95	255.19
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>18,838.14</u>	<u>0.4389%</u>	<u>18,582.95</u>	<u>255.19</u>
Total Restricted Federal Resources	<u>245,886.14</u>	<u>5.7283%</u>	<u>242,555.26</u>	<u>3,330.88</u>
Totals	<u>\$ 4,292,508.74</u>	<u>100.0000%</u>	<u>\$ 4,234,360.65</u>	<u>\$ 58,148.09</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, 2017

School: Early Childhood Development Center

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 2,542,133.85		\$ 2,309,318.33	\$ 232,815.52
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>2,542,133.85</u>	<u>99.5611%</u>	<u>2,309,318.33</u>	<u>232,815.52</u>
Restricted Federal Resources				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Title II, Part A of NCLB	11,205.60		10,179.36	1,026.24
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>11,205.60</u>	<u>0.4389%</u>	<u>10,179.36</u>	<u>1,026.24</u>
Total Restricted Federal Resources	<u>11,205.60</u>	<u>0.4389%</u>	<u>10,179.36</u>	<u>1,026.24</u>
Totals	<u>\$ 2,553,339.45</u>	<u>100.0000%</u>	<u>\$ 2,319,497.69</u>	<u>\$ 233,841.76</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, 2017

School: Whittier

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets				
General Fund Encumbrances at June 30, 2016	_____			_____
Combined General Fund Contribution & State Resources	-	-	-	-
Restricted Federal Resources				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue	_____			_____
	-	-	-	-
Title II, Part A of NCLB				
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue	_____			_____
	-	-	-	-
Total Restricted Federal Resources	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<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, 2017

School: Forest Hill

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 2,687,484.99		\$ 2,551,417.41	\$ 136,067.58
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>2,687,484.99</u>	<u>95.0169%</u>	<u>2,551,417.41</u>	<u>136,067.58</u>
Restricted Federal Resources				
Title I, Part A of NCLB	128,532.00		122,024.41	6,507.59
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>128,532.00</u>	<u>4.5443%</u>	<u>122,024.41</u>	<u>6,507.59</u>
Title II, Part A of NCLB	12,412.87		11,784.41	628.46
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>12,412.87</u>	<u>0.4389%</u>	<u>11,784.41</u>	<u>628.46</u>
Total Restricted Federal Resources	<u>140,944.87</u>	<u>4.9831%</u>	<u>133,808.82</u>	<u>7,136.05</u>
Totals	<u>\$ 2,828,429.86</u>	<u>100.0000%</u>	<u>\$ 2,685,226.23</u>	<u>\$ 143,203.63</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, 2017

School: Big Picture Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 3,283,332.50		\$ 3,158,392.14	\$ 124,940.36
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>3,283,332.50</u>	<u>98.2338%</u>	<u>3,158,392.14</u>	<u>124,940.36</u>
Restricted Federal Resources				
Title I, Part A of NCLB	44,366.00		42,677.74	1,688.26
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>44,366.00</u>	<u>1.3274%</u>	<u>42,677.74</u>	<u>1,688.26</u>
Title II, Part A of NCLB	14,668.34		14,110.17	558.17
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>14,668.34</u>	<u>0.4389%</u>	<u>14,110.17</u>	<u>558.17</u>
Total Restricted Federal Resources	<u>59,034.34</u>	<u>1.7662%</u>	<u>56,787.91</u>	<u>2,246.43</u>
Totals	<u>\$ 3,342,366.84</u>	<u>100.0000%</u>	<u>\$ 3,215,180.05</u>	<u>\$ 127,186.79</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, 2017

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>
General Fund Contribution to School-Based Budgets	\$ 3,877,998.31		\$ 3,763,759.03	\$ 114,239.28
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>3,877,998.31</u>	<u>93.7343%</u>	<u>3,763,759.03</u>	<u>114,239.28</u>
Restricted Federal Resources				
Title I, Part A of NCLB	241,070.00		233,968.48	7,101.52
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>241,070.00</u>	<u>5.8269%</u>	<u>233,968.48</u>	<u>7,101.52</u>
Title II, Part A of NCLB	18,156.66		17,621.80	534.86
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>18,156.66</u>	<u>0.4389%</u>	<u>17,621.80</u>	<u>534.86</u>
Total Restricted Federal Resources	<u>259,226.66</u>	<u>6.2657%</u>	<u>251,590.28</u>	<u>7,636.38</u>
Totals	<u>\$ 4,137,224.97</u>	<u>100.0000%</u>	<u>\$ 4,015,349.31</u>	<u>\$ 121,875.66</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, 2017

School: McGraw

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 175,821.64		\$ 175,821.64	\$ -
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>175,821.64</u>	<u>99.5611%</u>	<u>175,821.64</u>	<u>-</u>
Restricted Federal Resources				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Title II, Part A of NCLB	775.01		775.01	
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>775.01</u>	<u>0.4389%</u>	<u>775.01</u>	<u>-</u>
Total Restricted Federal Resources	<u>775.01</u>	<u>0.4389%</u>	<u>775.01</u>	<u>-</u>
Totals	<u>\$ 176,596.65</u>	<u>100.0000%</u>	<u>\$ 176,596.65</u>	<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, 2017

School: Morgan Village Middle School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,143,916.30		\$ 4,094,897.89	\$ 49,018.41
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>4,143,916.30</u>	<u>96.7532%</u>	<u>4,094,897.89</u>	<u>49,018.41</u>
Restricted Federal Resources				
Title I, Part A of NCLB	120,264.00		118,841.40	1,422.60
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>120,264.00</u>	<u>2.8080%</u>	<u>118,841.40</u>	<u>1,422.60</u>
Title II, Part A of NCLB	18,796.30		18,573.96	222.34
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>18,796.30</u>	<u>0.4389%</u>	<u>18,573.96</u>	<u>222.34</u>
Total Restricted Federal Resources	<u>139,060.30</u>	<u>3.2468%</u>	<u>137,415.36</u>	<u>1,644.94</u>
Totals	<u>\$ 4,282,976.60</u>	<u>100.0000%</u>	<u>\$ 4,232,313.25</u>	<u>\$ 50,663.35</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, 2017

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>
General Fund Contribution to School-Based Budgets	\$ 4,284,077.66		\$ 4,189,567.02	\$ 94,510.64
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>4,284,077.66</u>	<u>93.7906%</u>	<u>4,189,567.02</u>	<u>94,510.64</u>
Restricted Federal Resources				
Title I, Part A of NCLB	263,583.00		257,768.12	5,814.88
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>263,583.00</u>	<u>5.7706%</u>	<u>257,768.12</u>	<u>5,814.88</u>
Title II, Part A of NCLB	20,045.87		19,603.64	442.23
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>20,045.87</u>	<u>0.4389%</u>	<u>19,603.64</u>	<u>442.23</u>
Total Restricted Federal Resources	<u>283,628.87</u>	<u>6.2094%</u>	<u>277,371.76</u>	<u>6,257.11</u>
Totals	<u>\$ 4,567,706.53</u>	<u>100.0000%</u>	<u>\$ 4,466,938.78</u>	<u>\$ 100,767.75</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, 2017

School: R C Molina Elementary School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 116,326.19		\$ 116,326.19	\$ -
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>116,326.19</u>	<u>99.5611%</u>	<u>116,326.19</u>	<u>-</u>
Restricted Federal Resources				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Title II, Part A of NCLB	512.76		512.76	
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>512.76</u>	<u>0.00</u>	<u>512.76</u>	<u>-</u>
Total Restricted Federal Resources	<u>512.76</u>	<u>0.00</u>	<u>512.76</u>	<u>-</u>
Totals	<u>\$ 116,838.95</u>	<u>100.0000%</u>	<u>\$ 116,838.95</u>	<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, 2017

School: Riletta Cream Elementary School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 2,400,099.70		\$ 2,288,171.66	\$ 111,928.04
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>2,400,099.70</u>	<u>93.7147%</u>	<u>2,288,171.66</u>	<u>111,928.04</u>
Restricted Federal Resources				
Title I, Part A of NCLB	149,732.00		142,749.29	6,982.71
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>149,732.00</u>	<u>5.8465%</u>	<u>142,749.29</u>	<u>6,982.71</u>
Title II, Part A of NCLB	11,239.53		10,715.38	524.15
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>11,239.53</u>	<u>0.4389%</u>	<u>10,715.38</u>	<u>524.15</u>
Total Restricted Federal Resources	<u>160,971.53</u>	<u>6.2853%</u>	<u>153,464.67</u>	<u>7,506.86</u>
Totals	<u>\$ 2,561,071.23</u>	<u>100.0000%</u>	<u>\$ 2,441,636.33</u>	<u>\$ 119,434.90</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, 2017

School: Sharp

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 2,941,450.89		\$ 2,866,514.30	\$ 74,936.59
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>2,941,450.89</u>	<u>95.6370%</u>	<u>2,866,514.30</u>	<u>74,936.59</u>
Restricted Federal Resources				
Title I, Part A of NCLB	120,694.00		117,619.19	3,074.81
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>120,694.00</u>	<u>3.9242%</u>	<u>117,619.19</u>	<u>3,074.81</u>
Title II, Part A of NCLB	13,497.79		13,153.92	343.87
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>13,497.79</u>	<u>0.4389%</u>	<u>13,153.92</u>	<u>343.87</u>
Total Restricted Federal Resources	<u>134,191.79</u>	<u>4.3630%</u>	<u>130,773.11</u>	<u>3,418.68</u>
Totals	<u>\$ 3,075,642.68</u>	<u>100.0000%</u>	<u>\$ 2,997,287.41</u>	<u>\$ 78,355.27</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, 2017

School: Sumner

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 2,457,204.62		\$ 2,418,013.21	\$ 39,191.41
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>2,457,204.62</u>	<u>93.0625%</u>	<u>2,418,013.21</u>	<u>39,191.41</u>
Restricted Federal Resources				
Title I, Part A of NCLB	171,589.00		168,852.23	2,736.77
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>171,589.00</u>	<u>6.4986%</u>	<u>168,852.23</u>	<u>2,736.77</u>
Title II, Part A of NCLB	11,587.60		11,402.78	184.82
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>11,587.60</u>	<u>0.4389%</u>	<u>11,402.78</u>	<u>184.82</u>
Total Restricted Federal Resources	<u>183,176.60</u>	<u>6.9375%</u>	<u>180,255.01</u>	<u>2,921.59</u>
Totals	<u>\$ 2,640,381.22</u>	<u>100.0000%</u>	<u>\$ 2,598,268.22</u>	<u>\$ 42,113.00</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, 2017

School: U S Wiggins

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 3,231,054.95		\$ 3,049,566.72	\$ 181,488.23
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>3,231,054.95</u>	<u>92.7007%</u>	<u>3,049,566.72</u>	<u>181,488.23</u>
Restricted Federal Resources				
Title I, Part A of NCLB	239,118.00		225,686.75	13,431.25
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>239,118.00</u>	<u>6.8604%</u>	<u>225,686.75</u>	<u>13,431.25</u>
Title II, Part A of NCLB	15,296.35		14,437.15	859.20
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>15,296.35</u>	<u>0.4389%</u>	<u>14,437.15</u>	<u>859.20</u>
Total Restricted Federal Resources	<u>254,414.35</u>	<u>7.2993%</u>	<u>240,123.90</u>	<u>14,290.45</u>
Totals	<u>\$ 3,485,469.30</u>	<u>100.0000%</u>	<u>\$ 3,289,690.62</u>	<u>\$ 195,778.68</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, 2017

School: Veterans Memorial School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 3,879,989.36		\$ 3,810,268.66	\$ 69,720.70
General Fund Encumbrances at June 30, 2016				
Combined General Fund Contribution & State Resources	<u>3,879,989.36</u>	<u>95.0463%</u>	<u>3,810,268.66</u>	<u>69,720.70</u>
Restricted Federal Resources				
Title I, Part A of NCLB	184,306.00		180,994.15	3,311.85
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>184,306.00</u>	<u>4.5149%</u>	<u>180,994.15</u>	<u>3,311.85</u>
Title II, Part A of NCLB	17,915.22		17,593.30	321.92
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue				
	<u>17,915.22</u>	<u>0.4389%</u>	<u>17,593.30</u>	<u>321.92</u>
Total Restricted Federal Resources	<u>202,221.22</u>	<u>4.9537%</u>	<u>198,587.45</u>	<u>3,633.77</u>
Totals	<u>\$ 4,082,210.58</u>	<u>100.0000%</u>	<u>\$ 4,008,856.11</u>	<u>\$ 73,354.47</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, 2017

School: Lanning Square Annex

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 6,271.67		\$ 2,341.67	\$ 3,930.00
General Fund Encumbrances at June 30, 2016	<u>6,271.67</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>6,271.67</u>	<u>100.0000%</u>	<u>2,341.67</u>	<u>3,930.00</u>
Restricted Federal Resources				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2016 Unearned Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Title II, Part A of NCLB				
Title II, Part A of NCLB - June 30, 2016 Unearned Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Restricted Federal Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 6,271.67</u>	<u>100.0000%</u>	<u>\$ 2,341.67</u>	<u>\$ 3,930.00</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, 2017

Districtwide

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 1,858,258.00	\$ 557,136.67	\$ 2,415,394.67	\$ 2,415,394.67	
Grades 1-5	14,735,257.00	(2,092,377.89)	12,642,879.11	12,642,879.11	
Grades 6-8	6,096,132.00	974,568.10	7,070,700.10	7,070,700.10	
Grades 9-12	10,387,252.00	(618,985.55)	9,768,266.45	9,673,971.86	\$ 94,294.59
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	735,523.00	2,050,368.95	2,785,891.95	2,721,610.43	64,281.52
Purchased Professional - Educational Services		1,498,150.95	1,498,150.95	1,495,439.13	2,711.82
Purchased Technical Services		53,923.43	53,923.43	53,923.43	
Other Purchased Services		16,654.75	16,654.75	14,672.40	1,982.35
General Supplies	4,403,925.00	(2,925,657.98)	1,478,267.02	1,394,145.43	84,121.59
Textbooks		19,770.86	19,770.86	18,937.86	833.00
Other Objects		204,206.83	204,206.83	200,638.11	3,568.72
Total Regular Programs	38,216,347.00	(262,240.88)	37,954,106.12	37,702,312.53	251,793.59
Special Education:					
Cognitive - Mild:					
Salaries of Teachers		222,649.00	222,649.00	214,825.63	7,823.37
Other Salaries for Instruction		93,058.00	93,058.00	31,605.00	61,453.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	-	315,707.00	315,707.00	246,430.63	69,276.37

(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, 2017

Districtwide

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Preschool Disabilities -- Full Time					
Salaries of Teachers		\$ 868,680.46	\$ 868,680.46	\$ 742,940.37	\$ 125,740.09
Other Salaries for Instruction		460,122.00	460,122.00	422,493.95	37,628.05
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Preschool Disabled -- Full Time	-	1,328,802.46	1,328,802.46	1,165,434.32	163,368.14
Cognitive - Moderate:					
Salaries of Teachers		321,000.00	321,000.00	316,125.00	4,875.00
Other Salaries for Instruction		120,624.00	120,624.00	119,295.12	1,328.88
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	441,624.00	441,624.00	435,420.12	6,203.88
Learning and/or Language Disabilities:					
Salaries of Teachers	1,251,234.00	2,409,529.51	3,660,763.51	3,355,256.11	305,507.40
Other Salaries for Instruction	1,331,100.00	(604,866.74)	726,233.26	676,787.57	49,445.69
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	2,582,334.00	1,804,662.77	4,386,996.77	4,032,043.68	354,953.09

(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, 2017

Districtwide

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Autism:					
Salaries of Teachers		\$ 738,960.65	\$ 738,960.65	\$ 632,601.93	\$ 106,358.72
Other Salaries for Instruction		207,864.11	207,864.11	201,680.51	6,183.60
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	946,824.76	946,824.76	834,282.44	112,542.32
Behavioral Disabilities:					
Salaries of Teachers		721,684.46	721,684.46	681,659.07	40,025.39
Other Salaries for Instruction		152,380.00	152,380.00	115,077.74	37,302.26
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	874,064.46	874,064.46	796,736.81	77,327.65
Multiple Disabilities:					
Salaries of Teachers		262,396.00	262,396.00	254,536.20	7,859.80
Other Salaries for Instruction		50,214.00	50,214.00	49,827.18	386.82
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	312,610.00	312,610.00	304,363.38	8,246.62

(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, 2017

Districtwide

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 15,289,599.00	\$ (6,775,967.70)	\$ 8,513,631.30	\$ 7,868,444.99	\$ 645,186.31
Other Salaries for Instruction	2,023,272.00	(1,537,068.00)	486,204.00	442,128.67	44,075.33
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>17,312,871.00</u>	<u>(8,313,035.70)</u>	<u>8,999,835.30</u>	<u>8,310,573.66</u>	<u>689,261.64</u>
Total Resource Room/Center					
	<u>17,312,871.00</u>	<u>(8,313,035.70)</u>	<u>8,999,835.30</u>	<u>8,310,573.66</u>	<u>689,261.64</u>
Cognitive - Severe:					
Salaries of Teachers					
Other Salaries for Instruction					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Severe					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education	<u>19,895,205.00</u>	<u>(2,288,740.25)</u>	<u>17,606,464.75</u>	<u>16,125,285.04</u>	<u>1,481,179.71</u>
Bilingual Education:					
Salaries of Teachers	4,485,683.00	(325,727.81)	4,159,955.19	3,751,715.45	408,239.74
Other Salaries for Instruction	151,950.00	(540.74)	151,409.26	133,471.27	17,937.99
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies		155.85	155.85	155.85	
Textbooks					
Other Objects					
	<u>4,637,633.00</u>	<u>(326,112.70)</u>	<u>4,311,520.30</u>	<u>3,885,342.57</u>	<u>426,177.73</u>
Total Bilingual Education					
	<u>4,637,633.00</u>	<u>(326,112.70)</u>	<u>4,311,520.30</u>	<u>3,885,342.57</u>	<u>426,177.73</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, 2017

Districtwide

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services		\$ 2,493.00	\$ 2,493.00	\$ 2,493.00	
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>2,493.00</u>	<u>2,493.00</u>	<u>2,493.00</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries	\$ 352,822.00	147,438.39	500,260.39	488,321.31	\$ 11,939.08
Purchased Services		31,197.02	31,197.02	31,174.32	22.70
Supplies and Materials	50,008.00	76,721.94	126,729.94	119,969.94	6,760.00
Other Objects		42,584.75	42,584.75	41,399.55	1,185.20
Total School Sponsored Athletics - Instruction	<u>402,830.00</u>	<u>297,942.10</u>	<u>700,772.10</u>	<u>680,865.12</u>	<u>19,906.98</u>
Before/After School Programs - Instruction:					
Salaries	3,792,420.00	(3,764,903.00)	27,517.00	24,771.87	2,745.13
Purchased Services					
Supplies and Materials	1,625,329.00	(1,625,329.00)			
Other Objects					
Total Before/After School Programs - Instruction	<u>5,417,749.00</u>	<u>(5,390,232.00)</u>	<u>27,517.00</u>	<u>24,771.87</u>	<u>2,745.13</u>
Before/After School Programs - Support Services:					
Salaries		48,000.00	48,000.00	39,922.36	8,077.64
Supplies and Materials					
Total Before/After School Programs - Support Services	<u>-</u>	<u>48,000.00</u>	<u>48,000.00</u>	<u>39,922.36</u>	<u>8,077.64</u>
Summer School Programs - Instruction:					
Salaries		750,893.74	750,893.74	715,870.09	35,023.65
Supplies and Materials					
Total Summer School Programs - Instruction	<u>-</u>	<u>750,893.74</u>	<u>750,893.74</u>	<u>715,870.09</u>	<u>35,023.65</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, 2017

Districtwide

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	\$ 802,594.00	\$ (496,786.80)	\$ 305,807.20	\$ 283,381.19	\$ 22,426.01
Total Instructional/Alternative Education Program - Instruction	802,594.00	(496,786.80)	305,807.20	283,381.19	22,426.01
Undistributed Expenditures - Attendance and Social Work:					
Salaries	532,336.00	(84,008.65)	448,327.35	448,327.35	
Salaries of Drop-Out Prevention Officer/Coordinators	236,861.00	127,476.91	364,337.91	364,337.91	
Salaries of Family Support Teams		325,736.32	325,736.32	325,736.32	
Salaries of Community/School Coordinators	912,000.00	90,598.79	1,002,598.79	1,002,598.79	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	1,681,197.00	459,803.37	2,141,000.37	2,141,000.37	-
Undistributed Expenditures - Health Services:					
Salaries	1,858,806.00	(221,449.47)	1,637,356.53	1,637,356.53	
Salaries of Social Services Coordinators		66,786.00	66,786.00	66,786.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	1,858,806.00	(154,663.47)	1,704,142.53	1,704,142.53	-

(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, 2017

Districtwide

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - 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>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 2,002,416.00	\$ 398,452.74	\$ 2,400,868.74	\$ 2,400,868.74	
Salaries of Secretarial and Clerical Assistants		33,398.61	33,398.61	33,398.61	
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials		1,760.34	1,760.34	1,760.34	
Other Objects					
Total Undistributed Expenditures - Guidance	<u>2,002,416.00</u>	<u>433,611.69</u>	<u>2,436,027.69</u>	<u>2,436,027.69</u>	<u>-</u>
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	1,147,991.00	(1,147,991.00)			
Salaries of Other Professional Staff		84,049.92	84,049.92	84,049.92	
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Other Salaries					
Purchased Professional - Educational Services		25,716.00	25,716.00	25,716.00	
Purchased Professional and Technical Services		1,419.35	1,419.35	1,419.35	
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	<u>1,147,991.00</u>	<u>(1,036,805.73)</u>	<u>111,185.27</u>	<u>111,185.27</u>	<u>-</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, 2017

Districtwide

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Educational Media/Library:					
Salaries		\$ 450.00	\$ 450.00	\$ 450.00	
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	-	450.00	450.00	450.00	-
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services		80,355.88	80,355.88	74,858.88	\$ 5,497.00
Other Purchased Professional and Technical Services		490.00	490.00	490.00	
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	-	80,845.88	80,845.88	75,348.88	5,497.00
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 2,777,039.00	(57,468.55)	2,719,570.45	2,719,570.45	
Salaries of Other Professional Staff	1,148,300.00	118,188.55	1,266,488.55	1,266,488.55	
Salaries of Secretarial and Clerical Assistants	1,972,100.00	(252,682.93)	1,719,417.07	1,719,417.07	
Other Salaries					
Purchased Professional and Technical Services		13,095.05	13,095.05	13,095.05	
Other Purchased Services		1,000.00	1,000.00	1,000.00	
Supplies and Materials	32,267.00	(14,487.34)	17,779.66	16,975.66	804.00
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	5,929,706.00	(192,355.22)	5,737,350.78	5,736,546.78	804.00

(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, 2017

Districtwide

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	\$ 2,078,384.00	\$ 274,440.78	\$ 2,352,824.78	\$ 2,352,824.78	
General Supplies					
Total Undistributed Expenditures - Security	<u>2,078,384.00</u>	<u>274,440.78</u>	<u>2,352,824.78</u>	<u>2,352,824.78</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Between Home & School) -Vendors					
Contracted Services - (Other than Between Home & School) -Vendors		677,056.53	677,056.53	504,891.84	\$ 172,164.69
Total Undistributed Expenditures - Student Transportation		<u>677,056.53</u>	<u>677,056.53</u>	<u>504,891.84</u>	<u>172,164.69</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	6,891,932.00	(5,791,351.00)	1,100,581.00	1,100,581.00	
Other Retirement Contributions - PERS	960,051.00	956,869.53	1,916,920.53	1,916,920.53	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>7,851,983.00</u>	<u>(4,834,481.47)</u>	<u>3,017,501.53</u>	<u>3,017,501.53</u>	<u>-</u>
Total Undistributed Expenditures	<u>22,550,483.00</u>	<u>(4,292,097.64)</u>	<u>18,258,385.36</u>	<u>18,079,919.67</u>	<u>178,465.69</u>
Total General Current Expense	<u>91,922,841.00</u>	<u>(11,956,881.43)</u>	<u>79,965,959.57</u>	<u>77,540,163.44</u>	<u>2,425,796.13</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, 2017

Districtwide

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
School-Sponsored Athletics - Instruction					
Bilingual Education - Instruction					
Undistributed Expenditures:					
Instruction		\$ 103,147.25	\$ 103,147.25	\$ 103,147.25	
Support Services - Students - Regular		33,486.30	33,486.30	32,440.10	\$ 1,046.20
Support Services - Instructional Staff					
School Administration		7,640.00	7,640.00	7,640.00	
Operation & Maintenance of Plant Services					
Security		39,920.08	39,920.08	39,920.08	
Total Equipment	-	184,193.63	184,193.63	183,147.43	1,046.20
Total Capital Outlay	-	184,193.63	184,193.63	183,147.43	1,046.20
District-Wide School Based Expenditures	\$ 91,922,841.00	(11,772,687.80)	80,150,153.20	77,723,310.87	2,426,842.33
Other Financing Sources:					
Operating Transfer In	91,922,841.00	(11,772,687.80)	80,150,153.20	77,723,310.87	2,426,842.33
Total Other Financing Sources	91,922,841.00	(11,772,687.80)	80,150,153.20	77,723,310.87	2,426,842.33
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, 2017

School: Bonsall

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5	\$ 70,169.00	\$ (70,169.00)			
Grades 6-8	263,974.00	157,169.30	\$ 421,143.30	\$ 421,143.30	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services		3,826.89	3,826.89	3,826.89	
Purchased Technical Services					
Other Purchased Services					
General Supplies	39,900.00	(39,900.00)			
Textbooks					
Other Objects		10,762.10	10,762.10	10,167.10	\$ 595.00
Total Regular Programs	<u>374,043.00</u>	<u>61,689.29</u>	<u>435,732.29</u>	<u>435,137.29</u>	<u>595.00</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

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>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		\$ 46,098.30	\$ 46,098.30		\$ 46,098.30
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	<u>-</u>	<u>46,098.30</u>	<u>46,098.30</u>	<u>-</u>	<u>46,098.30</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Bonsall

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
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, 2017

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>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 132,377.00	\$ (132,377.00)			
Other Salaries for Instruction	53,244.00	(53,244.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>185,621.00</u>	<u>(185,621.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education	<u>185,621.00</u>	<u>(139,522.70)</u>	<u>\$ 46,098.30</u>	<u>-</u>	<u>\$ 46,098.30</u>
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
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, 2017

School: Bonsall

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Bonsall

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 48,000.00	\$ (43.97)	\$ 47,956.03	\$ 47,956.03	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>48,000.00</u>	<u>(43.97)</u>	<u>47,956.03</u>	<u>47,956.03</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries		63,753.00	63,753.00	63,753.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>-</u>	<u>63,753.00</u>	<u>63,753.00</u>	<u>63,753.00</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	38,508.00	21,175.63	59,683.63	59,683.63	
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	<u>38,508.00</u>	<u>21,175.63</u>	<u>59,683.63</u>	<u>59,683.63</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, 2017

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>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	\$ 97,205.00	\$ (97,205.00)			
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	97,205.00	(97,205.00)	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries		450.00	\$ 450.00	\$ 450.00	
Salaries of Technology Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	-	450.00	450.00	450.00	-
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, 2017

School: Bonsall

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 114,125.00	\$ 17,934.75	\$ 132,059.75	\$ 132,059.75	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	53,300.00	(2,949.00)	50,351.00	50,351.00	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	<u>167,425.00</u>	<u>14,985.75</u>	<u>182,410.75</u>	<u>182,410.75</u>	<u>-</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	29,691.00	52,039.07	81,730.07	81,730.07	
General Supplies					
Total Undistributed Expenditures - Security	<u>29,691.00</u>	<u>52,039.07</u>	<u>81,730.07</u>	<u>81,730.07</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		20,603.00	20,603.00	6,558.00	\$ 14,045.00
Total Undistributed Expenditures - Student Transportation	<u>-</u>	<u>20,603.00</u>	<u>20,603.00</u>	<u>6,558.00</u>	<u>14,045.00</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, 2017

School: Bonsall

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 116,367.00	\$ (68,997.00)	\$ 47,370.00	\$ 47,370.00	
Other Retirement Contributions - PERS		43,566.41	43,566.41	43,566.41	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>116,367.00</u>	<u>(25,430.59)</u>	<u>90,936.41</u>	<u>90,936.41</u>	-
Total Undistributed Expenditures	<u>497,196.00</u>	<u>50,326.89</u>	<u>547,522.89</u>	<u>533,477.89</u>	<u>\$ 14,045.00</u>
Total General Current Expense	<u>1,056,860.00</u>	<u>(27,506.52)</u>	<u>1,029,353.48</u>	<u>968,615.18</u>	<u>60,738.30</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool-Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Bonsall

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	\$ 1,056,860.00	\$ (27,506.52)	\$ 1,029,353.48	\$ 968,615.18	\$ 60,738.30
Other Financing Sources :					
Operating Transfer In	1,056,860.00	(27,506.52)	1,029,353.48	968,615.18	(60,738.30)
Total Other Financing Sources:	1,056,860.00	(27,506.52)	1,029,353.48	968,615.18	(60,738.30)
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, 2017

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 991,682.00	\$ 228,162.43	\$ 1,219,844.43	\$ 1,209,346.31	\$ 10,498.12
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction		16,131.67	16,131.67	14,460.57	1,671.10
Purchased Professional - Educational Services		18,941.65	18,941.65	18,941.65	
Purchased Technical Services					
Other Purchased Services					
General Supplies	125,800.00	(60,986.98)	64,813.02	64,030.84	782.18
Textbooks		18,937.86	18,937.86	18,937.86	
Other Objects		10,396.00	10,396.00	10,396.00	
	1,117,482.00	231,582.63	1,349,064.63	1,336,113.23	12,951.40
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	-	-	-	-	-
Total Cognitive - Mild					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Brimm Medical Arts High School

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Brimm Medical Arts High School

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 66,189.00	\$ 120,197.84	\$ 186,386.84	\$ 163,461.00	\$ 22,925.84
Other Salaries for Instruction		90,445.00	90,445.00	70,355.57	20,089.43
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>66,189.00</u>	<u>210,642.84</u>	<u>276,831.84</u>	<u>233,816.57</u>	<u>43,015.27</u>
Total Special Education	<u>66,189.00</u>	<u>210,642.84</u>	<u>276,831.84</u>	<u>233,816.57</u>	<u>43,015.27</u>
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<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, 2017

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries	\$ 758,484.00	\$ (758,484.00)			
Purchased Services					
Supplies and Materials	325,065.00	(325,065.00)			
Other Objects					
Total Before/After School Programs - Instruction	<u>1,083,549.00</u>	<u>(1,083,549.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ (15,430.92)	\$ 3,581.08	\$ 3,581.08	
Salaries of Drop-Out Prevention Officer/Coordinators		89,404.08	89,404.08	89,404.08	
Salaries of Family Support Teams					
Salaries of Community/School Coordinators		44,333.27	44,333.27	44,333.27	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>19,012.00</u>	<u>118,306.43</u>	<u>137,318.43</u>	<u>137,318.43</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	70,648.00	(15,661.00)	54,987.00	54,987.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>70,648.00</u>	<u>(15,661.00)</u>	<u>54,987.00</u>	<u>54,987.00</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	77,016.00	12,066.00	89,082.00	89,082.00	
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	<u>77,016.00</u>	<u>12,066.00</u>	<u>89,082.00</u>	<u>89,082.00</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, 2017

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	\$ 97,205.00	\$ (97,205.00)			
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	97,205.00	(97,205.00)	-	-	-
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		3,643.88	\$ 3,643.88	\$ 3,643.88	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	-	3,643.88	3,643.88	3,643.88	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 126,805.00	\$ (4,319.53)	\$ 122,485.47	\$ 122,485.47	
Salaries of Other Professional Staff	73,000.00	5,583.41	78,583.41	78,583.41	
Salaries of Secretarial and Clerical Assistants	53,300.00	(2,240.00)	51,060.00	51,060.00	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	253,105.00	(976.12)	252,128.88	252,128.88	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial Services	-	-	-	-	-
Undistributed Expenditures - Security					
Salaries	59,382.00	28,835.16	88,217.16	88,217.16	
General Supplies					
Total Undistributed Expenditures - Security	59,382.00	28,835.16	88,217.16	88,217.16	-
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		28,266.64	28,266.64	20,927.00	\$ 7,339.64
Total Undistributed Expenditures - Student Transportation	-	28,266.64	28,266.64	20,927.00	7,339.64

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 138,233.00	\$ (92,550.00)	\$ 45,683.00	\$ 45,683.00	
Other Retirement Contributions - PERS	42,591.00	3,138.48	45,729.48	45,729.48	
Health Benefits					
	<u>180,824.00</u>	<u>(89,411.52)</u>	<u>91,412.48</u>	<u>91,412.48</u>	-
Total Undistributed Expenditures - Unallocated Employee Benefits					
	<u>180,824.00</u>	<u>(89,411.52)</u>	<u>91,412.48</u>	<u>91,412.48</u>	-
Total Undistributed Expenditures	<u>757,192.00</u>	<u>(12,135.53)</u>	<u>745,056.47</u>	<u>737,716.83</u>	<u>\$ 7,339.64</u>
Total General Current Expense	<u>3,024,412.00</u>	<u>(653,459.06)</u>	<u>2,370,952.94</u>	<u>2,307,646.63</u>	<u>63,306.31</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool-Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

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)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction		\$ 11,403.50	\$ 11,403.50	\$ 11,403.50	
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	11,403.50	11,403.50	11,403.50	-
	-	11,403.50	11,403.50	11,403.50	-
District-Wide School Based Expenditures	<u>\$ 3,024,412.00</u>	<u>(642,055.56)</u>	<u>2,382,356.44</u>	<u>2,319,050.13</u>	<u>\$ 63,306.31</u>
Other Financing Sources :					
Operating Transfer In	<u>3,024,412.00</u>	<u>(642,055.56)</u>	<u>2,382,356.44</u>	<u>2,319,050.13</u>	<u>(63,306.31)</u>
Total Other Financing Sources:	<u>3,024,412.00</u>	<u>(642,055.56)</u>	<u>2,382,356.44</u>	<u>2,319,050.13</u>	<u>(63,306.31)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 4,141,297.00	\$ (598,984.03)	\$ 3,542,312.97	\$ 3,542,312.97	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction		128,114.63	128,114.63	128,114.63	
Purchased Professional - Educational Services		111,674.51	111,674.51	111,674.51	
Purchased Technical Services					
Other Purchased Services					
General Supplies	526,150.00	(352,477.22)	173,672.78	167,439.99	\$ 6,232.79
Textbooks					
Other Objects		25,965.09	25,965.09	25,831.22	133.87
	<u>4,667,447.00</u>	<u>(685,707.02)</u>	<u>3,981,739.98</u>	<u>3,975,373.32</u>	<u>6,366.66</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, 2017

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		\$ 89,814.00	\$ 89,814.00	\$ 84,531.00	\$ 5,283.00
Other Salaries for Instruction	\$ 292,842.00	(271,342.00)	21,500.00	20,236.00	1,264.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	<u>292,842.00</u>	<u>(181,528.00)</u>	<u>111,314.00</u>	<u>104,767.00</u>	<u>6,547.00</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers		\$ 194,456.00	\$ 194,456.00	\$ 183,960.82	\$ 10,495.18
Other Salaries for Instruction		49,130.00	49,130.00	44,255.40	4,874.60
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	243,586.00	243,586.00	228,216.22	15,369.78
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, 2017

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 1,654,719.00	\$ (213,817.55)	\$ 1,440,901.45	\$ 1,433,405.47	\$ 7,495.98
Other Salaries for Instruction	292,842.00	(88,111.00)	204,731.00	188,433.77	16,297.23
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>1,947,561.00</u>	<u>(301,928.55)</u>	<u>1,645,632.45</u>	<u>1,621,839.24</u>	<u>23,793.21</u>
Total Special Education	<u>2,240,403.00</u>	<u>(239,870.55)</u>	<u>2,000,532.45</u>	<u>1,954,822.46</u>	<u>45,709.99</u>
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries	176,411.00	106,990.12	283,401.12	278,434.00	4,967.12
Other Purchased Services					
Supplies and Materials	50,008.00	26,574.86	76,582.86	74,219.11	2,363.75
Other Objects		32,674.25	32,674.25	31,489.05	1,185.20
Total School Sponsored Athletics - Instruction	<u>226,419.00</u>	<u>166,239.23</u>	<u>392,658.23</u>	<u>384,142.16</u>	<u>8,516.07</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, 2017

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries	\$ 758,484.00	\$ (748,484.00)	\$ 10,000.00	\$ 9,969.44	\$ 30.56
Purchased Services					
Supplies and Materials	325,065.00	(325,065.00)			
Other Objects					
Total Before/After School Programs - Instruction	<u>1,083,549.00</u>	<u>(1,073,549.00)</u>	<u>10,000.00</u>	<u>9,969.44</u>	<u>30.56</u>
Before/After School Programs - Support Services:					
Salaries		28,000.00	28,000.00	24,344.87	3,655.13
Supplies and Materials					
Total Before/After School Programs - Support Services	<u>-</u>	<u>28,000.00</u>	<u>28,000.00</u>	<u>24,344.87</u>	<u>3,655.13</u>
Summer School Programs - Instruction:					
Salaries		9,609.00	9,609.00	7,687.18	1,921.82
Supplies and Materials					
Total Summer School Programs - Instruction	<u>-</u>	<u>9,609.00</u>	<u>9,609.00</u>	<u>7,687.18</u>	<u>1,921.82</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	802,594.00	(550,176.00)	252,418.00	230,169.79	22,248.21
Total Instructional/Alternative Education Program - Instruction	<u>802,594.00</u>	<u>(550,176.00)</u>	<u>252,418.00</u>	<u>230,169.79</u>	<u>22,248.21</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, 2017

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 95,060.00	\$ (29,607.27)	\$ 65,452.73	\$ 65,452.73	
Salaries of Drop-Out Prevention Officer/Coordinators	59,215.00	99,453.28	158,668.28	158,668.28	
Salaries of Family Support Teams		69,604.08	69,604.08	69,604.08	
Salaries of Community/School Coordinators	48,000.00	10,300.66	58,300.66	58,300.66	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	202,275.00	149,750.75	352,025.75	352,025.75	-
Undistributed Expenditures - Health Services:					
Salaries	323,462.00	(130,572.60)	192,889.40	192,889.40	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	323,462.00	(130,572.60)	192,889.40	192,889.40	-
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, 2017

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 308,064.00	\$ 150,937.20	\$ 459,001.20	\$ 459,001.20	
Salaries of Secretarial and Clerical Assistants		19,395.00	19,395.00	19,395.00	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	<u>308,064.00</u>	<u>170,332.20</u>	<u>478,396.20</u>	<u>478,396.20</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					
Total Undistributed Expenditures -					
Improvement Instructional Services	<u>-</u>	<u>-</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					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<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, 2017

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services		\$ 894.00	\$ 894.00	\$ 894.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	-	894.00	894.00	894.00	-
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 380,417.00	53,058.15	433,475.15	433,475.15	
Salaries of Other Professional Staff	73,000.00	(9,097.15)	63,902.85	63,902.85	
Salaries of Secretarial and Clerical Assistants	266,500.00	(64,179.20)	202,320.80	202,320.80	
Other Salaries					
Purchased Professional and Technical Services		7,691.05	7,691.05	7,691.05	
Other Purchased Services					
Supplies and Materials		4,410.00	4,410.00	4,410.00	
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	719,917.00	(8,117.15)	711,799.85	711,799.85	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial 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, 2017

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 267,220.00	\$ 78,451.80	\$ 345,671.80	\$ 345,671.80	
General Supplies					
Total Undistributed Expenditures - Security	<u>267,220.00</u>	<u>78,451.80</u>	<u>345,671.80</u>	<u>345,671.80</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		166,783.95	166,783.95	127,707.55	\$ 39,076.40
Total Undistributed Expenditures - Student Transportation	<u>-</u>	<u>166,783.95</u>	<u>166,783.95</u>	<u>127,707.55</u>	<u>39,076.40</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	626,508.00	(547,630.00)	78,878.00	78,878.00	
Other Retirement Contributions - PERS	125,719.00	122,652.37	248,371.37	248,371.37	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>752,227.00</u>	<u>(424,977.63)</u>	<u>327,249.37</u>	<u>327,249.37</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,573,165.00</u>	<u>2,545.32</u>	<u>2,575,710.32</u>	<u>2,536,633.92</u>	<u>39,076.40</u>
Total General Current Expense	<u>11,593,577.00</u>	<u>(2,342,909.02)</u>	<u>9,250,667.98</u>	<u>9,123,143.14</u>	<u>127,524.84</u>
Capital Outlay:					
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, 2017

School: Camden High

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
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		\$ 33,486.30	\$ 33,486.30	\$ 32,440.10	\$ 1,046.20
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	33,486.30	33,486.30	32,440.10	1,046.20
	-	33,486.30	33,486.30	32,440.10	1,046.20
District-Wide School Based Expenditures	<u>\$ 11,593,577.00</u>	<u>(2,309,422.72)</u>	<u>9,284,154.28</u>	<u>9,155,583.24</u>	<u>128,571.04</u>
Other Financing Sources :					
Operating Transfer In	<u>11,593,577.00</u>	<u>(2,309,422.72)</u>	<u>9,284,154.28</u>	<u>9,155,583.24</u>	<u>(128,571.04)</u>
Total Other Financing Sources:	<u>11,593,577.00</u>	<u>(2,309,422.72)</u>	<u>9,284,154.28</u>	<u>9,155,583.24</u>	<u>(128,571.04)</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, 2017

School: Catto Elementary School

	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 137,649.00	\$ 74,562.00	\$ 212,211.00	\$ 212,211.00	
Grades 1-5	1,104,119.00	(99,552.77)	1,004,566.23	1,004,566.23	
Grades 6-8	662,408.00	(85,549.38)	576,858.62	576,858.62	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	56,579.00	37,326.00	93,905.00	93,905.00	
Purchased Professional - Educational Services		144,667.57	144,667.57	144,667.57	
Purchased Technical Services					
Other Purchased Services					
General Supplies	267,225.00	(208,076.32)	59,148.68	53,534.27	\$ 5,614.41
Textbooks					
Other Objects		9,280.98	9,280.98	9,280.98	
Total Regular Programs	2,227,980.00	(127,341.92)	2,100,638.08	2,095,023.67	5,614.41
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, 2017

School: Catto Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Preschool Disabilities -- Full Time					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Preschool Disabilities -- Full Time	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		\$ 415,201.00	\$ 415,201.00	\$ 374,309.96	\$ 40,891.04
Other Salaries for Instruction	\$ 133,110.00	(17,710.00)	115,400.00	112,860.60	2,539.40
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	133,110.00	397,491.00	530,601.00	487,170.56	43,430.44
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, 2017

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Catto Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 1,059,020.00	\$ (380,724.00)	\$ 678,296.00	\$ 661,212.15	\$ 17,083.85
Other Salaries for Instruction	133,110.00	(133,110.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>1,192,130.00</u>	<u>(513,834.00)</u>	<u>678,296.00</u>	<u>661,212.15</u>	<u>17,083.85</u>
Total Special Education	<u>1,325,240.00</u>	<u>(116,343.00)</u>	<u>1,208,897.00</u>	<u>1,148,382.71</u>	<u>60,514.29</u>
Bilingual Education:					
Salaries of Teachers	553,806.00	8,886.00	562,692.00	505,190.29	57,501.71
Other Salaries for Instruction	30,390.00	(8,720.00)	21,670.00	21,670.00	
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>584,196.00</u>	<u>166.00</u>	<u>584,362.00</u>	<u>526,860.29</u>	<u>57,501.71</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<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, 2017

School: Catto Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries	\$ 758,484.00	\$ (758,484.00)			
Purchased Services					
Supplies and Materials	325,065.00	(325,065.00)			
Other Objects					
Total Before/After School Programs - Instruction	<u>1,083,549.00</u>	<u>(1,083,549.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Catto Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ 21,846.90	\$ 40,858.90	\$ 40,858.90	
Salaries of Drop-Out Prevention Officer/Coordinators	118,431.00	(118,431.00)			
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	48,000.00	(1,013.53)	46,986.47	46,986.47	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	185,443.00	(97,597.63)	87,845.37	87,845.37	-
Undistributed Expenditures - Health Services:					
Salaries	70,648.00	10,503.65	81,151.65	81,151.65	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	70,648.00	10,503.65	81,151.65	81,151.65	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	77,016.00	10,005.00	87,021.00	87,021.00	
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	77,016.00	10,005.00	87,021.00	87,021.00	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Catto Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	\$ 78,736.00	\$ (78,736.00)			
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	78,736.00	(78,736.00)	-	-	-
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, 2017

School: Catto Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 114,125.00	\$ (6,104.40)	\$ 108,020.60	\$ 108,020.60	
Salaries of Other Professional Staff	73,000.00	2,159.69	75,159.69	75,159.69	
Salaries of Secretarial and Clerical Assistants	106,600.00	(10,781.62)	95,818.38	95,818.38	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	293,725.00	(14,726.33)	278,998.67	278,998.67	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial Services	-	-	-	-	-
Undistributed Expenditures - Security					
Salaries	118,765.00	(13,036.73)	105,728.27	105,728.27	
General Supplies					
Total Undistributed Expenditures - Security	118,765.00	(13,036.73)	105,728.27	105,728.27	-
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		40,474.68	40,474.68	36,136.80	\$ 4,337.88
Total Undistributed Expenditures - Student Transportation	-	40,474.68	40,474.68	36,136.80	4,337.88

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Catto Elementary School

	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 440,178.00	\$ (392,489.00)	\$ 47,689.00	\$ 47,689.00	
Other Retirement Contributions - PERS	47,996.00	49,780.30	97,776.30	97,776.30	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	488,174.00	(342,708.70)	145,465.30	145,465.30	-
Total Undistributed Expenditures	1,312,507.00	(485,822.06)	826,684.94	822,347.06	\$ 4,337.88
Total General Current Expense	6,533,472.00	(1,812,889.98)	4,720,582.02	4,592,613.73	127,968.29
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Catto Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction		\$ 6,156.36	\$ 6,156.36	\$ 6,156.36	
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	6,156.36	6,156.36	6,156.36	-
Total Capital Outlay	-	6,156.36	6,156.36	6,156.36	-
District-Wide School Based Expenditures	\$ 6,533,472.00	(1,806,733.62)	4,726,738.38	4,598,770.09	\$ 127,968.29
Other Financing Sources :					
Operating Transfer In	6,533,472.00	(1,806,733.62)	4,726,738.38	4,598,770.09	(127,968.29)
Total Other Financing Sources:	6,533,472.00	(1,806,733.62)	4,726,738.38	4,598,770.09	(127,968.29)
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, 2017

School: Met East High School

	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 850.00	\$ (850.00)			
Textbooks					
Other Objects					
Total Regular Programs	850.00	(850.00)	-	-	-
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, 2017

School: Met East High School

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Met East High School

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Met East High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	-	-	-	-	-
Total Special Education	-	-	-	-	-
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, 2017

School: Met East High School

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Met East High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
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					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries					
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	<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, 2017

School: Met East High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
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, 2017

School: Met East High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	\$ 32,267.00	\$ (32,267.00)			
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>32,267.00</u>	<u>(32,267.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries					
General Supplies					
Total Undistributed Expenditures -					
Security	<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, 2017

School: Met East High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Between Home & School) -Vendors					
Contracted Services -					
(Other than Between Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	-	-	-	-	-
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 5,212.00	\$ (5,212.00)			
Other Retirement Contributions - PERS	9,570.00	(9,570.00)			
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>14,782.00</u>	<u>(14,782.00)</u>	-	-	-
Total Undistributed Expenditures	<u>47,049.00</u>	<u>(47,049.00)</u>	-	-	-
Total General Current Expense	<u>47,899.00</u>	<u>(47,899.00)</u>	-	-	-
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

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)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	\$ 47,899.00	\$ (47,899.00)	-	-	-
Other Financing Sources :					
Operating Transfer In	47,899.00	(47,899.00)	-	-	-
Total Other Financing Sources:	47,899.00	(47,899.00)	-	-	-
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, 2017

School: Coopers Poynt

	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 137,649.00	\$ 62,093.72	\$ 199,742.72	\$ 199,742.72	
Grades 1-5	1,035,342.00	(108,305.25)	927,036.75	927,036.75	
Grades 6-8	263,974.00	189,144.81	453,118.81	453,118.81	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	28,289.00	296,731.15	325,020.15	325,020.15	
Purchased Professional - Educational Services		92,931.53	92,931.53	94,011.53	\$ (1,080.00)
Purchased Technical Services					
Other Purchased Services					
General Supplies	117,600.00	(60,040.27)	57,559.73	56,135.77	1,423.96
Textbooks					
Other Objects		6,119.04	6,119.04	6,119.04	
	<u>1,582,854.00</u>	<u>478,674.73</u>	<u>2,061,528.73</u>	<u>2,061,184.77</u>	<u>343.96</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, 2017

School: Coopers Poynt

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		\$ 551,090.91	\$ 551,090.91	\$ 484,042.25	\$ 67,048.66
Other Salaries for Instruction	\$ 79,866.00	37,080.00	116,946.00	95,823.00	21,123.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	79,866.00	588,170.91	668,036.91	579,865.25	88,171.66
Autism:					
Salaries of Teachers		29,993.00	29,993.00		29,993.00
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	29,993.00	29,993.00	-	29,993.00

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Coopers Poynt

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers		\$ 68,103.00	\$ 68,103.00	\$ 68,103.00	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	<u>-</u>	<u>68,103.00</u>	<u>68,103.00</u>	<u>68,103.00</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers		73,203.00	73,203.00	73,203.00	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>-</u>	<u>73,203.00</u>	<u>73,203.00</u>	<u>73,203.00</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, 2017

School: Coopers Poynt

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 794,265.00	\$ (259,307.29)	\$ 534,957.71	\$ 534,957.71	
Other Salaries for Instruction	292,842.00	(292,842.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>1,087,107.00</u>	<u>(552,149.29)</u>	<u>534,957.71</u>	<u>534,957.71</u>	<u>-</u>
Total Special Education	<u>1,166,973.00</u>	<u>207,320.62</u>	<u>1,374,293.62</u>	<u>1,256,128.96</u>	<u>\$ 118,164.66</u>
Bilingual Education:					
Salaries of Teachers	67,906.00	35,807.40	103,713.40	103,713.40	
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>67,906.00</u>	<u>35,807.40</u>	<u>103,713.40</u>	<u>103,713.40</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Supplies and Materials	-	-	-	-	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Coopers Poynt

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Coopers Poynt

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ 7,848.70	\$ 26,860.70	\$ 26,860.70	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	48,000.00	(5,773.91)	42,226.09	42,226.09	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>67,012.00</u>	<u>2,074.79</u>	<u>69,086.79</u>	<u>69,086.79</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	70,648.00	(3,834.85)	66,813.15	66,813.15	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>70,648.00</u>	<u>(3,834.85)</u>	<u>66,813.15</u>	<u>66,813.15</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, 2017

School: Coopers Poynt

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 77,016.00	\$ 62,217.60	\$ 139,233.60	\$ 139,233.60	
Salaries of Secretarial and Clerical Assistants		3,831.46	3,831.46	3,831.46	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	<u>77,016.00</u>	<u>66,049.06</u>	<u>143,065.06</u>	<u>143,065.06</u>	<u>-</u>
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	97,205.00	(97,205.00)			
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	<u>97,205.00</u>	<u>(97,205.00)</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					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<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, 2017

School: Coopers Poynt

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services		\$ 5,254.00	\$ 5,254.00	\$ 5,254.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	-	5,254.00	5,254.00	5,254.00	-
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 114,125.00	981.40	115,106.40	115,106.40	
Salaries of Other Professional Staff		98,083.35	98,083.35	98,083.35	
Salaries of Secretarial and Clerical Assistants	53,300.00	(10,079.94)	43,220.06	43,220.06	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	167,425.00	88,984.81	256,409.81	256,409.81	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial 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, 2017

School: Coopers Poynt

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 59,382.00	\$ 56,806.88	\$ 116,188.88	\$ 116,188.88	
General Supplies					
Total Undistributed Expenditures - Security	<u>59,382.00</u>	<u>56,806.88</u>	<u>116,188.88</u>	<u>116,188.88</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		10,682.00	10,682.00	9,988.00	\$ 694.00
Total Undistributed Expenditures - Student Transportation	<u>-</u>	<u>10,682.00</u>	<u>10,682.00</u>	<u>9,988.00</u>	<u>694.00</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	322,373.00	(266,386.00)	55,987.00	55,987.00	
Other Retirement Contributions - PERS	49,940.00	65,445.50	115,385.50	115,385.50	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>372,313.00</u>	<u>(200,940.50)</u>	<u>171,372.50</u>	<u>171,372.50</u>	<u>-</u>
Total Undistributed Expenditures	<u>911,001.00</u>	<u>(72,128.81)</u>	<u>838,872.19</u>	<u>838,178.19</u>	<u>694.00</u>
Total General Current Expense	<u>3,728,734.00</u>	<u>649,673.94</u>	<u>4,378,407.94</u>	<u>4,259,205.32</u>	<u>119,202.62</u>
Capital Outlay:					
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, 2017

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>
Capital Outlay (Cont'd):					
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	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 3,728,734.00</u>	<u>\$ 649,673.94</u>	<u>\$ 4,378,407.94</u>	<u>\$ 4,259,205.32</u>	<u>\$ 119,202.62</u>
Other Financing Sources :					
Operating Transfer In	<u>3,728,734.00</u>	<u>649,673.94</u>	<u>4,378,407.94</u>	<u>4,259,205.32</u>	<u>(119,202.62)</u>
Total Other Financing Sources:	<u>3,728,734.00</u>	<u>649,673.94</u>	<u>4,378,407.94</u>	<u>4,259,205.32</u>	<u>(119,202.62)</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, 2017

School: Cramer

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 137,649.00	\$ 62,279.00	\$ 199,928.00	\$ 199,928.00	
Grades 1-5	1,273,785.00	(319,393.91)	954,391.09	954,391.09	
Grades 6-8		149,106.00	149,106.00	149,106.00	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	56,579.00	49,994.16	106,573.16	106,493.30	\$ 79.86
Purchased Professional - Educational Services		101,252.73	101,252.73	101,252.73	
Purchased Technical Services					
Other Purchased Services					
General Supplies	210,525.00	(134,563.22)	75,961.78	70,579.70	5,382.08
Textbooks					
Other Objects		10,480.66	10,480.66	10,480.66	
	<u>1,678,538.00</u>	<u>(80,844.58)</u>	<u>1,597,693.42</u>	<u>1,592,231.48</u>	<u>5,461.94</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Mild					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Cramer

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		\$ 108,974.00	\$ 108,974.00	\$ 108,974.00	
Other Salaries for Instruction		76,505.55	76,505.55	76,505.55	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	<u>-</u>	<u>185,479.55</u>	<u>185,479.55</u>	<u>185,479.55</u>	<u>-</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Cramer

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Cramer

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 661,887.00	\$ (170,144.55)	\$ 491,742.45	\$ 407,622.67	\$ 84,119.78
Other Salaries for Instruction	106,488.00	(106,488.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>768,375.00</u>	<u>(276,632.55)</u>	<u>491,742.45</u>	<u>407,622.67</u>	<u>84,119.78</u>
Total Special Education	<u>768,375.00</u>	<u>(91,153.00)</u>	<u>677,222.00</u>	<u>593,102.22</u>	<u>84,119.78</u>
Bilingual Education:					
Salaries of Teachers	864,662.00	(185,305.97)	679,356.03	677,356.03	2,000.00
Other Salaries for Instruction	60,780.00	(23,326.00)	37,454.00	34,459.90	2,994.10
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>925,442.00</u>	<u>(208,631.97)</u>	<u>716,810.03</u>	<u>711,815.93</u>	<u>4,994.10</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Purchased 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, 2017

School: Cramer

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
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		\$ 51,098.30	\$ 51,098.30	\$ 40,219.13	\$ 10,879.17
Supplies and Materials					
Total Summer School Programs - Instruction	-	51,098.30	51,098.30	40,219.13	10,879.17
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, 2017

School: Cramer

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ 7,064.30	\$ 26,076.30	\$ 26,076.30	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	48,000.00	(3,178.85)	44,821.15	44,821.15	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>67,012.00</u>	<u>3,885.45</u>	<u>70,897.45</u>	<u>70,897.45</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	70,648.00	(4,545.00)	66,103.00	66,103.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>70,648.00</u>	<u>(4,545.00)</u>	<u>66,103.00</u>	<u>66,103.00</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, 2017

School: Cramer

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 77,016.00	\$ (6,913.00)	\$ 70,103.00	\$ 70,103.00	
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	<u>77,016.00</u>	<u>(6,913.00)</u>	<u>70,103.00</u>	<u>70,103.00</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					
Total Undistributed Expenditures - Improvement Instructional Services	<u>-</u>	<u>-</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					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<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, 2017

School: Cramer

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services		\$ 5,617.00	\$ 5,617.00	\$ 120.00	\$ 5,497.00
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	-	5,617.00	5,617.00	120.00	5,497.00
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 114,125.00	(11,903.96)	102,221.04	102,221.04	
Salaries of Other Professional Staff	73,000.00	4,916.74	77,916.74	77,916.74	
Salaries of Secretarial and Clerical Assistants	106,600.00	(13,503.92)	93,096.08	93,096.08	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials		13,369.66	13,369.66	12,565.66	804.00
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	293,725.00	(7,121.48)	286,603.52	285,799.52	804.00
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial 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, 2017

School: Cramer

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 89,074.00	\$ (24,206.50)	\$ 64,867.50	\$ 64,867.50	
General Supplies					
Total Undistributed Expenditures - Security	<u>89,074.00</u>	<u>(24,206.50)</u>	<u>64,867.50</u>	<u>64,867.50</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		25,930.44	25,930.44	7,355.44	\$ 18,575.00
Total Undistributed Expenditures - Student Transportation	<u>-</u>	<u>25,930.44</u>	<u>25,930.44</u>	<u>7,355.44</u>	<u>18,575.00</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	340,945.00	(286,966.00)	53,979.00	53,979.00	
Other Retirement Contributions - PERS	43,879.00	32,432.10	76,311.10	76,311.10	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>384,824.00</u>	<u>(254,533.90)</u>	<u>130,290.10</u>	<u>130,290.10</u>	<u>-</u>
Total Undistributed Expenditures	<u>982,299.00</u>	<u>(261,886.99)</u>	<u>720,412.01</u>	<u>695,536.01</u>	<u>24,876.00</u>
Total General Current Expense	<u>4,354,654.00</u>	<u>(591,418.24)</u>	<u>3,763,235.76</u>	<u>3,632,904.77</u>	<u>130,330.99</u>
Capital Outlay:					
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, 2017

School: Cramer

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
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		\$ 15,262.50	\$ 15,262.50	\$ 15,262.50	
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	15,262.50	15,262.50	15,262.50	-
Total Capital Outlay	-	15,262.50	15,262.50	15,262.50	-
District-Wide School Based Expenditures	\$ 4,354,654.00	(576,155.74)	3,778,498.26	3,648,167.27	\$ 130,330.99
Other Financing Sources :					
Operating Transfer In	4,354,654.00	(576,155.74)	3,778,498.26	3,648,167.27	(130,330.99)
Total Other Financing Sources:	4,354,654.00	(576,155.74)	3,778,498.26	3,648,167.27	(130,330.99)
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, 2017

School: Davis Elementary

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 137,649.00	\$ (26,524.04)	\$ 111,124.96	\$ 111,124.96	
Grades 1-5	1,067,312.00	(119,140.60)	948,171.40	948,171.40	
Grades 6-8	662,408.00	(156,418.37)	505,989.63	505,989.63	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	56,579.00	248,988.95	305,567.95	301,470.25	\$ 4,097.70
Purchased Professional - Educational Services		78,250.66	78,250.66	78,250.66	
Purchased Technical Services					
Other Purchased Services					
General Supplies	200,025.00	(146,967.38)	53,057.62	52,268.71	788.91
Textbooks					
Other Objects		15,014.08	15,014.08	15,014.08	
Total Regular Programs	<u>2,123,973.00</u>	<u>(106,796.70)</u>	<u>2,017,176.30</u>	<u>2,012,289.69</u>	<u>4,886.61</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers		222,649.00	222,649.00	214,825.63	7,823.37
Other Salaries for Instruction		93,058.00	93,058.00	31,605.00	61,453.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>-</u>	<u>315,707.00</u>	<u>315,707.00</u>	<u>246,430.63</u>	<u>69,276.37</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, 2017

School: Davis Elementary

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 212,976.00	\$ (212,976.00)			
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	212,976.00	(212,976.00)	-	-	-
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, 2017

School: Davis Elementary

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers		\$ 129,990.00	\$ 129,990.00	\$ 129,990.00	
Other Salaries for Instruction		19,341.00	19,341.00	19,341.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	149,331.00	149,331.00	149,331.00	-
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, 2017

School: Davis Elementary

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 860,454.00	\$ (217,508.27)	\$ 642,945.73	\$ 587,087.32	\$ 55,858.41
Other Salaries for Instruction	53,244.00	(53,244.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>913,698.00</u>	<u>(270,752.27)</u>	<u>642,945.73</u>	<u>587,087.32</u>	<u>55,858.41</u>
Total Special Education	<u>1,126,674.00</u>	<u>(18,690.27)</u>	<u>1,107,983.73</u>	<u>982,848.95</u>	<u>125,134.78</u>
Bilingual Education:					
Salaries of Teachers	102,915.00	(10,590.90)	92,324.10	92,262.96	61.14
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>102,915.00</u>	<u>(10,590.90)</u>	<u>92,324.10</u>	<u>92,262.96</u>	<u>61.14</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
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, 2017

School: Davis Elementary

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Davis Elementary

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ 10,171.00	\$ 29,183.00	\$ 29,183.00	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	48,000.00	(6,332.76)	41,667.24	41,667.24	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	67,012.00	3,838.24	70,850.24	70,850.24	-
Undistributed Expenditures - Health Services:					
Salaries	70,648.00	(8,200.28)	62,447.72	62,447.72	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	70,648.00	(8,200.28)	62,447.72	62,447.72	-
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, 2017

School: Davis Elementary

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 77,016.00	\$ 10,005.00	\$ 87,021.00	\$ 87,021.00	
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	77,016.00	10,005.00	87,021.00	87,021.00	-
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	97,205.00	(97,205.00)			
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	97,205.00	(97,205.00)	-	-	-
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	-	-	-	-	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Davis Elementary

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services		\$ 8,350.00	\$ 8,350.00	\$ 8,350.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	-	8,350.00	8,350.00	8,350.00	-
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 114,125.00	15,640.60	129,765.60	129,765.60	
Salaries of Other Professional Staff	73,000.00	16,852.48	89,852.48	89,852.48	
Salaries of Secretarial and Clerical Assistants	106,600.00	(23,187.43)	83,412.57	83,412.57	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	293,725.00	9,305.65	303,030.65	303,030.65	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial 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, 2017

School: Davis Elementary

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 89,074.00	\$ 3,940.02	\$ 93,014.02	\$ 93,014.02	
General Supplies					
Total Undistributed Expenditures - Security	89,074.00	3,940.02	93,014.02	93,014.02	-
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		12,867.04	12,867.04	10,665.00	\$ 2,202.04
Total Undistributed Expenditures - Student Transportation	-	12,867.04	12,867.04	10,665.00	2,202.04
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	350,495.00	(299,538.00)	50,957.00	50,957.00	
Other Retirement Contributions - PERS	45,943.00	52,310.71	98,253.71	98,253.71	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	396,438.00	(247,227.29)	149,210.71	149,210.71	-
Total Undistributed Expenditures	1,091,118.00	(304,326.62)	786,791.38	784,589.34	2,202.04
Total General Current Expense	4,444,680.00	(440,404.49)	4,004,275.51	3,871,990.94	132,284.57
Capital Outlay:					
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, 2017

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>
Capital Outlay (Cont'd):					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					
Undistributed Expenditures:					
Instruction		\$ 38.35	\$ 38.35	\$ 38.35	
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	38.35	38.35	38.35	-
Total Capital Outlay	-	38.35	38.35	38.35	-
District-Wide School Based Expenditures	\$ 4,444,680.00	(440,366.14)	4,004,313.86	3,872,029.29	\$ 132,284.57
Other Financing Sources :					
Operating Transfer In	4,444,680.00	(440,366.14)	4,004,313.86	3,872,029.29	(132,284.57)
Total Other Financing Sources:	4,444,680.00	(440,366.14)	4,004,313.86	3,872,029.29	(132,284.57)
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, 2017

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 2,754,005.00	\$ (188,172.79)	\$ 2,565,832.21	\$ 2,537,988.44	\$ 27,843.77
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction		29,444.50	29,444.50	28,811.96	632.54
Purchased Professional - Educational Services		70,632.34	70,632.34	70,632.34	
Purchased Technical Services					
Other Purchased Services		16,654.75	16,654.75	14,672.40	1,982.35
General Supplies	731,850.00	(445,166.14)	286,683.86	286,520.66	163.20
Textbooks					
Other Objects		31,960.09	31,960.09	31,960.09	
Total Regular Programs	<u>3,485,855.00</u>	<u>(484,647.25)</u>	<u>3,001,207.75</u>	<u>2,970,585.89</u>	<u>30,621.86</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 212,976.00	\$ 667,024.00	\$ 880,000.00	\$ 829,688.38	\$ 50,311.62
Other Salaries for Instruction		179,328.71	179,328.71	175,750.11	3,578.60
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	212,976.00	846,352.71	1,059,328.71	1,005,438.49	53,890.22
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, 2017

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
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, 2017

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 1,588,530.00	\$ (861,094.96)	\$ 727,435.04	\$ 705,443.38	\$ 21,991.66
Other Salaries for Instruction		32,973.00	32,973.00	32,973.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>1,588,530.00</u>	<u>(828,121.96)</u>	<u>760,408.04</u>	<u>738,416.38</u>	<u>21,991.66</u>
Total Special Education	<u>1,801,506.00</u>	<u>18,230.75</u>	<u>1,819,736.75</u>	<u>1,743,854.87</u>	<u>75,881.88</u>
Bilingual Education:					
Salaries of Teachers	549,582.00	(31,129.55)	518,452.45	345,692.03	172,760.42
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>549,582.00</u>	<u>(31,129.55)</u>	<u>518,452.45</u>	<u>345,692.03</u>	<u>172,760.42</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services		2,493.00	2,493.00	2,493.00	
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>2,493.00</u>	<u>2,493.00</u>	<u>2,493.00</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, 2017

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
School Sponsored Athletics - Instruction:					
Salaries	\$ 176,411.00	\$ 40,448.27	\$ 216,859.27	\$ 209,887.31	\$ 6,971.96
Purchased Services		31,197.02	31,197.02	31,174.32	22.70
Supplies and Materials		43,638.35	43,638.35	43,179.60	458.75
Other Objects		9,910.50	9,910.50	9,910.50	
Total School Sponsored Athletics - Instruction	<u>176,411.00</u>	<u>125,194.14</u>	<u>301,605.14</u>	<u>294,151.73</u>	<u>7,453.41</u>
Before/After School Programs - Instruction:					
Salaries	758,484.00	(743,036.00)	15,448.00	13,466.88	1,981.12
Purchased Services					
Supplies and Materials	325,069.00	(325,069.00)			
Other Objects					
Total Before/After School Programs - Instruction	<u>1,083,553.00</u>	<u>(1,068,105.00)</u>	<u>15,448.00</u>	<u>13,466.88</u>	<u>1,981.12</u>
Before/After School Programs - Support Services:					
Salaries		20,000.00	20,000.00	15,577.49	4,422.51
Supplies and Materials					
Total Before/After School Programs - Support Services	<u>-</u>	<u>20,000.00</u>	<u>20,000.00</u>	<u>15,577.49</u>	<u>4,422.51</u>
Summer School Programs - Instruction:					
Salaries		636,411.00	636,411.00	614,188.34	22,222.66
Supplies and Materials					
Total Summer School Programs - Instruction	<u>-</u>	<u>636,411.00</u>	<u>636,411.00</u>	<u>614,188.34</u>	<u>22,222.66</u>
Instructional/Alternative Education Program - Instruction:					
Salaries					
Total Instructional/Alternative Education Program - Instruction	<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, 2017

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 95,060.00	\$ (2,795.04)	\$ 92,264.96	\$ 92,264.96	
Salaries of Drop-Out Prevention Officer/Coordinators	59,215.00	57,050.55	116,265.55	116,265.55	
Salaries of Family Support Teams		86,644.08	86,644.08	86,644.08	
Salaries of Community/School Coordinators	48,000.00	5,748.08	53,748.08	53,748.08	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	202,275.00	146,647.67	348,922.67	348,922.67	-
Undistributed Expenditures - Health Services:					
Salaries	258,133.00	(58,078.40)	200,054.60	200,054.60	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	258,133.00	(58,078.40)	200,054.60	200,054.60	-
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, 2017

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 308,064.00	\$ 50,621.55	\$ 358,685.55	\$ 358,685.55	
Salaries of Secretarial and Clerical Assistants		10,172.15	10,172.15	10,172.15	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	<u>308,064.00</u>	<u>60,793.70</u>	<u>368,857.70</u>	<u>368,857.70</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					
Total Undistributed Expenditures - Improvement Instructional Services	<u>-</u>	<u>-</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					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<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, 2017

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - 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/>					
Total Undistributed Expenditures - Instructional Staff Training Services	-	-	-	-	-
<hr/>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 126,805.00	\$ 82,960.07	\$ 209,765.07	\$ 209,765.07	
Salaries of Other Professional Staff	73,000.00	6,207.50	79,207.50	79,207.50	
Salaries of Secretarial and Clerical Assistants	213,200.00	(68,818.58)	144,381.42	144,381.42	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services		1,000.00	1,000.00	1,000.00	
Supplies and Materials					
Other Objects					
<hr/>					
Total Undistributed Expenditures - Support Services-School Admin.	413,005.00	21,348.99	434,353.99	434,353.99	-
<hr/>					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
<hr/>					
Total Undistributed Expenditures - Custodial Services	-	-	-	-	-
<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, 2017

School: Woodrow Wilson High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 267,221.00	\$ 41,651.98	\$ 308,872.98	\$ 308,872.98	
General Supplies					
Total Undistributed Expenditures - Security	<u>267,221.00</u>	<u>41,651.98</u>	<u>308,872.98</u>	<u>308,872.98</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		93,315.38	93,315.38	92,872.38	\$ 443.00
Total Undistributed Expenditures - Student Transportation	<u>-</u>	<u>93,315.38</u>	<u>93,315.38</u>	<u>92,872.38</u>	<u>443.00</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	601,793.00	(521,873.00)	79,920.00	79,920.00	
Other Retirement Contributions - PERS	81,094.00	124,080.87	205,174.87	205,174.87	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>682,887.00</u>	<u>(397,792.13)</u>	<u>285,094.87</u>	<u>285,094.87</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,131,585.00</u>	<u>(92,112.81)</u>	<u>2,039,472.19</u>	<u>2,039,029.19</u>	<u>443.00</u>
Total General Current Expense	<u>9,228,492.00</u>	<u>(873,665.72)</u>	<u>8,354,826.28</u>	<u>8,039,039.42</u>	<u>315,786.86</u>
Capital Outlay:					
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, 2017

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)
Capital Outlay (Cont'd):					
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		\$ 62,469.01	\$ 62,469.01	\$ 62,469.01	
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
 Total Equipment	<u>-</u>	<u>62,469.01</u>	<u>62,469.01</u>	<u>62,469.01</u>	<u>-</u>
	<u>-</u>	<u>62,469.01</u>	<u>62,469.01</u>	<u>62,469.01</u>	<u>-</u>
 District-Wide School Based Expenditures	<u>\$ 9,228,492.00</u>	<u>(811,196.71)</u>	<u>8,417,295.29</u>	<u>8,101,508.43</u>	<u>\$ 315,786.86</u>
 Other Financing Sources :					
Operating Transfer In	<u>9,228,492.00</u>	<u>(811,196.71)</u>	<u>8,417,295.29</u>	<u>8,101,508.43</u>	<u>(315,786.86)</u>
 Total Other Financing Sources:	<u>9,228,492.00</u>	<u>(811,196.71)</u>	<u>8,417,295.29</u>	<u>8,101,508.43</u>	<u>(315,786.86)</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, 2017

School: Dudley

	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 68,824.00	\$ 68,616.27	\$ 137,440.27	\$ 137,440.27	
Grades 1-5	792,015.00	312,412.82	1,104,427.82	1,104,427.82	
Grades 6-8	398,434.00	27,943.40	426,377.40	426,377.40	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	28,289.00	235,939.08	264,228.08	264,228.08	
Purchased Professional - Educational Services		107,245.50	107,245.50	107,245.50	
Purchased Technical Services					
Other Purchased Services					
General Supplies	193,200.00	(156,844.49)	36,355.51	35,063.64	\$ 1,291.87
Textbooks					
Other Objects		4,677.00	4,677.00	4,677.00	
	<u>1,480,762.00</u>	<u>599,989.58</u>	<u>2,080,751.58</u>	<u>2,079,459.71</u>	<u>1,291.87</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, 2017

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		\$ 53,587.00	\$ 53,587.00	\$ 53,587.00	
Other Salaries for Instruction	\$ 159,732.00	(159,732.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	159,732.00	(106,145.00)	53,587.00	53,587.00	-
Autism:					
Salaries of Teachers		305,483.00	305,483.00	305,483.00	
Other Salaries for Instruction		129,722.00	129,722.00	124,956.00	\$ 4,766.00
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	435,205.00	435,205.00	430,439.00	4,766.00

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
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, 2017

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 860,454.00	\$ (576,988.00)	\$ 283,466.00	\$ 268,556.81	\$ 14,909.19
Other Salaries for Instruction	159,732.00	(159,732.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>1,020,186.00</u>	<u>(736,720.00)</u>	<u>283,466.00</u>	<u>268,556.81</u>	<u>14,909.19</u>
Total Special Education	<u>1,179,918.00</u>	<u>(407,660.00)</u>	<u>772,258.00</u>	<u>752,582.81</u>	<u>19,675.19</u>
Bilingual Education:					
Salaries of Teachers	831,765.00	(194,066.80)	637,698.20	637,698.20	
Other Salaries for Instruction	30,390.00	(7,883.00)	22,507.00	22,068.86	438.14
Other Purchased Services					
General Supplies		155.85	155.85	155.85	
Textbooks					
Other Objects					
Total Bilingual Education	<u>862,155.00</u>	<u>(201,793.95)</u>	<u>660,361.05</u>	<u>659,922.91</u>	<u>438.14</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Purchased Services					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<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, 2017

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries		\$ 2,069.00	\$ 2,069.00	\$ 1,335.55	\$ 733.45
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	<u>-</u>	<u>2,069.00</u>	<u>2,069.00</u>	<u>1,335.55</u>	<u>733.45</u>
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ (19,012.00)			
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	48,000.00	18,558.90	\$ 66,558.90	\$ 66,558.90	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>67,012.00</u>	<u>(453.10)</u>	<u>66,558.90</u>	<u>66,558.90</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	70,648.00	(16,661.00)	53,987.00	53,987.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>70,648.00</u>	<u>(16,661.00)</u>	<u>53,987.00</u>	<u>53,987.00</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, 2017

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 77,016.00	\$ (7,773.00)	\$ 69,243.00	\$ 69,243.00	
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	<u>77,016.00</u>	<u>(7,773.00)</u>	<u>69,243.00</u>	<u>69,243.00</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					
Total Undistributed Expenditures - Improvement Instructional Services	<u>-</u>	<u>-</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					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<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, 2017

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services		\$ 298.00	\$ 298.00	\$ 298.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	-	298.00	298.00	298.00	-
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 114,125.00	6,888.88	121,013.88	121,013.88	
Salaries of Other Professional Staff	73,000.00	2,580.70	75,580.70	75,580.70	
Salaries of Secretarial and Clerical Assistants	106,600.00	(4,588.96)	102,011.04	102,011.04	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	293,725.00	4,880.62	298,605.62	298,605.62	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial 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, 2017

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 89,074.00	\$ 1,312.08	\$ 90,386.08	\$ 90,386.08	
General Supplies					
Total Undistributed Expenditures - Security	<u>89,074.00</u>	<u>1,312.08</u>	<u>90,386.08</u>	<u>90,386.08</u>	-
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		43,631.44	43,631.44	7,622.00	\$ 36,009.44
Total Undistributed Expenditures - Student Transportation	<u>-</u>	<u>43,631.44</u>	<u>43,631.44</u>	<u>7,622.00</u>	<u>36,009.44</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	363,241.00	(310,442.00)	52,799.00	52,799.00	
Other Retirement Contributions - PERS	33,098.00	67,082.07	100,180.07	100,180.07	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>396,339.00</u>	<u>(243,359.93)</u>	<u>152,979.07</u>	<u>152,979.07</u>	-
Total Undistributed Expenditures	<u>993,814.00</u>	<u>(218,124.89)</u>	<u>775,689.11</u>	<u>739,679.67</u>	<u>36,009.44</u>
Total General Current Expense	<u>4,516,649.00</u>	<u>(225,520.26)</u>	<u>4,291,128.74</u>	<u>4,232,980.65</u>	<u>58,148.09</u>
Capital Outlay:					
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, 2017

School: Dudley

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
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		\$ 1,380.00	\$ 1,380.00	\$ 1,380.00	
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	1,380.00	1,380.00	1,380.00	-
Total Capital Outlay	-	1,380.00	1,380.00	1,380.00	-
District-Wide School Based Expenditures	\$ 4,516,649.00	(224,140.26)	4,292,508.74	4,234,360.65	\$ 58,148.09
Other Financing Sources :					
Operating Transfer In	4,516,649.00	(224,140.26)	4,292,508.74	4,234,360.65	(58,148.09)
Total Other Financing Sources:	4,516,649.00	(224,140.26)	4,292,508.74	4,234,360.65	(58,148.09)
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, 2017

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 206,473.00	\$ 98,083.80	\$ 304,556.80	\$ 304,556.80	
Grades 1-5	415,875.00	(415,875.00)			
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	84,868.00	115,000.20	199,868.20	196,462.00	\$ 3,406.20
Purchased Professional - Educational Services		3,047.53	3,047.53	3,047.53	
Purchased Technical Services					
Other Purchased Services					
General Supplies	26,775.00	2,873.78	29,648.78	25,051.38	4,597.40
Textbooks					
Other Objects		7,533.00	7,533.00	7,533.00	
	<u>733,991.00</u>	<u>(189,336.69)</u>	<u>544,654.31</u>	<u>536,650.71</u>	<u>8,003.60</u>
Total Regular Programs					
Special Education:					
Preschool Disabilities -- Full Time					
Salaries of Teachers		868,680.46	868,680.46	742,940.37	125,740.09
Other Salaries for Instruction		460,122.00	460,122.00	422,493.95	37,628.05
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	<u>-</u>	<u>1,328,802.46</u>	<u>1,328,802.46</u>	<u>1,165,434.32</u>	<u>163,368.14</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, 2017

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction	\$ 79,866.00	\$ (79,866.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	<u>79,866.00</u>	<u>(79,866.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autism:					
Salaries of Teachers		122,959.50	\$ 122,959.50	\$ 117,490.00	\$ 5,469.50
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>-</u>	<u>122,959.50</u>	<u>122,959.50</u>	<u>117,490.00</u>	<u>5,469.50</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, 2017

School: Early Childhood Development Center

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 926,642.00	\$ (842,711.00)	\$ 83,931.00	\$ 33,572.40	\$ 50,358.60
Other Salaries for Instruction	425,952.00	(425,952.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>1,352,594.00</u>	<u>(1,268,663.00)</u>	<u>83,931.00</u>	<u>33,572.40</u>	<u>50,358.60</u>
Total Special Education	<u>1,432,460.00</u>	<u>103,232.96</u>	<u>1,535,692.96</u>	<u>1,316,496.72</u>	<u>219,196.24</u>
Bilingual Education:					
Salaries of Teachers	16,976.00	11,017.40	27,993.40	27,993.40	
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>16,976.00</u>	<u>11,017.40</u>	<u>27,993.40</u>	<u>27,993.40</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					-
Total School Sponsored Co-curricular Activities - Instruction	<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, 2017

School: Early Childhood Development Center

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ (19,012.00)			
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	48,000.00	6,078.87	\$ 54,078.87	\$ 54,078.87	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	67,012.00	(12,933.13)	54,078.87	54,078.87	-
Undistributed Expenditures - Health Services:					
Salaries					
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	-	-	-	-	-
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, 2017

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - 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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff		\$ 84,049.92	\$ 84,049.92	\$ 84,049.92	
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	<u>-</u>	<u>84,049.92</u>	<u>84,049.92</u>	<u>84,049.92</u>	<u>-</u>
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	<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, 2017

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services		\$ 490.00	\$ 490.00	\$ 490.00	
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	-	490.00	490.00	490.00	-
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 25,361.00	(2,845.88)	22,515.12	22,515.12	
Salaries of Other Professional Staff	73,000.00	(19,250.05)	53,749.95	53,749.95	
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.	98,361.00	(22,095.93)	76,265.07	76,265.07	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial 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, 2017

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 29,691.00	\$ 37,712.24	\$ 67,403.24	\$ 67,403.24	
General Supplies					
Total Undistributed Expenditures - Security	<u>29,691.00</u>	<u>37,712.24</u>	<u>67,403.24</u>	<u>67,403.24</u>	-
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		6,673.92	6,673.92	32.00	\$ 6,641.92
Total Undistributed Expenditures - Student Transportation		<u>6,673.92</u>	<u>6,673.92</u>	<u>32.00</u>	<u>6,641.92</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	455,488.00	(400,416.00)	55,072.00	55,072.00	
Other Retirement Contributions		100,965.76	100,965.76	100,965.76	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>455,488.00</u>	<u>(299,450.24)</u>	<u>156,037.76</u>	<u>156,037.76</u>	-
Total Undistributed Expenditures	<u>650,552.00</u>	<u>(205,553.22)</u>	<u>444,998.78</u>	<u>438,356.86</u>	<u>6,641.92</u>
Total General Current Expense	<u>2,833,979.00</u>	<u>(280,639.55)</u>	<u>2,553,339.45</u>	<u>2,319,497.69</u>	<u>233,841.76</u>
Capital Outlay:					
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, 2017

School: Early Childhood Development Center

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
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	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 2,833,979.00</u>	<u>\$ (280,639.55)</u>	<u>\$ 2,553,339.45</u>	<u>\$ 2,319,497.69</u>	<u>\$ 233,841.76</u>
Other Financing Sources :					
Operating Transfer In	<u>2,833,979.00</u>	<u>(280,639.55)</u>	<u>2,553,339.45</u>	<u>2,319,497.69</u>	<u>(233,841.76)</u>
Total Other Financing Sources:	<u>2,833,979.00</u>	<u>(280,639.55)</u>	<u>2,553,339.45</u>	<u>2,319,497.69</u>	<u>(233,841.76)</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, 2017

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5	\$ 209,540.00	\$ (209,540.00)			
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	26,250.00	(26,250.00)			
Textbooks					
Other Objects					
Total Regular Programs	<u>235,790.00</u>	<u>(235,790.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction	\$ 79,866.00	\$ (79,866.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	79,866.00	(79,866.00)	-	-	-
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, 2017

School: Whittier

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 264,755.00	\$ (264,755.00)			
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	264,755.00	(264,755.00)	-	-	-
Total Special Education	344,621.00	(344,621.00)	-	-	-
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					
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, 2017

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
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, 2017

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ (19,012.00)			
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					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	19,012.00	(19,012.00)	-	-	-
Undistributed Expenditures - Health Services:					
Salaries	70,648.00	(70,648.00)			
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	70,648.00	(70,648.00)	-	-	-
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, 2017

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 38,508.00	\$ (38,508.00)			
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	38,508.00	(38,508.00)	-	-	-
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	-	-	-	-	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - 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	\$ 126,805.00	\$ (126,805.00)			
Salaries of Other Professional Staff	53,300.00	(53,300.00)			
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.	180,105.00	(180,105.00)	-	-	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial 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, 2017

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 29,691.00	\$ (29,691.00)			
General Supplies					
Total Undistributed Expenditures - Security	<u>29,691.00</u>	<u>(29,691.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	75,771.00	(75,771.00)			
Other Retirement Contributions - PERS	44,322.00	(44,322.00)			
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>120,093.00</u>	<u>(120,093.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures	<u>458,057.00</u>	<u>(458,057.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total General Current Expense	<u>1,038,468.00</u>	<u>(1,038,468.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay:					
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, 2017

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
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	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	\$ 1,038,468.00	\$ (1,038,468.00)	-	-	
Other Financing Sources :					
Operating Transfer In	1,038,468.00	(1,038,468.00)	-	-	-
Total Other Financing Sources:	1,038,468.00	(1,038,468.00)	-	-	-
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, 2017

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 137,649.00	\$ (16,211.36)	\$ 121,437.64	\$ 121,437.64	
Grades 1-5	896,181.00	(105,587.59)	790,593.41	790,593.41	
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	56,579.00	48,261.55	104,840.55	100,739.57	\$ 4,100.98
Purchased Professional - Educational Services		75,536.83	75,536.83	75,536.83	
Purchased Technical Services					
Other Purchased Services					
General Supplies	124,950.00	(60,005.36)	64,944.64	57,147.12	7,797.52
Textbooks					
Other Objects		5,162.50	5,162.50	5,162.50	
	<u>1,215,359.00</u>	<u>(52,843.43)</u>	<u>1,162,515.57</u>	<u>1,150,617.07</u>	<u>11,898.50</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, 2017

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers		\$ 232,000.00	\$ 232,000.00	\$ 228,073.00	\$ 3,927.00
Other Salaries for Instruction		120,624.00	120,624.00	119,295.12	1,328.88
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	<u>-</u>	<u>352,624.00</u>	<u>352,624.00</u>	<u>347,368.12</u>	<u>5,255.88</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 159,732.00	(97,527.65)	62,204.35	62,204.35	
Other Salaries for Instruction		19,341.00	19,341.00	19,341.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	<u>159,732.00</u>	<u>(78,186.65)</u>	<u>81,545.35</u>	<u>81,545.35</u>	<u>-</u>
Autism:					
Salaries of Teachers		127,106.00	127,106.00	60,203.00	66,903.00
Other Salaries for Instruction		44,741.11	44,741.11	44,741.11	
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>-</u>	<u>171,847.11</u>	<u>171,847.11</u>	<u>104,944.11</u>	<u>66,903.00</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, 2017

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
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, 2017

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 661,887.00	\$ (376,236.00)	\$ 285,651.00	\$ 240,501.40	\$ 45,149.60
Other Salaries for Instruction	346,086.00	(346,086.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	1,007,973.00	(722,322.00)	285,651.00	240,501.40	45,149.60
Total Special Education	1,167,705.00	(276,037.54)	891,667.46	774,358.98	117,308.48
Bilingual Education:					
Salaries of Teachers	50,929.00	(8,938.75)	41,990.25	27,993.60	13,996.65
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	50,929.00	(8,938.75)	41,990.25	27,993.60	13,996.65
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
General Supplies					
Total Schol 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, 2017

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
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, 2017

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ (19,012.00)			
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	48,000.00	9,966.08	\$ 57,966.08	\$ 57,966.08	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>67,012.00</u>	<u>(9,045.92)</u>	<u>57,966.08</u>	<u>57,966.08</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	70,648.00	12,683.00	83,331.00	83,331.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>70,648.00</u>	<u>12,683.00</u>	<u>83,331.00</u>	<u>83,331.00</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, 2017

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 77,016.00	\$ 4,987.00	\$ 82,003.00	\$ 82,003.00	
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	77,016.00	4,987.00	82,003.00	82,003.00	-
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	97,205.00	(97,205.00)			
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	97,205.00	(97,205.00)	-	-	-
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	-	-	-	-	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 126,805.00	\$ 2,326.04	\$ 129,131.04	\$ 129,131.04	
Salaries of Other Professional Staff		72,750.02	72,750.02	72,750.02	
Salaries of Secretarial and Clerical Assistants	53,300.00	5,820.16	59,120.16	59,120.16	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	<u>180,105.00</u>	<u>80,896.22</u>	<u>261,001.22</u>	<u>261,001.22</u>	<u>-</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 59,382.00	\$ 4,584.64	\$ 63,966.64	\$ 63,966.64	
General Supplies					
Total Undistributed Expenditures - Security	<u>59,382.00</u>	<u>4,584.64</u>	<u>63,966.64</u>	<u>63,966.64</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		8,265.92	8,265.92	8,265.92	
Total Undistributed Expenditures - Student Transportation	<u>-</u>	<u>8,265.92</u>	<u>8,265.92</u>	<u>8,265.92</u>	<u>-</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	243,464.00	(184,677.00)	58,787.00	58,787.00	
Other Retirement Contributions - PERS	44,900.00	68,716.19	113,616.19	113,616.19	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>288,364.00</u>	<u>(115,960.81)</u>	<u>172,403.19</u>	<u>172,403.19</u>	<u>-</u>
Total Undistributed Expenditures	<u>839,732.00</u>	<u>(110,794.95)</u>	<u>728,937.05</u>	<u>728,937.05</u>	
Total General Current Expense	<u>3,273,725.00</u>	<u>(448,614.67)</u>	<u>2,825,110.33</u>	<u>2,681,906.70</u>	<u>\$ 143,203.63</u>
Capital Outlay:					
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, 2017

School: Forest Hill

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
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		\$ 3,319.53	\$ 3,319.53	\$ 3,319.53	
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	3,319.53	3,319.53	3,319.53	-
Total Capital Outlay	-	3,319.53	3,319.53	3,319.53	-
District-Wide School Based Expenditures	<u>\$ 3,273,725.00</u>	<u>(445,295.14)</u>	<u>2,828,429.86</u>	<u>2,685,226.23</u>	<u>\$ 143,203.63</u>
Other Financing Sources :					
Operating Transfer In	<u>3,273,725.00</u>	<u>(445,295.14)</u>	<u>2,828,429.86</u>	<u>2,685,226.23</u>	<u>(143,203.63)</u>
Total Other Financing Sources:	<u>3,273,725.00</u>	<u>(445,295.14)</u>	<u>2,828,429.86</u>	<u>2,685,226.23</u>	<u>(143,203.63)</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, 2017

School: Big Picture Academy

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8	\$ 662,408.00	\$ (56,943.20)	\$ 605,464.80	\$ 605,464.80	
Grades 9-12	738,814.00	110,711.76	849,525.76	793,573.06	\$ 55,952.70
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction		200,009.64	200,009.64	200,009.64	
Purchased Professional - Educational Services		55,707.58	55,707.58	55,707.58	
Purchased Technical Services					
Other Purchased Services					
General Supplies	155,400.00	(67,263.59)	88,136.41	88,136.41	
Textbooks					
Other Objects		3,518.00	3,518.00	3,518.00	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Regular Programs	<u>1,556,622.00</u>	<u>245,740.19</u>	<u>1,802,362.19</u>	<u>1,746,409.49</u>	<u>55,952.70</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					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Cognitive - Mild	<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, 2017

School: Big Picture Academy

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers		\$ 89,000.00	\$ 89,000.00	\$ 88,052.00	\$ 948.00
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	<u>-</u>	<u>89,000.00</u>	<u>89,000.00</u>	<u>88,052.00</u>	<u>948.00</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		116,622.00	116,622.00	93,770.31	22,851.69
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	<u>-</u>	<u>116,622.00</u>	<u>116,622.00</u>	<u>93,770.31</u>	<u>22,851.69</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Big Picture Academy

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Big Picture Academy

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 595,699.00	\$ (253,355.41)	\$ 342,343.59	\$ 342,343.59	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	595,699.00	(253,355.41)	342,343.59	342,343.59	-
Total Special Education	595,699.00	(47,733.41)	547,965.59	524,165.90	\$ 23,799.69
Bilingual Education:					
Salaries of Teachers		87,132.75	87,132.75	41,665.59	45,467.16
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	-	87,132.75	87,132.75	41,665.59	45,467.16
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Supplies and Materials					
	-	-	-	-	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Big Picture Academy

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Big Picture Academy

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ (19,012.00)			
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	48,000.00	2,416.74	\$ 50,416.74	\$ 50,416.74	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>67,012.00</u>	<u>(16,595.26)</u>	<u>50,416.74</u>	<u>50,416.74</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	146,843.00	(63,082.00)	83,761.00	83,761.00	
Salaries of Social Services Coordinators		66,786.00	66,786.00	66,786.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>146,843.00</u>	<u>3,704.00</u>	<u>150,547.00</u>	<u>150,547.00</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, 2017

School: Big Picture Academy

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 77,016.00	\$ 82,208.00	\$ 159,224.00	\$ 159,224.00	
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	<u>77,016.00</u>	<u>82,208.00</u>	<u>159,224.00</u>	<u>159,224.00</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		199.00	199.00	199.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	<u>-</u>	<u>199.00</u>	<u>199.00</u>	<u>199.00</u>	<u>-</u>
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	<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, 2017

School: Big Picture Academy

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - 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	\$ 253,611.00	\$ (124,927.88)	\$ 128,683.12	\$ 128,683.12	
Salaries of Other Professional Staff	73,000.00	9,999.94	82,999.94	82,999.94	
Salaries of Secretarial and Clerical Assistants	106,600.00	(1,639.99)	104,960.01	104,960.01	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	433,211.00	(116,567.93)	316,643.07	316,643.07	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial 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, 2017

School: Big Picture Academy

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 89,074.00	\$ 39,171.32	\$ 128,245.32	\$ 128,245.32	
General Supplies					
Total Undistributed Expenditures - Security	<u>89,074.00</u>	<u>39,171.32</u>	<u>128,245.32</u>	<u>128,245.32</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		23,146.74	23,146.74	21,179.50	\$ 1,967.24
Total Undistributed Expenditures - Student Transportation		<u>23,146.74</u>	<u>23,146.74</u>	<u>21,179.50</u>	<u>1,967.24</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	243,869.00	(213,987.00)	29,882.00	29,882.00	
Other Retirement Contributions - PERS	40,675.00	(1,712.56)	38,962.44	38,962.44	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>284,544.00</u>	<u>(215,699.56)</u>	<u>68,844.44</u>	<u>68,844.44</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,097,700.00</u>	<u>(200,433.69)</u>	<u>897,266.31</u>	<u>895,299.07</u>	<u>1,967.24</u>
Total General Current Expense	<u>3,250,021.00</u>	<u>84,705.84</u>	<u>3,334,726.84</u>	<u>3,207,540.05</u>	<u>127,186.79</u>
Capital Outlay:					
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, 2017

School: Big Picture Academy

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Special Education:					
Preschool - Disabled					
Cognitive - 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		\$ 7,640.00	\$ 7,640.00	\$ 7,640.00	
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	7,640.00	7,640.00	7,640.00	-
Total Capital Outlay	-	7,640.00	7,640.00	7,640.00	-
District-Wide School Based Expenditures	\$ 3,250,021.00	92,345.84	3,342,366.84	3,215,180.05	\$ 127,186.79
Other Financing Sources :					
Operating Transfer In	3,250,021.00	92,345.84	3,342,366.84	3,215,180.05	(127,186.79)
Total Other Financing Sources:	3,250,021.00	92,345.84	3,342,366.84	3,215,180.05	(127,186.79)
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, 2017

School: Yorkship

	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 137,649.00	\$ 69,437.85	\$ 207,086.85	\$ 207,086.85	
Grades 1-5	1,448,241.00	(325,548.71)	1,122,692.29	1,122,692.29	
Grades 6-8	662,408.00	(227,256.27)	435,151.73	435,151.73	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	56,579.00	317,633.68	374,212.68	369,123.87	\$ 5,088.81
Purchased Professional - Educational Services		117,540.17	117,540.17	122,468.35	(4,928.18)
Purchased Technical Services					
Other Purchased Services					
General Supplies	277,200.00	(244,994.92)	32,205.08	32,205.08	
Textbooks					
Other Objects		5,504.50	5,504.50	5,214.50	290.00
	<u>2,582,077.00</u>	<u>(287,683.70)</u>	<u>2,294,393.30</u>	<u>2,293,942.67</u>	<u>450.63</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, 2017

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		\$ 211,357.60	\$ 211,357.60	\$ 211,357.60	
Other Salaries for Instruction	\$ 292,842.00	(292,842.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	292,842.00	(81,484.40)	211,357.60	211,357.60	-
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, 2017

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers		\$ 166,570.90	\$ 166,570.90	\$ 166,570.90	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	166,570.90	166,570.90	166,570.90	-
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, 2017

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 926,642.00	\$ (336,045.00)	\$ 590,597.00	\$ 477,176.36	\$ 113,420.64
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>926,642.00</u>	<u>(336,045.00)</u>	<u>590,597.00</u>	<u>477,176.36</u>	<u>113,420.64</u>
Total Special Education	<u>1,219,484.00</u>	<u>(250,958.50)</u>	<u>968,525.50</u>	<u>855,104.86</u>	<u>113,420.64</u>
Bilingual Education:					
Salaries of Teachers	67,906.00	(0.39)	67,905.61	59,955.26	7,950.35
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>67,906.00</u>	<u>(0.39)</u>	<u>67,905.61</u>	<u>59,955.26</u>	<u>7,950.35</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	<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, 2017

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
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, 2017

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ 9,872.00	\$ 28,884.00	\$ 28,884.00	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	48,000.00	3,685.97	51,685.97	51,685.97	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Attendance and Social Work	<u>67,012.00</u>	<u>13,557.97</u>	<u>80,569.97</u>	<u>80,569.97</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	70,648.00	13,156.01	83,804.01	83,804.01	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Undistributed Expenditures - Health Services	<u>70,648.00</u>	<u>13,156.01</u>	<u>83,804.01</u>	<u>83,804.01</u>	<u>-</u>
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	<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, 2017

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 77,016.00	\$ (7,313.00)	\$ 69,703.00	\$ 69,703.00	
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	<u>77,016.00</u>	<u>(7,313.00)</u>	<u>69,703.00</u>	<u>69,703.00</u>	<u>-</u>
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	97,205.00	(97,205.00)			
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	<u>97,205.00</u>	<u>(97,205.00)</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					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<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, 2017

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 114,125.00	\$ (3,887.31)	\$ 110,237.69	\$ 110,237.69	
Salaries of Other Professional Staff	73,000.00	7,666.74	80,666.74	80,666.74	
Salaries of Secretarial and Clerical Assistants	106,600.00	(2,569.23)	104,030.77	104,030.77	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	<u>293,725.00</u>	<u>1,210.20</u>	<u>294,935.20</u>	<u>294,935.20</u>	<u>-</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 118,765.00	\$ (3,283.09)	\$ 115,481.91	\$ 115,481.91	
General Supplies					
Total Undistributed Expenditures - Security	<u>118,765.00</u>	<u>(3,283.09)</u>	<u>115,481.91</u>	<u>115,481.91</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		11,633.04	11,633.04	11,579.00	\$ 54.04
Total Undistributed Expenditures - Student Transportation		<u>11,633.04</u>	<u>11,633.04</u>	<u>11,579.00</u>	<u>54.04</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	375,506.00	(322,519.00)	52,987.00	52,987.00	
Other Employee Benefits - PERS	55,027.00	42,259.43	97,286.43	97,286.43	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>430,533.00</u>	<u>(280,259.57)</u>	<u>150,273.43</u>	<u>150,273.43</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,154,904.00</u>	<u>(348,503.44)</u>	<u>806,400.56</u>	<u>806,346.52</u>	<u>54.04</u>
Total General Current Expense	<u>5,024,371.00</u>	<u>(887,146.03)</u>	<u>4,137,224.97</u>	<u>4,015,349.31</u>	<u>121,875.66</u>
Capital Outlay:					
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, 2017

School: Yorkship

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Special Education:					
Preschool - Disabled					
Cognitive - 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/>
Total Capital Outlay	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
District-Wide School Based Expenditures	\$ 5,024,371.00	\$ (887,146.03)	\$ 4,137,224.97	\$ 4,015,349.31	\$ 121,875.66
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Other Financing Sources :					
Operating Transfer In	5,024,371.00	(887,146.03)	4,137,224.97	4,015,349.31	(121,875.66)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources:	5,024,371.00	(887,146.03)	4,137,224.97	4,015,349.31	(121,875.66)
	<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, 2017

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5	\$ 71,892.00	\$ 56,523.65	\$ 128,415.65	\$ 128,415.65	
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Regular Programs	<u>71,892.00</u>	<u>56,523.65</u>	<u>128,415.65</u>	<u>128,415.65</u>	<u>-</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: McGraw

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: McGraw

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	-	-	-	-	-
Total Special Education	-	-	-	-	-
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 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, 2017

School: McGraw

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
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					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	-	-	-	-	-
Undistributed Expenditures - Health Services:					
Salaries					
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	-	-	-	-	-
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	-	-	-	-	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
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, 2017

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir					
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.	-	-	-	-	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	-	-	-	-	-
Undistributed Expenditures - Security					
Salaries	\$ 29,691.00	\$ 11,658.00	\$ 41,349.00	\$ 41,349.00	
General Supplies					
Total Undistributed Expenditures -					
Security	29,691.00	11,658.00	41,349.00	41,349.00	-
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors					
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, 2017

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 46,636.00	\$ (39,804.00)	\$ 6,832.00	\$ 6,832.00	
Other Retirement Contributions - PERS					
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	46,636.00	(39,804.00)	6,832.00	6,832.00	-
Total Undistributed Expenditures	76,327.00	(28,146.00)	48,181.00	48,181.00	-
Total General Current Expense	148,219.00	28,377.65	176,596.65	176,596.65	-
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: McGraw

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	\$ 148,219.00	\$ 28,377.65	\$ 176,596.65	\$ 176,596.65	-
Other Financing Sources :					
Operating Transfer In	148,219.00	28,377.65	176,596.65	176,596.65	-
Total Other Financing Sources:	148,219.00	28,377.65	176,596.65	176,596.65	-
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, 2017

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8	\$ 398,434.00	\$ 342,155.66	\$ 740,589.66	\$ 740,589.66	
Grades 9-12	1,761,454.00	(170,702.92)	1,590,751.08	1,590,751.08	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services		47,024.52	47,024.52	47,024.52	
Purchased Technical Services					
Other Purchased Services					
General Supplies	303,450.00	(134,616.26)	168,833.74	145,091.04	\$ 23,742.70
Textbooks		833.00	833.00		833.00
Other Objects		10,239.80	10,239.80	10,183.80	56.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Regular Programs	2,463,338.00	94,933.80	2,558,271.80	2,533,640.10	24,631.70
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					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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, 2017

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 79,866.00	\$ 99,453.01	\$ 179,319.01	\$ 177,564.00	\$ 1,755.01
Other Salaries for Instruction		19,122.00	19,122.00	9,800.02	9,321.98
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	<u>79,866.00</u>	<u>118,575.01</u>	<u>198,441.01</u>	<u>187,364.02</u>	<u>11,076.99</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
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, 2017

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 463,321.00	\$ (187,621.27)	\$ 275,699.73	\$ 260,950.43	\$ 14,749.30
Other Salaries for Instruction	53,244.00	(26,821.00)	26,423.00	26,423.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>516,565.00</u>	<u>(214,442.27)</u>	<u>302,122.73</u>	<u>287,373.43</u>	<u>14,749.30</u>
Total Special Education	<u>596,431.00</u>	<u>(95,867.26)</u>	<u>500,563.74</u>	<u>474,737.45</u>	<u>25,826.29</u>
Bilingual Education:					
Salaries of Teachers		41,665.41	41,665.41	41,665.41	
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>-</u>	<u>41,665.41</u>	<u>41,665.41</u>	<u>41,665.41</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<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, 2017

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries	\$ 758,484.00	\$ (758,484.00)			
Purchased Services					
Supplies and Materials	325,065.00	(325,065.00)			
Other Objects					
Total Before/After School Programs - Instruction	<u>1,083,549.00</u>	<u>(1,083,549.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ 66,492.08	\$ 85,504.08	\$ 85,504.08	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams		169,488.16	169,488.16	169,488.16	
Salaries of Community/School Coordinators	48,000.00	(4,999.93)	43,000.07	43,000.07	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>67,012.00</u>	<u>230,980.31</u>	<u>297,992.31</u>	<u>297,992.31</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	70,648.00	13,283.00	83,931.00	83,931.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>70,648.00</u>	<u>13,283.00</u>	<u>83,931.00</u>	<u>83,931.00</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, 2017

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 154,032.00	\$ 11,092.40	\$ 165,124.40	\$ 165,124.40	
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	<u>154,032.00</u>	<u>11,092.40</u>	<u>165,124.40</u>	<u>165,124.40</u>	<u>-</u>
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	97,205.00	(97,205.00)			
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services		6,500.00	6,500.00	6,500.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	<u>97,205.00</u>	<u>(90,705.00)</u>	<u>6,500.00</u>	<u>6,500.00</u>	<u>-</u>
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	<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, 2017

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services		\$ 42,400.00	\$ 42,400.00	\$ 42,400.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	-	42,400.00	42,400.00	42,400.00	-
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 126,805.00	24,593.00	151,398.00	151,398.00	
Salaries of Other Professional Staff	73,000.00	2,249.93	75,249.93	75,249.93	
Salaries of Secretarial and Clerical Assistants	106,600.00	(53,824.96)	52,775.04	52,775.04	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	306,405.00	(26,982.03)	279,422.97	279,422.97	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial 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, 2017

School: Morgan Village Middle School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 118,765.00	\$ (15,645.54)	\$ 103,119.46	\$ 103,119.46	
General Supplies					
Total Undistributed Expenditures - Security	118,765.00	(15,645.54)	103,119.46	103,119.46	-
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		50,686.36	50,686.36	50,481.00	\$ 205.36
Total Undistributed Expenditures - Student Transportation	-	50,686.36	50,686.36	50,481.00	205.36
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	300,968.00	(241,040.00)	59,928.00	59,928.00	
Other Retirement Contributions - PERS		93,371.15	93,371.15	93,371.15	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	300,968.00	(147,668.85)	153,299.15	153,299.15	-
Total Undistributed Expenditures	1,115,035.00	67,440.65	1,182,475.65	1,182,270.29	205.36
Total General Current Expense	5,258,353.00	(975,376.40)	4,282,976.60	4,232,313.25	50,663.35
Capital Outlay:					
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, 2017

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)
Capital Outlay (Cont'd):					
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
District-Wide School Based Expenditures	<u>\$ 5,258,353.00</u>	<u>\$ (975,376.40)</u>	<u>\$ 4,282,976.60</u>	<u>\$ 4,232,313.25</u>	<u>\$ 50,663.35</u>
Other Financing Sources :					
Operating Transfer In	<u>5,258,353.00</u>	<u>(975,376.40)</u>	<u>4,282,976.60</u>	<u>4,232,313.25</u>	<u>(50,663.35)</u>
Total Other Financing Sources:	<u>5,258,353.00</u>	<u>(975,376.40)</u>	<u>4,282,976.60</u>	<u>4,232,313.25</u>	<u>(50,663.35)</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, 2017

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 206,473.00	\$ 21,758.09	\$ 228,231.09	\$ 228,231.09	
Grades 1-5	1,587,235.00	(85,604.19)	1,501,630.81	1,501,630.81	
Grades 6-8	662,408.00	(30,133.54)	632,274.46	632,274.46	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	84,868.00	31,053.38	115,921.38	114,039.40	\$ 1,881.98
Purchased Professional - Educational Services		131,282.38	131,282.38	131,282.38	
Purchased Technical Services					
Other Purchased Services					
General Supplies	276,150.00	(232,114.95)	44,035.05	38,362.42	5,672.63
Textbooks					
Other Objects		7,913.35	7,913.35	7,479.80	433.55
	<u>2,817,134.00</u>	<u>(155,845.48)</u>	<u>2,661,288.52</u>	<u>2,653,300.36</u>	<u>7,988.16</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, 2017

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
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		\$ 212,036.94	\$ 212,036.94	\$ 212,036.94	
Other Salaries for Instruction	\$ 133,110.00	(52,023.00)	81,087.00	69,565.00	\$ 11,522.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	133,110.00	160,013.94	293,123.94	281,601.94	11,522.00
Autism:					
Salaries of Teachers		153,419.15	153,419.15	149,425.93	3,993.22
Other Salaries for Instruction		33,401.00	33,401.00	31,983.40	1,417.60
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	186,820.15	186,820.15	181,409.33	5,410.82

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Wilson

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 794,265.00	\$ (254,163.81)	\$ 540,101.19	\$ 472,853.28	\$ 67,247.91
Other Salaries for Instruction	106,488.00	(106,488.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>900,753.00</u>	<u>(360,651.81)</u>	<u>540,101.19</u>	<u>472,853.28</u>	<u>67,247.91</u>
Cognitive - Severe:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Severe	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education	<u>1,033,863.00</u>	<u>(13,817.72)</u>	<u>1,020,045.28</u>	<u>935,864.55</u>	<u>84,180.73</u>
Bilingual Education:					
Salaries of Teachers	33,953.00	(5,959.50)	27,993.50	27,993.44	0.06
Other Salaries for Instruction					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>33,953.00</u>	<u>(5,959.50)</u>	<u>27,993.50</u>	<u>27,993.44</u>	<u>0.06</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<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, 2017

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
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					
General Supplies					
Total Summer School Programs - Instruction	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries		\$ 53,389.20	\$ 53,389.20	\$ 53,211.40	\$ 177.80
Total Instructional/Alternative Education Program - Instruction	-	53,389.20	53,389.20	53,211.40	177.80

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ 30,649.60	\$ 49,661.60	\$ 49,661.60	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	48,000.00	2,833.40	50,833.40	50,833.40	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>67,012.00</u>	<u>33,483.00</u>	<u>100,495.00</u>	<u>100,495.00</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	70,648.00	(9,045.00)	61,603.00	61,603.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>70,648.00</u>	<u>(9,045.00)</u>	<u>61,603.00</u>	<u>61,603.00</u>	<u>-</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	77,016.00	(7,913.00)	69,103.00	69,103.00	
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	<u>77,016.00</u>	<u>(7,913.00)</u>	<u>69,103.00</u>	<u>69,103.00</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, 2017

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	\$ 97,205.00	\$ (97,205.00)			
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	<u>97,205.00</u>	<u>(97,205.00)</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					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<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					
Total Undistributed Expenditures - 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, 2017

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 114,125.00	\$ (7,222.26)	\$ 106,902.74	\$ 106,902.74	
Salaries of Other Professional Staff	73,000.00	333.26	73,333.26	73,333.26	
Salaries of Secretarial and Clerical Assistants	106,600.00	(1,148.32)	105,451.68	105,451.68	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	293,725.00	(8,037.32)	285,687.68	285,687.68	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial Services	-	-	-	-	-
Undistributed Expenditures - Security					
Salaries	118,765.00	(20,059.98)	98,705.02	98,705.02	
General Supplies					
Total Undistributed Expenditures - Security	118,765.00	(20,059.98)	98,705.02	98,705.02	-
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		33,517.00	33,517.00	25,096.00	\$ 8,421.00
Total Undistributed Expenditures - Student Transportation	-	33,517.00	33,517.00	25,096.00	8,421.00

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Wilson

	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 393,123.00	\$ (334,154.00)	\$ 58,969.00	\$ 58,969.00	
Other Retirement Contributions - PERS	56,106.00	37,936.33	94,042.33	94,042.33	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	449,229.00	(296,217.67)	153,011.33	153,011.33	-
Total Undistributed Expenditures	1,173,600.00	(371,477.97)	802,122.03	793,701.03	\$ 8,421.00
Total General Current Expense	5,058,550.00	(493,711.47)	4,564,838.53	4,464,070.78	100,767.75
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Wilson

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction		\$ 2,868.00	\$ 2,868.00	\$ 2,868.00	
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	2,868.00	2,868.00	2,868.00	-
Total Capital Outlay	-	2,868.00	2,868.00	2,868.00	-
District-Wide School Based Expenditures	\$ 5,058,550.00	(490,843.47)	4,567,706.53	4,466,938.78	\$ 100,767.75
Other Financing Sources :					
Operating Transfer In	5,058,550.00	(490,843.47)	4,567,706.53	4,466,938.78	(100,767.75)
Total Other Financing Sources:	5,058,550.00	(490,843.47)	4,567,706.53	4,466,938.78	(100,767.75)
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, 2017

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5	\$ 71,892.00	\$ 3,589.35	\$ 75,481.35	\$ 75,481.35	
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Regular Programs	<u>71,892.00</u>	<u>3,589.35</u>	<u>75,481.35</u>	<u>75,481.35</u>	<u>-</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: RC Molina Elementary School

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
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, 2017

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	_____	_____	_____	_____	_____
Total Resource Room/Center	-	-	-	-	-
	_____	_____	_____	_____	_____
Total Special Education	-	-	-	-	-
	_____	_____	_____	_____	_____
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					
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, 2017

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
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, 2017

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
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					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	-	-	-	-	-
Undistributed Expenditures - Health Services:					
Salaries					
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	-	-	-	-	-
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, 2017

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - 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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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					
Total Undistributed Expenditures - Improvement Instructional Services	<u>-</u>	<u>-</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					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<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, 2017

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - 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					
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.	-	-	-	-	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial 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, 2017

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 29,691.00	\$ 4,727.60	\$ 34,418.60	\$ 34,418.60	
General Supplies					
Total Undistributed Expenditures - Security	<u>29,691.00</u>	<u>4,727.60</u>	<u>34,418.60</u>	<u>34,418.60</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	54,453.00	(47,514.00)	6,939.00	6,939.00	
Other Retirement Contributions - PERS					
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>54,453.00</u>	<u>(47,514.00)</u>	<u>6,939.00</u>	<u>6,939.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>84,144.00</u>	<u>(42,786.40)</u>	<u>41,357.60</u>	<u>41,357.60</u>	<u>-</u>
Total General Current Expense	<u>156,036.00</u>	<u>(39,197.05)</u>	<u>116,838.95</u>	<u>116,838.95</u>	<u>-</u>
Capital Outlay:					
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, 2017

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
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	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	\$ 156,036.00	\$ (39,197.05)	\$ 116,838.95	\$ 116,838.95	
Other Financing Sources :					
Operating Transfer In	156,036.00	(39,197.05)	116,838.95	116,838.95	-
Total Other Financing Sources:	156,036.00	(39,197.05)	116,838.95	116,838.95	-
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, 2017

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 68,824.00	\$ (12,237.00)	\$ 56,587.00	\$ 56,587.00	
Grades 1-5	689,709.00	(186,154.64)	503,554.36	503,554.36	
Grades 6-8	398,434.00	71,647.11	470,081.11	470,081.11	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	28,289.00	63,222.46	91,511.46	86,586.51	\$ 4,924.95
Purchased Professional - Educational Services		66,707.26	66,707.26	66,707.26	
Purchased Technical Services					
Other Purchased Services					
General Supplies	114,450.00	(89,332.74)	25,117.26	21,372.96	3,744.30
Textbooks					
Other Objects		14,740.69	14,740.69	13,070.69	1,670.00
	<u>1,299,706.00</u>	<u>(71,406.86)</u>	<u>1,228,299.14</u>	<u>1,217,959.89</u>	<u>10,339.25</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, 2017

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 186,354.00	\$ 4,439.00	\$ 190,793.00	\$ 134,806.00	\$ 55,987.00
Other Salaries for Instruction		19,341.00	19,341.00	19,341.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	<u>186,354.00</u>	<u>23,780.00</u>	<u>210,134.00</u>	<u>154,147.00</u>	<u>55,987.00</u>
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, 2017

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers		\$ 70,754.33	\$ 70,754.33	\$ 69,831.35	\$ 922.98
Other Salaries for Instruction		31,944.00	31,944.00		31,944.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	<u>-</u>	<u>102,698.33</u>	<u>102,698.33</u>	<u>69,831.35</u>	<u>32,866.98</u>
Multiple Disabilities:					
Salaries of Teachers		122,690.00	122,690.00	120,565.35	2,124.65
Other Salaries for Instruction		30,873.00	30,873.00	30,873.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>-</u>	<u>153,563.00</u>	<u>153,563.00</u>	<u>151,438.35</u>	<u>2,124.65</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, 2017

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 661,887.00	\$ (400,842.10)	\$ 261,044.90	\$ 261,044.90	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	661,887.00	(400,842.10)	261,044.90	261,044.90	-
Total Special Education	848,241.00	(120,800.77)	727,440.23	636,461.60	\$ 90,978.63
Bilingual Education:					
Salaries of Teachers	33,953.00	(21,321.76)	12,631.24		12,631.24
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	33,953.00	(21,321.76)	12,631.24	-	12,631.24
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					
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, 2017

School: Riletta Cream Elementary School

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ (19,012.00)			
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	48,000.00	2,416.74	\$ 50,416.74	\$ 50,416.74	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>67,012.00</u>	<u>(16,595.26)</u>	<u>50,416.74</u>	<u>50,416.74</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	70,648.00	13,283.00	83,931.00	83,931.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>70,648.00</u>	<u>13,283.00</u>	<u>83,931.00</u>	<u>83,931.00</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, 2017

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 77,016.00	\$ (5,086.18)	\$ 71,929.82	\$ 71,929.82	
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	<u>77,016.00</u>	<u>(5,086.18)</u>	<u>71,929.82</u>	<u>71,929.82</u>	<u>-</u>
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	97,205.00	(97,205.00)			
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	<u>97,205.00</u>	<u>(97,205.00)</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					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<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, 2017

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - 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	\$ 114,125.00	\$ (1,331.85)	\$ 112,793.15	\$ 112,793.15	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	53,300.00	10,609.82	63,909.82	63,909.82	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	167,425.00	9,277.97	176,702.97	176,702.97	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial 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, 2017

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 59,382.00	\$ 13,867.60	\$ 73,249.60	\$ 73,249.60	
General Supplies					
Total Undistributed Expenditures - Security	59,382.00	13,867.60	73,249.60	73,249.60	-
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		17,473.28	17,473.28	11,987.50	\$ 5,485.78
Total Undistributed Expenditures - Student Transportation	-	17,473.28	17,473.28	11,987.50	5,485.78
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	241,136.00	(190,547.00)	50,589.00	50,589.00	
Other Retirement Contributions - PERS	42,591.00	25,817.21	68,408.21	68,408.21	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	283,727.00	(164,729.79)	118,997.21	118,997.21	-
Total Undistributed Expenditures	822,415.00	(229,714.38)	592,700.62	587,214.84	5,485.78
Total General Current Expense	3,004,315.00	(443,243.77)	2,561,071.23	2,441,636.33	119,434.90
Capital Outlay:					
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, 2017

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>
Capital Outlay (Cont'd):					
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	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 3,004,315.00</u>	<u>\$ (443,243.77)</u>	<u>\$ 2,561,071.23</u>	<u>\$ 2,441,636.33</u>	<u>\$ 119,434.90</u>
Other Financing Sources :					
Operating Transfer In	<u>3,004,315.00</u>	<u>(443,243.77)</u>	<u>2,561,071.23</u>	<u>2,441,636.33</u>	<u>(119,434.90)</u>
Total Other Financing Sources:	<u>3,004,315.00</u>	<u>(443,243.77)</u>	<u>2,561,071.23</u>	<u>2,441,636.33</u>	<u>(119,434.90)</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, 2017

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 137,649.00	\$ (64,194.95)	\$ 73,454.05	\$ 73,454.05	
Grades 1-5	1,172,991.00	(122,959.98)	1,050,031.02	1,050,031.02	
Grades 6-8		246,330.16	246,330.16	246,330.16	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	56,579.00	77,992.62	134,571.62	100,504.99	\$ 34,066.63
Purchased Professional - Educational Services		66,707.26	66,707.26	66,707.26	
Purchased Technical Services					
Other Purchased Services					
General Supplies	153,825.00	(63,412.79)	90,412.21	90,396.89	15.32
Textbooks					
Other Objects		4,789.15	4,789.15	4,789.15	
	<u>1,521,044.00</u>	<u>145,251.47</u>	<u>1,666,295.47</u>	<u>1,632,213.52</u>	<u>34,081.95</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, 2017

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
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	\$ 106,488.00	\$ (50,501.00)	\$ 55,987.00	\$ 55,987.00	
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	106,488.00	(50,501.00)	55,987.00	55,987.00	-
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, 2017

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers		\$ 28,607.23	\$ 28,607.23		\$ 28,607.23
Other Salaries for Instruction		33,444.00	33,444.00	\$ 32,960.34	483.66
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	62,051.23	62,051.23	32,960.34	29,090.89
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, 2017

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 529,510.00	\$ 4,974.42	\$ 534,484.42	\$ 521,298.87	\$ 13,185.55
Other Salaries for Instruction		33,944.00	33,944.00	33,944.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>529,510.00</u>	<u>38,918.42</u>	<u>568,428.42</u>	<u>555,242.87</u>	<u>13,185.55</u>
Total Special Education	<u>635,998.00</u>	<u>50,468.65</u>	<u>686,466.65</u>	<u>644,190.21</u>	<u>42,276.44</u>
Bilingual Education:					
Salaries of Teachers	67,906.00	(14,919.00)	52,987.00	51,662.32	1,324.68
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>67,906.00</u>	<u>(14,919.00)</u>	<u>52,987.00</u>	<u>51,662.32</u>	<u>1,324.68</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Sharp

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ (19,012.00)			
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	48,000.00	12,000.00	\$ 60,000.00	\$ 60,000.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>67,012.00</u>	<u>(7,012.00)</u>	<u>60,000.00</u>	<u>60,000.00</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	70,648.00	16,204.00	86,852.00	86,852.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>70,648.00</u>	<u>16,204.00</u>	<u>86,852.00</u>	<u>86,852.00</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	77,016.00	(7,260.52)	69,755.48	69,755.48	
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	<u>77,016.00</u>	<u>(7,260.52)</u>	<u>69,755.48</u>	<u>69,755.48</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, 2017

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	\$ 97,205.00	\$ (97,205.00)			
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services		19,017.00	\$ 19,017.00	\$ 19,017.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	<u>97,205.00</u>	<u>(78,188.00)</u>	<u>19,017.00</u>	<u>19,017.00</u>	<u>-</u>
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	<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					
Total Undistributed Expenditures - 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, 2017

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 114,125.00	\$ (2,494.16)	\$ 111,630.84	\$ 111,630.84	
Salaries of Other Professional Staff	73,000.00	(31,403.85)	41,596.15	41,596.15	
Salaries of Secretarial and Clerical Assistants	106,600.00	1,575.34	108,175.34	108,175.34	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	<u>293,725.00</u>	<u>(32,322.67)</u>	<u>261,402.33</u>	<u>261,402.33</u>	<u>-</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	89,074.00	(37,795.52)	51,278.48	51,278.48	
General Supplies					
Total Undistributed Expenditures - Security	<u>89,074.00</u>	<u>(37,795.52)</u>	<u>51,278.48</u>	<u>51,278.48</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		8,749.20	8,749.20	8,077.00	\$ 672.20
Total Undistributed Expenditures - Student Transportation	<u>-</u>	<u>8,749.20</u>	<u>8,749.20</u>	<u>8,077.00</u>	<u>672.20</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, 2017

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 250,957.00	\$ (202,050.00)	\$ 48,907.00	\$ 48,907.00	
Other Retirement Contributions - PERS	33,911.00	30,021.07	63,932.07	63,932.07	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	284,868.00	(172,028.93)	112,839.07	112,839.07	-
Total Undistributed Expenditures	979,548.00	(309,654.44)	669,893.56	669,221.36	\$ 672.20
Total General Current Expense	3,204,496.00	(128,853.32)	3,075,642.68	2,997,287.41	78,355.27
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Sharp

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	\$ 3,204,496.00	\$ (128,853.32)	\$ 3,075,642.68	\$ 2,997,287.41	\$ 78,355.27
Other Financing Sources :					
Operating Transfer In	3,204,496.00	(128,853.32)	3,075,642.68	2,997,287.41	(78,355.27)
Total Other Financing Sources:	3,204,496.00	(128,853.32)	3,075,642.68	2,997,287.41	(78,355.27)
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, 2017

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 68,824.00	\$ 106,974.10	\$ 175,798.10	\$ 175,798.10	
Grades 1-5	828,869.00	(69,683.38)	759,185.62	759,185.62	
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	28,289.00	82,150.49	110,439.49	107,487.27	\$ 2,952.22
Purchased Professional - Educational Services		53,923.43	53,923.43	53,923.43	
Purchased Technical Services		53,923.43	53,923.43	53,923.43	
Other Purchased Services					
General Supplies	122,850.00	(97,375.87)	25,474.13	25,150.28	323.85
Textbooks					
Other Objects					
Total Regular Programs	1,048,832.00	75,988.77	1,124,820.77	1,121,544.70	3,276.07
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, 2017

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
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	\$ 186,354.00	\$ (38,678.33)	\$ 147,675.67	\$ 147,675.67	
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	186,354.00	(38,678.33)	147,675.67	147,675.67	-
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, 2017

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers		\$ 66,503.00	\$ 66,503.00	\$ 60,767.85	\$ 5,735.15
Other Salaries for Instruction		19,341.00	19,341.00	18,954.18	386.82
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>-</u>	<u>85,844.00</u>	<u>85,844.00</u>	<u>79,722.03</u>	<u>6,121.97</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, 2017

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 661,887.00	\$ (600,284.00)	\$ 61,603.00	\$ 61,587.00	\$ 16.00
Other Salaries for Instruction		62,688.00	62,688.00	62,539.63	148.37
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>661,887.00</u>	<u>(537,596.00)</u>	<u>124,291.00</u>	<u>124,126.63</u>	<u>164.37</u>
Total Special Education	<u>848,241.00</u>	<u>(490,430.33)</u>	<u>357,810.67</u>	<u>351,524.33</u>	<u>6,286.34</u>
Bilingual Education:					
Salaries of Teachers	623,824.00	(192,186.15)	431,637.85	399,975.01	31,662.84
Other Salaries for Instruction	30,390.00	20,047.26	50,437.26	50,437.26	
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>654,214.00</u>	<u>(172,138.89)</u>	<u>482,075.11</u>	<u>450,412.27</u>	<u>31,662.84</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	<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, 2017

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
School Sponsored Athletics - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
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, 2017

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ (19,012.00)			
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	48,000.00	8,500.57	\$ 56,500.57	\$ 56,500.57	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>67,012.00</u>	<u>(10,511.43)</u>	<u>56,500.57</u>	<u>56,500.57</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	70,648.00	12,683.00	83,331.00	83,331.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>70,648.00</u>	<u>12,683.00</u>	<u>83,331.00</u>	<u>83,331.00</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, 2017

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 77,016.00	\$ 64,029.56	\$ 141,045.56	\$ 141,045.56	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials		1,760.34	1,760.34	1,760.34	
Other Objects					
Total Undistributed Expenditures - Guidance	<u>77,016.00</u>	<u>65,789.90</u>	<u>142,805.90</u>	<u>142,805.90</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					
Total Undistributed Expenditures -					
Improvement Instructional Services	<u>-</u>	<u>-</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					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<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, 2017

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services		\$ 13,899.00	\$ 13,899.00	\$ 13,899.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>-</u>	<u>13,899.00</u>	<u>13,899.00</u>	<u>13,899.00</u>	<u>-</u>
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 114,125.00	6,299.52	120,424.52	120,424.52	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	53,300.00	(4,365.22)	48,934.78	48,934.78	
Other Salaries					
Purchased Professional and Technical Services		5,404.00	5,404.00	5,404.00	
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	<u>167,425.00</u>	<u>7,338.30</u>	<u>174,763.30</u>	<u>174,763.30</u>	<u>-</u>
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 59,382.00	\$ 10,330.07	\$ 69,712.07	\$ 69,712.07	
General Supplies					
Total Undistributed Expenditures - Security	<u>59,382.00</u>	<u>10,330.07</u>	<u>69,712.07</u>	<u>69,712.07</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		7,952.75	7,952.75	7,065.00	\$ 887.75
Total Undistributed Expenditures - Student Transportation	<u>-</u>	<u>7,952.75</u>	<u>7,952.75</u>	<u>7,065.00</u>	<u>887.75</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	281,472.00	(231,549.00)	49,923.00	49,923.00	
Other Retirement Contributions - PERS	45,908.00	30,879.08	76,787.08	76,787.08	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>327,380.00</u>	<u>(200,669.92)</u>	<u>126,710.08</u>	<u>126,710.08</u>	<u>-</u>
Total Undistributed Expenditures	<u>768,863.00</u>	<u>(93,188.33)</u>	<u>675,674.67</u>	<u>674,786.92</u>	<u>887.75</u>
Total General Current Expense	<u>3,320,150.00</u>	<u>(679,768.78)</u>	<u>2,640,381.22</u>	<u>2,598,268.22</u>	<u>42,113.00</u>
Capital Outlay:					
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, 2017

School: Sumner

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
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	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 3,320,150.00</u>	<u>\$ (679,768.78)</u>	<u>\$ 2,640,381.22</u>	<u>\$ 2,598,268.22</u>	<u>\$ 42,113.00</u>
Other Financing Sources :					
Operating Transfer In	<u>3,320,150.00</u>	<u>(679,768.78)</u>	<u>2,640,381.22</u>	<u>2,598,268.22</u>	<u>(42,113.00)</u>
Total Other Financing Sources:	<u>3,320,150.00</u>	<u>(679,768.78)</u>	<u>2,640,381.22</u>	<u>2,598,268.22</u>	<u>(42,113.00)</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, 2017

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 206,473.00	\$ (39,756.93)	\$ 166,716.07	\$ 166,716.07	
Grades 1-5	1,034,457.00	19,114.06	1,053,571.06	1,053,571.06	
Grades 6-8	398,434.00	41,326.00	439,760.00	439,760.00	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	84,868.00	(27,551.75)	57,316.25	55,937.70	\$ 1,378.55
Purchased Professional - Educational Services		86,457.81	86,457.81	86,457.81	
Purchased Technical Services					
Other Purchased Services					
General Supplies	186,375.00	(126,245.18)	60,129.82	50,636.18	9,493.64
Textbooks					
Other Objects		7,105.00	7,105.00	7,105.00	
	<u>1,910,607.00</u>	<u>(39,550.99)</u>	<u>1,871,056.01</u>	<u>1,860,183.82</u>	<u>10,872.19</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, 2017

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		\$ 186,878.73	\$ 186,878.73	\$ 171,597.65	\$ 15,281.08
Other Salaries for Instruction	\$ 79,866.00	(2,204.00)	77,662.00	77,565.29	96.71
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	<u>79,866.00</u>	<u>184,674.73</u>	<u>264,540.73</u>	<u>249,162.94</u>	<u>15,377.79</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: US Wiggins

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 595,699.00	\$ (158,214.00)	\$ 437,485.00	\$ 320,811.00	\$ 116,674.00
Other Salaries for Instruction		35,000.00	35,000.00	27,459.70	7,540.30
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>595,699.00</u>	<u>(123,214.00)</u>	<u>472,485.00</u>	<u>348,270.70</u>	<u>124,214.30</u>
Total Special Education	<u>675,565.00</u>	<u>61,460.73</u>	<u>737,025.73</u>	<u>597,433.64</u>	<u>139,592.09</u>
Bilingual Education:					
Salaries of Teachers	67,906.00	19,115.00	87,021.00	43,510.60	43,510.40
Other Salaries for Instruction					
Purchased Professional Education Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>67,906.00</u>	<u>19,115.00</u>	<u>87,021.00</u>	<u>43,510.60</u>	<u>43,510.40</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
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, 2017

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ (19,012.00)			
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	48,000.00	7,644.16	\$ 55,644.16	\$ 55,644.16	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>67,012.00</u>	<u>(11,367.84)</u>	<u>55,644.16</u>	<u>55,644.16</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	70,648.00	4,755.00	75,403.00	75,403.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>70,648.00</u>	<u>4,755.00</u>	<u>75,403.00</u>	<u>75,403.00</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	77,016.00	(6,913.00)	70,103.00	70,103.00	
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	<u>77,016.00</u>	<u>(6,913.00)</u>	<u>70,103.00</u>	<u>70,103.00</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, 2017

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
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, 2017

School: US Wiggins

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 114,125.00	\$ (3,112.76)	\$ 111,012.24	\$ 111,012.24	
Salaries of Other Professional Staff	73,000.00	(934.55)	72,065.45	72,065.45	
Salaries of Secretarial and Clerical Assistants	106,600.00	(3,193.00)	103,407.00	103,407.00	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>293,725.00</u>	<u>(7,240.31)</u>	<u>286,484.69</u>	<u>286,484.69</u>	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Undistributed Expenditures - Security					
Salaries	89,074.00	26,953.58	116,027.58	116,027.58	
General Supplies					
Total Undistributed Expenditures -					
Security	<u>89,074.00</u>	<u>26,953.58</u>	<u>116,027.58</u>	<u>116,027.58</u>	-
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors		20,430.75	20,430.75	18,626.75	\$ 1,804.00
Total Undistributed Expenditures - Student Transportation	<u>-</u>	<u>20,430.75</u>	<u>20,430.75</u>	<u>18,626.75</u>	<u>1,804.00</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, 2017

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 309,186.00	\$ (252,250.00)	\$ 56,936.00	\$ 56,936.00	
Other Retirement Contributions - PERS	63,984.00	5,433.30	69,417.30	69,417.30	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>373,170.00</u>	<u>(246,816.70)</u>	<u>126,353.30</u>	<u>126,353.30</u>	-
Total Undistributed Expenditures	<u>970,645.00</u>	<u>(220,198.52)</u>	<u>750,446.48</u>	<u>748,642.48</u>	<u>\$ 1,804.00</u>
Total General Current Expense	<u>3,624,723.00</u>	<u>(179,173.78)</u>	<u>3,445,549.22</u>	<u>3,249,770.54</u>	<u>195,778.68</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: US Wiggins

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security		\$ 39,920.08	\$ 39,920.08	\$ 39,920.08	
Total Equipment	-	39,920.08	39,920.08	39,920.08	-
Total Capital Outlay	-	39,920.08	39,920.08	39,920.08	-
District-Wide School Based Expenditures	\$ 3,624,723.00	(139,253.70)	3,485,469.30	3,289,690.62	\$ 195,778.68
Other Financing Sources :					
Operating Transfer In	3,624,723.00	(139,253.70)	3,485,469.30	3,289,690.62	(195,778.68)
Total Other Financing Sources:	3,624,723.00	(139,253.70)	3,485,469.30	3,289,690.62	(195,778.68)
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, 2017

School: Veterans Memorial Middle

	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 68,824.00	\$ 152,256.12	\$ 221,080.12	\$ 221,080.12	
Grades 1-5	965,633.00	(246,502.75)	719,130.25	719,130.25	
Grades 6-8	662,408.00	306,046.42	968,454.42	968,454.42	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	28,289.00	99,926.54	128,215.54	128,215.54	
Purchased Professional - Educational Services		118,716.23	118,716.23	109,996.23	\$ 8,720.00
Purchased Technical Services					
Other Purchased Services					
General Supplies	223,125.00	(181,865.90)	41,259.10	34,354.27	6,904.83
Textbooks					
Other Objects		11,621.95	11,621.95	11,231.65	390.30
	<u>1,948,279.00</u>	<u>260,198.61</u>	<u>2,208,477.61</u>	<u>2,192,462.48</u>	<u>16,015.13</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, 2017

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
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	\$ 106,488.00	\$ 46,636.00	\$ 153,124.00	\$ 153,124.00	
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	106,488.00	46,636.00	153,124.00	153,124.00	-
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, 2017

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers		\$ 63,203.00	\$ 63,203.00	\$ 63,203.00	
Other Salaries for Instruction		18,521.00	18,521.00	18,521.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	<u>-</u>	<u>81,724.00</u>	<u>81,724.00</u>	<u>81,724.00</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 529,510.00	\$ (414,950.75)	\$ 114,559.25	\$ 114,559.25	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	529,510.00	(414,950.75)	114,559.25	114,559.25	-
Total Special Education	635,998.00	(286,590.75)	349,407.25	349,407.25	-
Bilingual Education:					
Salaries of Teachers	551,694.00	135,067.00	686,761.00	667,387.91	\$ 19,373.09
Other Salaries for Instruction		19,341.00	19,341.00	4,835.25	14,505.75
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	551,694.00	154,408.00	706,102.00	672,223.16	33,878.84
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Supplies and Materials	-	6,508.73	6,508.73	2,571.23	3,937.50

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Instruction:					
Salaries		\$ 53,775.44	\$ 53,775.44	\$ 53,775.44	
Supplies and Materials					
Total Summer School Programs - Instruction	<u>-</u>	<u>53,775.44</u>	<u>53,775.44</u>	<u>53,775.44</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries					-
Total Instructional/Alternative Education Program - Instruction	<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, 2017

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 19,012.00	\$ (19,012.00)			
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	48,000.00	(22,541.70)	\$ 25,458.30	\$ 25,458.30	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>67,012.00</u>	<u>(41,553.70)</u>	<u>25,458.30</u>	<u>25,458.30</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	70,648.00	(1,425.00)	69,223.00	69,223.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>70,648.00</u>	<u>(1,425.00)</u>	<u>69,223.00</u>	<u>69,223.00</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, 2017

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 77,016.00	\$ 6,787.50	\$ 83,803.50	\$ 83,803.50	
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	<u>77,016.00</u>	<u>6,787.50</u>	<u>83,803.50</u>	<u>83,803.50</u>	<u>-</u>
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	97,205.00	(97,205.00)			
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services		1,419.35	1,419.35	1,419.35	
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	<u>97,205.00</u>	<u>(95,785.65)</u>	<u>1,419.35</u>	<u>1,419.35</u>	<u>-</u>
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	<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, 2017

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - 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	\$ 114,125.00	\$ 26,804.03	\$ 140,929.03	\$ 140,929.03	
Salaries of Other Professional Staff	73,000.00	2,790.39	75,790.39	75,790.39	
Salaries of Secretarial and Clerical Assistants	106,600.00	(3,618.88)	102,981.12	102,981.12	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Support Services-School Admin.	293,725.00	25,975.54	319,700.54	319,700.54	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures - Custodial 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, 2017

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Security					
Salaries	\$ 89,074.00	\$ 6,117.10	\$ 95,191.10	\$ 95,191.10	
General Supplies					
Total Undistributed Expenditures - Security	<u>89,074.00</u>	<u>6,117.10</u>	<u>95,191.10</u>	<u>95,191.10</u>	-
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors		42,193.00	42,193.00	22,670.00	\$ 19,523.00
Total Undistributed Expenditures - Student Transportation	<u>-</u>	<u>42,193.00</u>	<u>42,193.00</u>	<u>22,670.00</u>	<u>19,523.00</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	314,558.00	(262,990.00)	51,568.00	51,568.00	
Other Retirement Contributions - PERS	52,797.00	16,585.76	69,382.76	69,382.76	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>367,355.00</u>	<u>(246,404.24)</u>	<u>120,950.76</u>	<u>120,950.76</u>	-
Total Undistributed Expenditures	<u>1,062,035.00</u>	<u>(304,095.45)</u>	<u>757,939.55</u>	<u>738,416.55</u>	<u>19,523.00</u>
Total General Current Expense	<u>4,198,006.00</u>	<u>(115,795.42)</u>	<u>4,082,210.58</u>	<u>4,008,856.11</u>	<u>73,354.47</u>
Capital Outlay:					
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, 2017

School: Veterans Memorial Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
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	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	<u>\$ 4,198,006.00</u>	<u>\$ (115,795.42)</u>	<u>\$ 4,082,210.58</u>	<u>\$ 4,008,856.11</u>	<u>\$ 73,354.47</u>
Other Financing Sources :					
Operating Transfer In	<u>4,198,006.00</u>	<u>(115,795.42)</u>	<u>4,082,210.58</u>	<u>4,008,856.11</u>	<u>(73,354.47)</u>
Total Other Financing Sources:	<u>4,198,006.00</u>	<u>(115,795.42)</u>	<u>4,082,210.58</u>	<u>4,008,856.11</u>	<u>(73,354.47)</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, 2017

School: Lanning Square Annex

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies		\$ 817.82	\$ 817.82	\$ 667.82	\$ 150.00
Textbooks					
Other Objects		1,423.85	1,423.85	1,423.85	
		1,423.85	1,423.85	1,423.85	
Total Regular Programs	-	2,241.67	2,241.67	2,091.67	150.00
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, 2017

School: Lanning Square Annex

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Lanning Square Annex

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Lanning Square Annex

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	_____	_____	_____	_____	_____
Total Resource Room/Center	-	-	-	-	-
	_____	_____	_____	_____	_____
Total Special Education	-	-	-	-	-
	_____	_____	_____	_____	_____
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
	_____	_____	_____	_____	_____
Total Bilingual Education	-	-	-	-	-
	_____	_____	_____	_____	_____
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
	_____	_____	_____	_____	_____
Total School Sponsored Co-curricular Activities - Instruction	-	-	-	-	-
	_____	_____	_____	_____	_____
School Sponsored Athletics - Instruction:					
Salaries					
	_____	_____	_____	_____	_____
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, 2017

School: Lanning Square Annex

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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Lanning Square Annex

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
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	-	-	-	-	-
Undistributed Expenditures - Health Services:					
Salaries					
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	-	-	-	-	-
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	-	-	-	-	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Lanning Square Annex

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	-	-	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries					
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, 2017

School: Lanning Square Annex

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir					
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.	-	-	-	-	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	-	-	-	-	-
Undistributed Expenditures - Security					
Salaries					
General Supplies					
Total Undistributed Expenditures -					
Security	-	-	-	-	-
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors		\$ 3,780.00	\$ 3,780.00		\$ 3,780.00
Total Undistributed Expenditures - Student Transportation	-	3,780.00	3,780.00	-	3,780.00

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Lanning Square Annex

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions					
Other Retirement Contributions - PERS					
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	-	-	-	-	-
Total Undistributed Expenditures	-	\$ 3,780.00	\$ 3,780.00	-	\$ 3,780.00
Total General Current Expense	-	6,021.67	6,021.67	\$ 2,091.67	3,930.00
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2017

School: Lanning Square Annex

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction		\$ 250.00	\$ 250.00	\$ 250.00	
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	250.00	250.00	250.00	-
Total Capital Outlay	-	250.00	250.00	250.00	-
District-Wide School Based Expenditures	-	6,271.67	6,271.67	2,341.67	\$ 3,930.00
Other Financing Sources :					
Operating Transfer In	-	6,271.67	6,271.67	2,341.67	(3,930.00)
Total Other Financing Sources:	-	6,271.67	6,271.67	2,341.67	(3,930.00)
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, 2017

	N.C.L.B.							Total Carried Forward
	Title IA			Title IA School Improvement	Title IIA	Title III	Title III - Immigrant	
	Title IA	Family Community Engagement Program (16-17)	Family Community Engagement Program (15-16)					
REVENUES:								
Federal Sources	\$ 8,778,131.76	\$ 224,934.46	\$ 82,659.77	\$ 2,293,711.31	\$ 1,614,257.34	\$ 327,517.18	\$ 34,880.70	\$ 13,356,092.52
State Sources								
Local Sources								
Total Revenues	8,778,131.76	224,934.46	82,659.77	2,293,711.31	1,614,257.34	327,517.18	34,880.70	13,356,092.52
EXPENDITURES:								
Instruction:								
Salaries of Teachers	1,226,362.15			1,638,441.61		154,300.79		3,019,104.55
Other Salaries for Instruction								
Purchased Professional and Technical Services	853,018.29	19,980.00	82,659.77		10,500.00			966,158.06
Other Purchased Services (400-500 series)								
General Supplies		31,679.00		507,806.72		47,184.30	11,208.20	597,878.22
Textbooks								
Other Objects								
Total Instruction	2,079,380.44	51,659.00	82,659.77	2,146,248.33	10,500.00	201,485.09	11,208.20	4,583,140.83
Support Services:								
Salaries of Teachers	2,144,079.47	3,195.73		20,550.12	308,650.25	1,461.00		2,477,936.57
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	1,161,666.39	244.47		126,912.86	23,611.74	11,915.77		1,324,351.23
Purchased Professional and Technical Services	25,758.00	154,955.00			879,329.49	23,525.00	11,000.00	1,094,567.49
Purchased Professional - Educational Services								
Contracted Services - Transportation Other than Between Home and School								
Other Purchased Services (400-500 series)	10,815.17	14,049.50			38,386.76	74,650.60	9,912.50	147,814.53
Travel	3,026.92				10,810.55	9,357.80		23,195.27
Supplies and Materials	30,909.70	830.76			1,881.75	5,121.92	2,760.00	41,504.13
Other Objects	43,996.77							43,996.77
Total Support Services	3,420,252.42	173,275.46	-	147,462.98	1,262,670.54	126,032.09	23,672.50	5,153,365.99
Facilities Acquisition and Construction Services:								
Instructional Equipment	-	-	-	-	-	-	-	-
Total Expenditures	5,499,632.86	224,934.46	82,659.77	2,293,711.31	1,273,170.54	327,517.18	34,880.70	9,736,506.82
Other Financing Sources (Uses):								
Transfer from General Fund								
Contribution to School Based Budgets	(3,278,498.90)				(341,086.80)			(3,619,585.70)
Total Outflows	8,778,131.76	224,934.46	82,659.77	2,293,711.31	1,614,257.34	327,517.18	34,880.70	13,356,092.52
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 For the Fiscal Year Ended June 30, 2017

	Total Brought Forward	Instruction Improvement System Program	I.D.E.A. Part B. Basic 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	School Climate Transformation Grant	Total Carried Forward
REVENUES:										
Federal Sources	\$ 13,356,092.52	\$ 174,795.11	\$ 3,707,784.97	\$ 131,989.00	\$ 129,785.04	\$ 211,085.23	\$ 130,109.21	\$ 1,937,255.96	\$ 24,305.29	\$ 19,803,202.33
State Sources										
Local Sources										
Total Revenues	13,356,092.52	174,795.11	3,707,784.97	131,989.00	129,785.04	211,085.23	130,109.21	1,937,255.96	24,305.29	19,803,202.33
EXPENDITURES:										
Instruction:										
Salaries of Teachers	3,019,104.55		404,099.33		15,174.17					3,438,378.05
Other Salaries for Instruction										
Purchased Professional and Technical Services	966,158.06				1,812.00					967,970.06
Other Purchased Services (400-500 series)		81,783.00	2,359,059.36	28,003.00						2,468,845.36
General Supplies	597,878.22		1,518.83		93,709.96	48,972.70	44,125.00			786,204.71
Textbooks										
Other Objects								7,639.80		7,639.80
Total Instruction	4,583,140.83	81,783.00	2,764,677.52	28,003.00	110,696.13	48,972.70	44,125.00	7,639.80	-	7,669,037.98
Support Services:										
Salaries of Teachers	2,477,936.57	64,906.75	123,445.14	96,596.00		81,751.74	45,152.38	380,084.45	2,406.83	3,272,279.86
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	1,324,351.23	4,965.36	59,644.94	7,390.00	1,160.82	54,755.90	19,131.83		184.12	1,471,584.20
Purchased Professional and Technical Services	1,094,567.49	23,140.00	705,368.15		8,000.00	19,059.09		1,333,421.40	21,714.34	3,205,270.47
Purchased Professional - Educational Services										
Contracted Services - Transportation Other than Between Home and School										
Other Purchased Services (400-500 series)	147,814.53		7,500.00		8,925.00	6,545.80	21,700.00	182,168.17		374,653.50
Travel	23,195.27				1,003.09			681.03		24,879.39
Supplies and Materials	41,504.13		47,149.22					33,261.11		121,914.46
Other Objects	43,996.77									43,996.77
Total Support Services	5,153,365.99	93,012.11	943,107.45	103,986.00	19,088.91	162,112.53	85,984.21	1,929,616.16	24,305.29	8,514,578.65
Facilities Acquisition and Construction Services:										
Instructional Equipment	-	-	-	-	-	-	-	-	-	-
Total Expenditures	9,736,506.82	174,795.11	3,707,784.97	131,989.00	129,785.04	211,085.23	130,109.21	1,937,255.96	24,305.29	16,183,616.63
Other Financing Sources (Uses)										
Transfer from General Fund										
Contribution to School Based Budgets	(3,619,585.70)									(3,619,585.70)
Total Outflows	13,356,092.52	174,795.11	3,707,784.97	131,989.00	129,785.04	211,085.23	130,109.21	1,937,255.96	24,305.29	19,803,202.33
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 For the Fiscal Year Ended June 30, 2017

	Total Brought Forward	Jobs for America's Graduates	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
REVENUES:									
Federal Sources	\$ 19,803,202.33								\$ 19,803,202.33
State Sources		\$ 11,250.00	\$ 29,085,382.76	\$ 51,926.59	\$ 53,902.00	\$ 40,192.01	\$ 76,109.51	\$ 24,320.41	29,343,083.28
Local Sources									
Total Revenues	19,803,202.33	11,250.00	29,085,382.76	51,926.59	53,902.00	40,192.01	76,109.51	24,320.41	49,146,285.61
EXPENDITURES:									
Instruction:									
Salaries of Teachers	3,438,378.05		4,748,432.01	47,323.74					8,234,133.80
Other Salaries for Instruction			1,957,584.13						1,957,584.13
Purchased Professional and Technical Services	967,970.06								967,970.06
Other Purchased Services (400-500 series)	2,468,845.36		115,587.00						2,584,432.36
General Supplies	786,204.71	865.54	697,204.70	781.46				24,320.41	1,509,376.82
Textbooks					53,902.00				53,902.00
Other Objects	7,639.80								7,639.80
Total Instruction	7,669,037.98	865.54	7,518,807.84	48,105.20	53,902.00	-	-	24,320.41	15,315,038.97
Support Services:									
Salaries of Teachers	3,272,279.86								3,272,279.86
Salaries of Supervisors of Instruction			302,374.89						302,374.89
Salaries of Program Directors			373,956.33						373,956.33
Salaries of Other Professional Staff			1,770,301.76						1,770,301.76
Salaries of Secretarial and Clerical Assistants			375,492.27						375,492.27
Other Salaries			189,646.70						189,646.70
Salaries - Community Parent Involvement Coordinator			60,210.01						60,210.01
Salaries - Faciliator			1,034,794.15						1,034,794.15
Personal Services - Employee Benefits	1,471,584.20		4,246,596.51	3,821.39					5,722,002.10
Purchased Professional and Technical Services	3,205,270.47								3,205,270.47
Purchased Professional - Educational Services - Contracted Pre K Services			11,140,829.63						11,140,829.63
Purchased Professional - Educational Services			3,970,245.63				76,109.51		4,046,355.14
Contracted Services - Transportation Other than Between Home and School			26,458.06						26,458.06
Other Purchased Services (400-500 series)	374,653.50	9,088.61	733.74						384,475.85
Travel	24,879.39	1,295.85	12,583.03						38,758.27
Supplies and Materials	121,914.46		58,618.63			40,192.01			220,725.10
Other Objects	43,996.77		68,645.58						112,642.35
Total Support Services	8,514,578.65	10,384.46	23,631,486.92	3,821.39	-	40,192.01	76,109.51	-	32,276,572.94
Facilities Acquisition and Construction Services:									
Instructional Equipment	-	-	-	-	-	-	-	-	-
Total Expenditures	16,183,616.63	11,250.00	31,150,294.76	51,926.59	53,902.00	40,192.01	76,109.51	24,320.41	47,591,611.91
Other Financing Sources (Uses):									
Transfer from General Fund			2,064,912.00						2,064,912.00
Contribution to School Based Budgets	(3,619,585.70)								(3,619,585.70)
Total Outflows	19,803,202.33	11,250.00	29,085,382.76	51,926.59	53,902.00	40,192.01	76,109.51	24,320.41	49,146,285.61
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 For the Fiscal Year Ended June 30, 2017

	N.J. Nonpublic Auxiliary Services Ch. 192					N.J. Nonpublic Handicapped Services Ch. 193				Total
	Total Brought Forward	Compensatory Education	English as a Second Language	Transportation	Home Instruction	Supplemental Instruction	Examination and Classification	Corrective Speech	Private Grants	
REVENUES:										
Federal Sources	\$ 19,803,202.33									\$ 19,803,202.33
State Sources	29,343,083.28	\$ 865,432.38	\$ 144,150.30	\$ 36,106.76	\$ 13,029.00	\$ 128,847.74	\$ 153,988.98	\$ 100,984.05		30,785,622.49
Local Sources									\$ 92,266.54	92,266.54
Total Revenues	49,146,285.61	865,432.38	144,150.30	36,106.76	13,029.00	128,847.74	153,988.98	100,984.05	92,266.54	50,681,091.36
EXPENDITURES:										
Instruction:										
Salaries of Teachers	8,234,133.80									8,234,133.80
Other Salaries for Instruction	1,957,584.13									1,957,584.13
Purchased Professional and Technical Services	967,970.06									967,970.06
Other Purchased Services (400-500 series)	2,584,432.36									2,584,432.36
General Supplies	1,509,376.82								4,677.73	1,514,054.55
Textbooks	53,902.00									53,902.00
Other Objects	7,639.80									7,639.80
Total Instruction	15,315,038.97	-	-	-	-	-	-	-	4,677.73	15,319,716.70
Support Services:										
Salaries of Teachers	3,272,279.86								28,427.52	3,300,707.38
Salaries of Supervisors of Instruction	302,374.89									302,374.89
Salaries of Program Directors	373,956.33									373,956.33
Salaries of Other Professional Staff	1,770,301.76									1,770,301.76
Salaries of Secretarial and Clerical Assistants	375,492.27									375,492.27
Other Salaries	189,646.70									189,646.70
Salaries - Community Parent Involvement Coordinator	60,210.01									60,210.01
Salaries - Facilitator	1,034,794.15									1,034,794.15
Personal Services - Employee Benefits	5,722,002.10								2,174.70	5,724,176.80
Purchased Professional and Technical Services	3,205,270.47									3,205,270.47
Purchased Professional - Educational Services - Contracted Pre K Services	11,140,829.63									11,140,829.63
Purchased Professional - Educational Services	4,046,355.14	865,432.38	144,150.30	36,106.76	13,029.00	128,847.74	153,988.98	100,984.05		5,488,894.35
Contracted Services - Transportation Other than Between Home and School	26,458.06									26,458.06
Other Purchased Services (400-500 series)	384,475.85								8,137.00	392,612.85
Travel	38,758.27									38,758.27
Supplies and Materials	220,725.10								31,059.22	251,784.32
Other Objects	112,642.35									112,642.35
Total Support Services	32,276,572.94	865,432.38	144,150.30	36,106.76	13,029.00	128,847.74	153,988.98	100,984.05	69,798.44	33,788,910.59
Facilities Acquisition and Construction Services:										
Instructional Equipment	-	-	-	-	-	-	-	-	17,790.37	17,790.37
Total Expenditures	47,591,611.91	865,432.38	144,150.30	36,106.76	13,029.00	128,847.74	153,988.98	100,984.05	92,266.54	49,126,417.66
Other Financing Sources (Uses)										
Transfer from General Fund	2,064,912.00									2,064,912.00
Contribution to School Based Budgets	(3,619,585.70)									(3,619,585.70)
Total Outflows	49,146,285.61	865,432.38	144,150.30	36,106.76	13,029.00	128,847.74	153,988.98	100,984.05	92,266.54	50,681,091.36
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF CAMDEN SCHOOL DISTRICT
Special Revenue Fund
Schedule of Preschool Education Aid
Budgetary Basis
For the Fiscal Year Ended June 30, 2017

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:			
Instruction:			
Salaries of Teachers	\$ 5,034,057.00	\$ 4,748,432.01	\$ 285,624.99
Other Salaries for Instruction	2,200,969.00	1,957,584.13	243,384.87
Other Purchased Educational Services	871,059.00		871,059.00
Other Purchased Professional Services	440,082.15	115,587.00	324,495.15
General Supplies	775,043.00	697,204.70	77,838.30
Total Instruction	9,321,210.15	7,518,807.84	1,802,402.31
Support Services:			
Salaries - Supervisors of Instruction	304,731.00	302,374.89	2,356.11
Salaries - Program Directors	486,169.00	373,956.33	112,212.67
Salaries - Other Professional Staff	1,954,438.00	1,770,301.76	184,136.24
Salaries - Secretarial and Clerical Assistants	394,250.54	375,492.27	18,758.27
Salaries - Other	191,685.00	189,646.70	2,038.30
Salaries - Community Parent Involvement Coordinator	60,210.01	60,210.01	
Salaries - Faciliator	1,034,795.15	1,034,794.15	1.00
Personal Services - Employee Benefits	4,654,211.00	4,246,596.51	407,614.49
Purchased Professional - Educational Services - Contracted PreK	11,548,035.04	11,140,829.63	407,205.41
Purchased Professional - Educational Services - Other	4,676,275.81	3,970,245.63	706,030.18
Purchased Professional Services - Other	135,500.00	733.74	134,766.26
Cleaning, Repair & Maintenance	320,000.00		320,000.00
Rentals	487,122.00		487,122.00
Contracted Services - Transportation Other than Between Home and School	67,500.00	26,458.06	41,041.94
Travel	68,500.00	12,583.03	55,916.97
Supplies and Materials	749,908.31	58,618.63	691,289.68
Other Objects	89,529.99	68,645.58	20,884.41
Total Support Services	27,222,860.85	23,631,486.92	3,591,373.93
Total Expenditures	\$ 36,544,071.00	\$ 31,150,294.76	\$ 5,393,776.24
<u>Calculation of Budget and Carryover</u>			
Total Revised 2016-17 Preschool Education Aid Allocation			\$ 29,666,030.00
Add: Actual Preschool Education Aid Carryover (June 30, 2016)			6,325,271.72
Budgeted Transfer from General Fund			2,064,912.00
Total Preschool Education Aid Funds Available for 2016-17 Budget			38,056,213.72
Less: 2016-17 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)			36,544,071.00
Available and Unbudgeted Preschool Education Aid Funds as of June 30, 2017			1,512,142.72
Add: June 30, 2017 Unexpended Preschool Education Aid			5,393,776.24
2016-17 Carryover - Preschool Education Aid Programs			\$ 6,905,918.96
2016-17 Preschool Education Aid Carryover Budgeted Preschool Programs in 2017-18			\$ 1,512,143.00

CAPITAL PROJECTS FUND

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
 Summary Statement of Project Expenditures
 For the Fiscal Year Ended June 30, 2017

<u>Projects</u>	<u>Appropriations</u>	<u>Expenditures to Date</u>		<u>Unexpended Balance June 30, 2017</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Various Projects Constructed by NJSCC/SDA	\$ 301,947,928.59	\$ 294,746,661.22	\$ 607,424.00	\$ 6,593,843.37
Various Projects Constructed by District	4,245,553.00	4,084,973.82		160,579.18
	\$ 306,193,481.59	\$ 298,831,635.04	\$ 607,424.00	\$ 6,754,422.55

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2017

Revenues:

State Sources--SCC/SDA Grant	\$ 2,209,661.77
Lease Proceeds and Transfers	
Contribution from Private/Local Source	
Transfer from Capital Reserve	
Transfer from Capital Outlay	
Total Revenues	2,209,661.77
 Expenditures:	
Construction Services	396,943.84
Architectural/Engineering Services	
Other Purchased Professional and Technical Services	74,422.30
Equipment	
Other Objects	136,057.86
Total Expenditures	607,424.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,602,237.77
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	1,602,237.77
Fund Balance -- July 1	5,152,184.78
Fund Balance -- June 30	\$ 6,754,422.55

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, 2017

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant				
Lease Proceeds and Transfers				
Contribution from Private/Local Source	\$ 684,750.00		\$ 684,750.00	\$ 684,750.00
Transfer from Capital Reserve				
Transfer from Capital Outlay	<u>878,250.00</u>		<u>878,250.00</u>	<u>878,250.00</u>
Total Revenues	<u>1,563,000.00</u>	<u>-</u>	<u>1,563,000.00</u>	<u>1,563,000.00</u>
Expenditures and Other Financing Uses:				
Construction Services	1,431,931.91		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>

Additional Project Information:

Project Number: DOE	N/A
Project Number: SDA	Unavailable
Grant Date	Unavailable
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 1,563,000.00
Additional Authorized Cost	-
Revised Authorized Cost	\$ 1,563,000.00
Percentage Increase over Original Authorized Cost	-
Percentage Completion	91.61%
Original Target Completion Date	Unavailable
Revised Target Completion Date	9/2014

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Technology Equipment Throughout the District
From Inception and for the Fiscal Year Ended June 30, 2017

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant				
Lease Proceeds and Transfers	\$ 1,078,325.00		\$ 1,078,325.00	\$ 1,078,325.00
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay	<u>204,932.00</u>		<u>204,932.00</u>	<u>204,932.00</u>
Total Revenues	<u>1,283,257.00</u>	<u>-</u>	<u>1,283,257.00</u>	<u>1,283,257.00</u>
Expenditures and Other Financing Uses:				
Construction Services	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>
Additional Project Information:				
Project Number: DOE				N/A
Project Number: SDA				Unavailable
Grant Date				Unavailable
Bond Authorization Date				N/A
Bonds Authorized				N/A
Bonds Issued				N/A
Original Authorized Cost	\$ 1,283,257.00			
Additional Authorized Cost				-
Revised Authorized Cost	\$ 1,283,257.00			
Percentage Increase over Original Authorized Cost				-
Percentage Completion				99.90%
Original Target Completion Date				9/2014
Revised Target Completion Date				11/2014

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Security Equipment Throughout the District
From Inception and for the Fiscal Year Ended June 30, 2017

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant				
Lease Proceeds and Transfers	\$ 656,224.00		\$ 656,224.00	\$ 656,224.00
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay	<u>743,072.00</u>		<u>743,072.00</u>	<u>743,072.00</u>
 Total Revenues	<u>1,399,296.00</u>	<u>-</u>	<u>1,399,296.00</u>	<u>1,399,296.00</u>
Expenditures and Other Financing Uses:				
Construction Services	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>

Additional Project Information:

Project Number: DOE	N/A
Project Number: SDA	Unavailable
Grant Date	Unavailable
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 1,399,296.00
Additional Authorized Cost	-
Revised Authorized Cost	\$ 1,399,296.00
 Percentage Increase over Original Authorized Cost	 -
Percentage Completion	97.98%
Original Target Completion Date	9/2014
Revised Target Completion Date	12/2015

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Various Capital Projects Constructed by NJSCC/SDA On-behalf of the District
From Inception and for the Fiscal Year Ended June 30, 2017

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grants	\$ 299,738,266.82	\$ 2,209,661.77	\$ 301,947,928.59	\$ 301,947,928.59
Lease Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	299,738,266.82	2,209,661.77	301,947,928.59	301,947,928.59
Expenditures and Other Financing Uses:				
Construction Services	240,836,088.35	396,943.84	241,233,032.19	247,728,067.24
Other Purchased Professional and Technical Services	37,779,424.32	74,422.30	37,853,846.62	37,907,526.62
Equipment	6,153,758.04		6,153,758.04	6,153,758.04
Other Objects	9,977,390.51	136,057.86	10,113,448.37	10,158,576.69
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	294,746,661.22	607,424.00	295,354,085.22	301,947,928.59
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 4,991,605.60</u>	<u>\$ 1,602,237.77</u>	<u>\$ 6,593,843.37</u>	<u>\$ -</u>
Additional Project Information:				
Project Number		Various		
Grant Date		Various		
Bond Authorization Date		N/A		
Bonds Authorized		N/A		
Bonds Issued		N/A		
Original Authorized Cost	\$ 301,947,928.59			
Additional Authorized Cost	-			
Revised Authorized Cost	\$ 301,947,928.59			
Percentage Increase over Original Authorized Cost				
Percentage Completion		97.82%		
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, 2017

	<u>Food Service</u>
ASSETS:	
Current Assets:	
Cash and Cash Equivalents	\$ 1,978,305.21
Intergovernmental Accounts Receivable:	
State	27,786.64
Federal	1,686,693.75
Interfund Accounts Receivable:	
Due Special Revenue Fund	185,491.89
Accounts Receivable	71,661.15
Inventory	<u>38,178.62</u>
Total Current Assets	<u>3,988,117.26</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>5,346,876.95</u>
LIABILITIES:	
Current Liabilities:	
Accounts Payable	1,801,745.88
Unearned Revenue	1,529.13
Loans Payable	7,420.96
Interfund Accounts Payable:	
Due Student Activity Fund	16,648.23
Due General Fund	108,074.36
Intergovernmental Accounts Payable:	
Federal	<u>6,230.12</u>
Total Current Liabilities	<u>1,941,648.68</u>
Noncurrent Liabilities:	
Loans Payable	<u>7,304.06</u>
Total Noncurrent Liabilities	<u>7,304.06</u>
Total Liabilities	<u>1,948,952.74</u>
NET POSITION	
Net Investment in Capital Assets	1,344,034.67
Unrestricted	<u>2,053,889.54</u>
Total Net Position	<u>\$ 3,397,924.21</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, 2017

	<u>Food Service</u>
OPERATING REVENUES:	
Charges for Services:	
Daily Sales-Non-reimbursable Programs	\$ 257,768.78
Special Functions	<u>132,621.28</u>
Total Operating Revenues	<u>390,390.06</u>
OPERATING EXPENSES:	
Salaries	4,271,364.91
Employee Benefits	69,414.77
Repairs and Maintenance	99,892.64
Other Purchased Services	1,098,169.28
Supplies and Materials	438,123.59
Cost of Sales:	
Reimbursable Programs	2,886,091.51
Non-reimbursable Programs	1,076,599.47
Miscellaneous Expenditures	<u>70,089.43</u>
Total Operating Expenses	<u>10,009,745.60</u>
Operating Loss	<u>(9,619,355.54)</u>
NONOPERATING REVENUE (EXPENSES):	
State Sources:	
State School Lunch Program	113,172.14
Federal Sources:	
Adult and Child Care Food Program	416,186.91
School Breakfast Program	2,695,441.80
National School Lunch Program	5,699,023.92
Snack Program	154,507.60
Food Distribution Program	598,317.63
Fresh Fruits and Vegetables Program	<u>51,762.24</u>
Total Nonoperating Revenues (Expenses)	<u>9,728,412.24</u>
Change in Net Position	109,056.70
Net Position - July 1	<u>3,288,867.51</u>
Net Position - June 30	<u><u>\$ 3,397,924.21</u></u>

CITY OF CAMDEN SCHOOL DISTRICT
PROPRIETARY FUNDS
 Business-Type Activities - Enterprise Funds
 Statement of Cash Flows
 For the Fiscal Year Ended June 30, 2017

	<u>Food Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from Customers	\$ 355,455.78
Payments to Employees	(4,271,364.91)
Payments for Employee Benefits	(70,028.55)
Payments to Suppliers	<u>(4,660,711.28)</u>
Net Cash Used for Operating Activities	<u>(8,646,648.96)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
Transfers to Other Funds	82,143.33
State Sources	104,579.46
Federal Sources	<u>9,859,426.75</u>
Net Cash Provided by Non-Capital Financing Activities	<u>10,046,149.54</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Payment of Loans	<u>(35,212.45)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(35,212.45)</u>
Net Decrease in Cash and Cash Equivalents	1,364,288.13
Cash and Cash Equivalents - July 1	<u>614,017.08</u>
Cash and Cash Equivalents - June 30	<u>\$ 1,978,305.21</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities:	
Operating Loss	\$ (9,619,355.54)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:	
(Increase) Decrease in Accounts Receivable Other	(34,871.19)
(Increase) Decrease in Inventory	19,823.10
Increase (Decrease) in Accounts Payable	987,817.76
Increase (Decrease) in Unearned Revenue	<u>(63.09)</u>
Total Adjustments	<u>972,706.58</u>
Net Cash Used for Operating Activities	<u>\$ (8,646,648.96)</u>

FIDUCIARY FUNDS

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
Combining Statement of Fiduciary Net Position
June 30, 2017

	Private-Purpose Trust Fund	Agency Funds		Total
	Unemployment Compensation Trust	Student Activity	Payroll	
ASSETS:				
Cash and Cash Equivalents	\$ 383.99	\$ 77,058.03	\$ 3,282,594.45	\$3,360,036.47
Intergovernmental Accounts Receivable:				
State	6,800.45		183,202.25	190,002.70
Intrafund Accounts Receivable	242,879.93			242,879.93
Interfund Accounts Receivable:				
Due General Fund		176.50		176.50
Due Food Service Fund		16,648.23		16,648.23
Total Assets	<u>250,064.37</u>	<u>\$ 93,882.76</u>	<u>\$ 3,465,796.70</u>	<u>3,809,743.83</u>
LIABILITIES:				
Accounts Payable	87,390.17			87,390.17
Intrafund Accounts Payable			\$ 242,879.93	242,879.93
Interfund Accounts Payable:				
Due General Fund	162,674.20		2,855,252.22	3,017,926.42
Payroll Deductions and Withholdings			367,664.55	367,664.55
Payable to Student Groups		\$ 93,882.76		93,882.76
Total Liabilities	<u>250,064.37</u>	<u>\$ 93,882.76</u>	<u>\$ 3,465,796.70</u>	<u>3,809,743.83</u>
NET POSITION:				
Held in Trust for Unemployment Claims and Other Purposes				
Total Net Position	<u>\$ -</u>			<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
 Statement of Changes in Fiduciary Net Position
 For the Fiscal Year Ended June 30, 2017

	Private-Purpose Trust Fund
	Unemployment Compensation Trust
ADDITIONS:	
Employee Salary Deductions	\$ 28,934.19
Board Contributions	<u>1,457,470.37</u>
Total Additions	<u>1,486,404.56</u>
DEDUCTIONS:	
Unemployment Compensation Claims	<u>1,703,629.91</u>
Total Deductions	<u>1,703,629.91</u>
Change in Net Position	(217,225.35)
Net Position -- July 1	<u>217,225.35</u>
Net Position -- June 30	<u><u>\$ -</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, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2017</u>
SCHOOLS:				
All Schools	\$ 28,963.64	\$ 239,204.58	\$ 174,285.46	\$ 93,882.76
Due from General Fund	(176.50)			(176.50)
Due from Enterprise Fund	<u>(2,342.04)</u>	<u> </u>	<u>14,306.19</u>	<u>(16,648.23)</u>
 Total All Schools	 <u>\$ 26,445.10</u>	 <u>\$ 239,204.58</u>	 <u>\$ 188,591.65</u>	 <u>\$ 77,058.03</u>

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
 Payroll Agency Fund Schedule of Receipts and Disbursements
 For the Fiscal Year Ended June 30, 2017

	<u>Balance</u> <u>June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2017</u>
ASSETS:				
Cash and Cash Equivalents	\$ 3,663,997.33	\$ 130,329,895.79	\$ 130,711,298.67	\$ 3,282,594.45
Intergovernmental Accounts Receivable:				
State		183,202.25		183,202.25
Total Assets	<u><u>\$ 3,663,997.33</u></u>	<u><u>\$ 130,513,098.04</u></u>	<u><u>\$ 130,711,298.67</u></u>	<u><u>\$ 3,465,796.70</u></u>
LIABILITIES:				
Payroll Deductions and Withholdings	\$ 3,185,292.39	\$ 64,701,468.69	\$ 67,519,096.53	\$ 367,664.55
Intrafund Accounts Payable	171,115.01	71,764.92		242,879.93
Interfund Accounts Payable:				
Due to General Fund	307,589.93	2,852,210.21	304,547.92	2,855,252.22
Net Payroll		62,887,654.22	62,887,654.22	
Total Liabilities	<u><u>\$ 3,663,997.33</u></u>	<u><u>\$ 130,513,098.04</u></u>	<u><u>\$ 130,711,298.67</u></u>	<u><u>\$ 3,465,796.70</u></u>

LONG-TERM DEBT

CITY OF CAMDEN SCHOOL DISTRICT
Statement of Obligations Under Capital Lease
For the Fiscal Year Ended June 30, 2017

<u>Purpose</u>	<u>Date of Lease</u>	<u>Interest Rate</u>	<u>Amount of Original Issue</u>	<u>Amount Outstanding June 30, 2016</u>	<u>Issued Current Year</u>	<u>Retired Current Year</u>	<u>Amount Outstanding June 30, 2017</u>
Security and Technology Equipment	6/9/2014	0.98%	\$ 1,734,549.00	\$ 579,618.41	\$ -	\$ 579,618.41	\$ -
				<u>\$ 579,618.41</u>	<u>\$ -</u>	<u>\$ 579,618.41</u>	<u>\$ -</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,									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Governmental Activities:										
Net Investment in Capital Assets	\$ 318,988,184.91	\$ 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
Restricted	7,754,423.55	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
Unrestricted (Deficit)	<u>(119,641,632.07)</u>	<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>
Total Governmental Activities Net Position	<u>\$ 207,100,976.39</u>	<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>
Business-type Activities:										
Net Investment in Capital Assets	\$ 1,344,034.67	\$ 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
Unrestricted	2,053,889.54	1,980,045.29	1,709,305.65	1,701,204.57	1,852,002.76	2,042,957.81	1,694,315.72	966,422.59	715,509.22	
Total Business-type Activities Net Position	<u>\$ 3,397,924.21</u>	<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>
District-wide:										
Net Investment in Capital Assets	\$ 320,332,219.58	\$ 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
Restricted	7,754,423.55	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
Unrestricted (Deficit)	<u>(117,587,742.53)</u>	<u>(122,344,554.09)</u>	<u>(101,948,039.87)</u>	<u>(7,965,333.88)</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>
Total District-wide Net Position	<u>\$ 210,498,900.60</u>	<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>

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,									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Expenses:										
Governmental Activities:										
Instruction:										
Regular	\$ 57,819,115.45	\$ 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
Special Education	16,125,285.04	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
Other Special Instruction	4,003,734.32	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
Vocational										
Other Instruction	4,295,134.61	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
Community Services Programs/Operations	268,421.41	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
Support Services:										
Tuition	19,752,072.36	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
Student and Instruction Related Services	49,202,154.72	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
School Administrative Services	5,815,421.83	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
General and Business Administrative Services	9,538,822.03	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
Plant Operations and Maintenance	22,819,443.90	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
Pupil Transportation	14,338,900.62	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
Unallocated Benefits	121,046,140.62	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
Special Schools	50,125.43	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
Transfer to Charter Schools	63,211,804.00	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
Transfer to Resident Renaissance Schools	52,061,402.64	35,666,601.46								
Interest on Long-term Debt	14,207.24	6,770.27	8,140.96	1,066.22			10,542.58	22,189.01	34,427.64	68,840.04
Capital Outlay	1,641,164.68									
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
Total Governmental Activities Expenses	442,003,350.90	421,955,061.68	397,660,752.48	394,048,913.20	376,818,313.83	355,679,664.17	332,876,437.10	357,499,924.31	347,571,094.87	338,500,490.51
Business-type Activities:										
Food Service										
Food Service	10,009,745.60	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
Food Service - Dinner Program				132,164.30						
Total Business-type Activities Expense	10,009,745.60	9,840,126.29	9,291,395.88	9,108,108.66	7,758,196.11	7,079,942.83	7,869,311.19	8,030,512.03	7,840,483.32	7,936,505.29
Total District Expenses	\$ 452,013,096.50	\$ 431,795,187.97	\$ 406,952,148.36	\$ 403,157,021.86	\$ 384,576,509.94	\$ 362,759,607.00	\$ 340,745,748.29	\$ 365,530,436.34	\$ 355,411,578.19	\$ 346,436,995.80
Program Revenues:										
Governmental Activities:										
Charges for Services										
Charges for Services	\$ 223,348.26	\$ 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
Operating Grants and Contributions	123,510,994.06	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
Capital Grants and Contributions	17,790.37		569,208.75	884,676.34	482,626.36	3,365,744.12	608,630.72			132,064.59
Total Governmental Activities Program Revenues	123,752,132.69	105,358,909.44	95,583,648.08	71,585,761.80	73,305,339.28	70,431,974.79	58,549,310.79	77,779,384.47	84,948,701.47	61,345,362.15
Business-type activities:										
Charges for services										
Food service	390,390.06	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
Operating Grants and Contributions	9,728,412.24	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
Capital Grants and Contributions								168,100.00	971,288.79	
Total Business-type Activities Program Revenues	10,118,802.30	10,122,363.81	9,725,430.53	9,061,295.28	7,684,782.15	7,028,208.58	6,772,375.34	6,314,674.67	5,764,600.48	4,585,385.26
Total District Program Revenues	\$ 133,870,934.99	\$ 115,481,273.25	\$ 105,309,078.61	\$ 80,647,057.08	\$ 80,990,121.43	\$ 77,460,183.37	\$ 65,321,686.13	\$ 84,094,059.14	\$ 90,713,301.95	\$ 65,930,747.41
Net (Expense)/Revenue:										
Governmental Activities	\$ (318,251,218.21)	\$ (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)
Business-type Activities	109,056.70	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)
Total District-wide Net Expense	\$ (318,142,161.51)	\$ (316,313,914.72)	\$ (301,643,069.75)	\$ (322,509,964.78)	\$ (303,586,388.51)	\$ (285,299,423.63)	\$ (275,424,062.16)	\$ (281,436,377.20)	\$ (264,698,276.24)	\$ (280,506,248.39)

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
Changes in Net Position
Last Ten Fiscal Years (Accrual Basis of Accounting)

	Fiscal Year Ended June 30,									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Revenues and Other Changes in Net Position:										
Governmental Activities:										
Property Taxes Levied for General Purposes, Net	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00
Taxes Levied for Debt Service							58,781.00	30,680.00	89,984.00	125,891.00
Unrestricted Grants and Contributions	291,565,913.96	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
Restricted Grants and Contributions	3,619,585.70	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
Investment Earnings	1,802.10	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
Unrestricted Miscellaneous Income	4,088,895.94	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
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)			
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)		
Cancellation of Prior Year Payables								191,385.82		1,981.25
Gain/(Loss) on Disposal of Capital Assets				(6,733,372.57)	707,631.97					(7,773.30)
Transfers					(5,553,300.23)	(973,367.35)	(912,714.98)	(1,836,846.69)	(3,600,000.00)	(3,334,759.83)
Total Governmental Activities	306,725,206.70	298,805,658.89	301,868,726.67	289,126,831.26	291,797,484.48	306,822,071.19	285,179,276.95	296,195,668.77	301,958,717.26	315,044,185.76
Business-type Activities:										
Investment Earnings							903.27	1,211.10	12,716.25	11,760.20
Miscellaneous Income					6,359.40		13,636.21			
Repayment of Questioned Costs										
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
Total Business-type Activities	-	-	-	(20,373.71)	(4,115.43)	(20,027.46)	1,550,085.16	2,020,672.00	3,612,716.25	3,346,520.03
Total District-wide	\$ 306,725,206.70	\$ 298,805,658.89	\$ 301,868,726.67	\$ 289,106,457.55	\$ 291,793,369.05	\$ 306,802,043.73	\$ 286,729,362.11	\$ 298,216,340.77	\$ 305,571,433.51	\$ 318,390,705.79
Change in Net Position:										
Governmental Activities	\$ (11,526,011.51)	\$ (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
Business-type Activities	109,056.70	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)
Total District	\$ (11,416,954.81)	\$ (17,508,255.83)	\$ 225,656.92	\$ (33,403,507.23)	\$ (11,793,019.46)	\$ 21,502,620.10	\$ 11,305,299.95	\$ 16,779,963.57	\$ 40,873,157.27	\$ 37,884,457.40

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,									
	2017	2016	2015	2014	2013	2012	2011 (1)	2010	2009	2008
General Fund:										
Reserved								\$ 25,471,692.63	\$ 18,494,882.35	\$ 9,280.27
Unreserved (Deficit)								(21,608,276.29)	(14,138,893.37)	4,929,894.19
Restricted	\$ 1,000,001.00	\$ 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	1,240,452.00	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 (Deficit)	(11,572,034.15)	(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>\$ (9,331,581.15)</u>	<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>
All Other Governmental Funds:										
Reserved										
Unreserved, Reported in:										
Special Revenue Fund								\$ (2,440,625.60)	\$ (2,136,807.60)	\$ (1,037,738.00)
Capital Projects Fund								40,513,671.85	56,350,425.37	74,633,238.47
Debt Service Fund								0.68	0.34	
Assigned					\$ 1,335,889.00					
Restricted, Reported in:										
Capital Projects Fund	\$ 6,754,422.55	\$ 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 (Deficit), Reported in:										
Special Revenue Fund	(2,966,603.00)	(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>\$ 3,787,819.55</u>	<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>

(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,									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Revenues:										
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	\$ 7,507,790.00	\$ 7,479,689.00	\$ 7,538,993.00	\$ 7,574,900.00
Tuition Charges	223,348.26	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
Rents and Royalties	1,452,940.94	1,296,422.37	23,160.08	22,830.42						
Miscellaneous	2,717,791.90	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
State Sources	347,150,804.04	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
Federal Sources	20,346,257.25	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
Total Revenue	379,340,151.39	368,540,172.33	370,879,997.75	369,457,031.78	369,259,766.37	380,112,231.62	351,637,715.72	376,130,076.24	382,062,110.65	379,730,099.79
Expenditures:										
Instruction										
Regular Instruction	57,819,115.45	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
Special Education Instruction	16,125,285.04	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
Other Special Instruction	4,003,734.32	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
Vocational Education										
Other Instruction	4,295,134.61	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
Community Services Programs/Operations	268,421.41	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
Support Services:										
Tuition	19,752,072.36	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
Student & Instruction Related Services	49,202,154.72	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
School Administrative Services	5,815,421.83	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
Other Administrative Services	9,538,822.03	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
Plant Operations and Maintenance	22,819,443.90	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
Pupil Transportation	14,338,900.62	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
Unallocated Employee Benefits	64,807,674.62	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
Special Schools	50,125.43	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
Charter and Resident Renaissance Schools	115,273,206.64	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
Capital Outlay	1,641,164.68	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
Debt Service:										
Principal	579,618.41	573,970.54	580,960.05				217,000.00	220,000.00	668,757.02	915,994.74
Interest and Other Charges	5,703.45	11,351.32					11,501.00	23,160.66	44,410.64	81,758.36
Total Expenditures	386,335,999.52	377,599,568.27	376,353,099.37	394,594,204.78	381,046,056.68	360,984,096.26	350,683,097.44	391,117,759.19	398,427,178.49	367,433,215.30
Excess (Deficiency) of Revenues										
Over (Under) Expenditures	(6,995,848.13)	(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
Other Financing Sources (Uses):										
Lease Proceeds				1,734,549.00						
Audit Recovery - Federal Programs			(703,621.00)		(299,656.39)	363,660.88	(273,360.89)			
Cancellation of Grants Receivable				(2,081,123.92)			(5,915,698.21)			
Interfund Adjustments				(68,215.69)	838,253.32	(1,615,996.88)	(278,403.72)			
Cancellation of Prior Year Orders					707,631.97	(206,473.00)		191,385.82		1,981.25
Transfers Out						(400,000.00)	(912,714.98)	(1,836,846.69)	(3,600,000.00)	(3,334,759.83)
Total Other Financing Sources (Uses)	-	-	(703,621.00)	(414,790.61)	1,246,228.90	(1,858,809.00)	(7,380,177.80)	(1,645,460.87)	(3,600,000.00)	(3,332,778.58)
Net Change in Fund Balances	\$ (6,995,848.13)	\$ (9,059,395.94)	\$ (6,176,722.62)	\$ (25,551,963.61)	\$ (10,540,061.41)	\$ 17,269,326.36	\$ (6,425,559.52)	\$ (16,633,143.82)	\$ (19,965,067.84)	\$ 8,964,105.91
Debt Service as a Percentage of										
Noncapital Expenditures	0.15%	0.16%	0.16%	-	-	-	0.07%	0.07%	0.21%	0.30%

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>2017</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>
Rentals and Royalties	\$ 1,452,940.94	\$ 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
Refunds of Prior Year Expenses	300,646.89	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
Interest on Investments	1,356.39	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
Insurance Reimbursements					54,286.68					
Miscellaneous	<u>2,335,753.82</u>	<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>
Total Miscellaneous Revenues	<u>\$ 4,090,698.04</u>	<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>

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)
2017	\$ 73,171,250.00	\$ 1,052,275,431.00	-	\$ 304,877,723.00	\$ 158,728,900.00	\$ 79,700,600.00	\$ 1,668,753,904.00	\$ 28,610,678.00	\$ 1,697,364,582.00	\$ 71,302,100.00	\$ 2,147,846,400.00	\$ 1,686,917,251.00	\$ 0.429
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	23,120,600.00	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	11,977,500.00	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

(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>	
2017	\$ 0.429	-	\$ 0.429	\$ 1.587	\$ 0.939	\$ 2.955
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

(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>	2017			2008		
	<u>Taxable Assessed Value</u>	Rank	<u>% of Total District Net Assessed Value</u>	<u>Taxable Assessed Value</u>	Rank	<u>% of Total District Net Assessed Value</u>
Campbell Soup Company	\$ 42,378,000	1	2.50%	\$ 14,317,900	2	1.79%
Camden Center Urban Renewal LP	30,774,800	2	1.81%			
Verizon--New Jersey	27,992,609	3	1.65%	40,308,952	1	5.04%
Pollution Control Authority	18,004,100	4	1.06%	11,802,500	3	1.48%
Camden 7 Realty, LLC	8,000,000	5	0.47%			
Cooper Plaza Realty, LLC	7,183,600	6	0.42%			
South Jersey Acquisition Co. LLC	6,865,200	7	0.40%	2,770,300	9	0.35%
Harris Camden Realty LLC	6,842,400	8	0.40%			
Reldon Enterprises	6,162,900	9	0.36%	3,740,000	5	0.47%
2600 ME Holdings, LLC	5,200,000	10	0.31%	2,650,000	10	0.33%
Pleasant Gardens						
Camden Cogen				4,022,900	4	0.50%
New Jersey Bell						
2 Cooper Plaza				3,607,500	6	0.45%
HE Northgate Ltd. Partnership				2,900,880	7	0.36%
JMJ Realty, LLC				2,850,000	8	0.36%
Total	\$ 159,403,609		9.39%	\$ 88,970,932		11.13%

Source: City of Camden Officials

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>	
2017	\$ 7,449,009.00	\$ 7,449,009.00	100.00%	-
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%	-

(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			
2017	-	-	-	-	-
2016	-	\$ 579,618.41	\$ 1,153,588.95	-	\$ 15.16
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

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)		
2017	-	-	-	-	-
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

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, 2017: (1)					
City of Camden Water Utility	\$ 28,053,280.89	\$ 28,053,280.89			
City of Camden Sewer Utility	22,030,587.76	22,030,587.76			
City of Camden	28,196,194.89		\$ 28,196,194.89		
	<u>78,280,063.54</u>	<u>50,083,868.65</u>	<u>28,196,194.89</u>	<u>-</u>	<u>-</u>
Overlapping Debt Apportioned to the Municipality as of December 31, 2016:					
County of Camden: (2)					
General:					
Bonds	38,850,000.00	9,347,200.55 (3)	29,502,799.45	\$ 1,383,681.29 (5)	\$ 35,665,125.00
Loan Agreements	310,969,956.80		310,969,956.80	14,584,490.97 (5)	
Bonds Issued by Other Public Bodies Guaranteed by the County	288,955,187.06	288,955,187.06 (4)			
	<u>638,775,143.86</u>	<u>298,302,387.61</u>	<u>340,472,756.25</u>	<u>15,968,172.27</u>	<u>35,665,125.00</u>
	<u>\$ 717,055,207.40</u>	<u>\$ 348,386,256.26</u>	<u>\$ 368,668,951.14</u>	<u>\$ 15,968,172.27</u>	<u>\$ 35,665,125.00</u>

Sources:

- (1) City of Camden 2017 Annual Debt Statement
- (2) County's 2016 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 2016 Net Valuation on which County taxes are apportioned, which is 4.69%.
The source for this computation was the 2016 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 2017

	Equalized Valuation Basis (1)
2016	\$ 1,657,099,533
2015	1,626,424,053
2014	<u>1,547,691,745</u>
	<u>\$4,831,215,331</u>
Average equalized valuation of taxable property	<u>\$1,610,405,110</u>
Debt limit (4% of average equalization value) (2)	\$ 64,416,204
Total Net Debt Applicable to Limit	<u>-</u>
Legal Debt Margin	<u>\$ 64,416,204</u>

	<u>2017</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>
Debt limit	\$ 64,416,204.41	\$ 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
Total net debt applicable to limit (3)	<u>-</u>	<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>
Legal debt margin	<u>\$ 64,416,204.41</u>	<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>
Total net debt applicable to the limit as a percentage of debt limit	-	-	-	-	-	-	-	0.44%	0.89%	2.42%

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>
2016	74,420	Unavailable	Unavailable	10.1%
2015	76,119	\$ 3,660,105,996.00	\$ 48,084.00	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%

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>2017 (1)</u>			<u>2008</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Municipal Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Municipal Employment (1)</u>
Cooper University Hospital						
Our Lady of Lourdes						
South Jersey Port Corporation						
Rowan University						
Campbell Soup Company				1,297	1	
L-3 Communications Corporation				1,018	2	
Rutgers University						
Virtua Health						
Mafco Worldwide Corporation				155	3	
HCSC Laundry						
Waste Management of Camden				117	4	
Georgia-Pacific Gypsum				113	5	
Abigail House for Nursing						
State Metal Industries				101	6	
Joseph Oat Corporation				90	7	
Adventure Aquarium				77	8	
				71	9	
				58	10	
	<u>-</u>		<u>-</u>	<u>3,097</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>2017</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>
Teachers-General Fund	784.8	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
Teachers-Special Revenue	99.3	120.7	88.3	190.0	106.6	76.0	90.0	68.0	61.0	56.0
Classroom Aides-General Fund	197.0	172.0	199.0	191.0	235.0	230.0	218.0	223.0	323.4	330.3
Classroom Aides-Special Revenue	81.0	68.4	72.0	98.0	89.0	68.0	87.0	65.0	45.0	37.0
Attendance & Social Work	15.0	38.1	71.7	40.2	87.0	77.0	95.0	96.0	114.9	117.9
Health Services	32.0	25.0	30.0	33.0	46.0	43.0	42.0	47.0	48.0	48.0
Related Services		13.0	13.0	16.0	15.0	15.0	15.0	18.0	18.0	25.0
Extraordinary Services						1.0	1.0	9.0		
Guidance-Professional	16.0	40.2	37.0	56.0	59.0	53.0	55.0	60.0	79.0	79.0
Guidance-Support	1.0	11.0	17.0	22.0	18.0	21.0	21.0	21.0	23.0	25.0
Child Study Team	48.0	55.8	59.0	55.0	55.0	58.0	54.0	53.0	63.0	60.0
Child Study Team-Support	1.0	2.0	3.0	7.0	21.0	11.0	21.0	23.0	27.0	26.0
Supervisors & Other Professionals	33.0	19.0	28.5	21.0	20.0	28.0	26.0	32.0	77.0	78.0
Improvement of Instruction-Support	11.0	2.0	2.0	6.0	11.1	9.0	12.0	13.0	7.5	7.5
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
Professional Development-Professionals	2.0			5.0	5.0	3.0	4.0	6.0	8.0	8.0
Professional Development-Support				1.0	3.0	1.0	1.0			
General District Administrators	18.0	22.0	21.0	32.0	15.0	6.0	12.0	14.0	17.0	19.0
Principals/Assistant Principals	48.0	28.6	30.4	43.0	58.2	57.0	53.0	57.0	76.6	75.5
School Administrators-Support	1.0	31.0	34.7	60.9	59.8	61.8	54.0	57.0	69.0	68.0
Central Services-Administrators	29.0	35.1	32.0	18.0	55.6	47.0	46.0	53.0	55.5	57.5
Admin Information Technology Services	15.0	9.7	6.7	14.7	24.0	21.0	22.0	21.0	22.0	21.0
Operations & Maintenance-Security Guards	1.5	81.0	104.2	104.2	126.0	118.0	122.0	125.0	129.0	133.0
Operations & Maintenance-Other	168.0	176.1	191.0	186.0	321.0	268.0	292.0	242.0	425.0	423.5
Transportation	2.0	2.0	2.0	3.0	9.0	6.0	5.0	90.0	73.8	73.8
Support & Other Prof Staff-Special Revenue	33.0	26.0	18.6	15.0	21.0	37.0	23.0	19.0	20.0	36.0
Support Staff-Special Revenue	42.0	5.8	6.6	7.0	7.2	17.2	10.3	46.0	29.0	13.0
Directors-Special Revenue	1.0	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
Total	1,679.5	1,760.1	1,987.6	2,384.0	2,823.7	2,610.0	2,717.3	2,993.0	3,255.1	3,273.1

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				
2017	8,058	\$ 384,109,512.98	\$ 47,668.10	17.24%	1,042	1:12	1:7	1:9	8,179	7,331	-11.94%	89.8%
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%

Sources: District Records

CITY OF CAMDEN SCHOOL DISTRICT
 School Building Information
 Last Ten Fiscal Years
Unaudited

	Fiscal Year Ended June 30,									
	<u>2017</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>
District Buildings:										
Bonsall (1913)										
Square Feet	108,769	108,769	108,769	108,769	108,769	108,769	108,679	108,679	108,679	108,679
Enrollment	127	181	377	382	429	455	617	515	554	591
Lanning Square (Formerly Broadway) (1886)										
Square Feet	135,735	135,735	135,735	135,735	135,735	135,735	25,680	25,680	25,680	25,680
Enrollment	-	-	-	-	-	-	351	318	325	257
Catto (1929)										
Square Feet	11,680	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	89,313	88,250	88,250	88,250	88,250
Enrollment	616	579	566	569	553	574	573	504	458	520
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	398	437	428	428	444	470	516	526	570	555
Cramer (1913)										
Square Feet	87,700	87,700	87,700	87,700	87,700	87,700	87,300	87,300	87,300	87,300
Enrollment	376	462	471	475	529	517	531	527	563	526
RT Cream (1991)										
Square Feet	39,069	39,069	39,069	39,069	39,069	39,069	38,269	39,069	39,069	39,069
Enrollment	257	324	373	373	409	471	528	502	525	559
Davis (1925)										
Square Feet	95,905	95,905	95,905	95,905	95,905	95,905	93,905	95,505	95,505	95,505
Enrollment	347	434	487	491	546	488	502	472	498	524
Dudley (1904)										
Square Feet	-	-	-	-	-	-	33,053	33,053	33,053	33,053
Enrollment	-	-	-	-	-	-	-	-	-	-
Dudley (2009)										
Square Feet	73,732	73,732	73,732	73,732	73,732	73,732	88,280	88,280	88,280	-
Enrollment	519	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>2017</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>
District Buildings:										
Early Childhood Development Center (1978)										
Square Feet	66,568	66,568	66,568	66,568	66,568	66,568	66,588	66,588	66,588	66,588
Enrollment	429	409	437	440	466	494	490	490	378	179
Forest Hill (1969)										
Square Feet	59,087	59,087	59,087	59,087	59,087	59,087	58,087	58,087	58,087	58,087
Enrollment	231	323	321	322	318	308	307	299	300	385
McGraw (1953)										
Square Feet	32,545	32,545	32,545	32,545	32,545	32,545	33,345	33,345	33,345	33,345
Enrollment	44	42	297	298	337	326	288	306	316	332
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	38	42	447	453	505	523	618	599	552	577
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
Powell (1926)										
Square Feet	-	-	-	-	-	-	20,157	20,157	20,157	20,157
Enrollment	-	-	-	-	-	-	-	-	202	211
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	323	332	363	365	382	370	407	394	378	345
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	270	362	452	455	442	437	396	387	446	342
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
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

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT

School Building Information

Last Ten Fiscal Years

Unaudited

	Fiscal Year Ended June 30,									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
District Buildings:										
U.S. Wiggins (1967)										
Square Feet	75,732	75,732	75,732	75,732	75,732	75,732	75,732	75,732	75,732	75,732
Enrollment	420	450	578	580	585	593	424	427	445	423
HB Wilson (1919)										
Square Feet	-	-	-	-	-	-	36,110	36,110	36,110	36,110
Enrollment	-	-	-	-	-	-	-	-	258	258
HB Wilson (2009)										
Square Feet	73,732	73,732	73,732	73,732	73,732	73,732	83,729	83,729	-	-
Enrollment	555	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	488	558	572	582	551	563	561	679	656	613
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
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	0	173	272	270	251	328	414	294	306	327
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	346	373	370	372	333	367	466	296	287	381
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
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	458	542	490	497	508	499	476	227	276	376
Camden High (1916)										
Square Feet	281,845	281,845	281,845	281,845	281,845	281,845	281,895	281,895	281,895	281,895
Enrollment	549	676	695	707	748	712	708	807	1,016	1,160

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT

School Building Information

Last Ten Fiscal Years

Unaudited

	Fiscal Year Ended June 30,									
	<u>2017</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>
District Buildings:										
Woodrow Wilson High (1929)										
Square Feet	203,775	203,775	203,775	203,775	203,775	203,775	203,775	203,775	203,775	203,775
Enrollment	815	887	905	899	863	880	896	817	987	1,015
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	194	203	213	214	203	207	205	233	248	251
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
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
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
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	18,000	22,890	22,890	22,890	22,890
Environmental Center										
Square Feet	7,492	7,492	7,492	7,492	7,492	7,492	-	-	-	-

Number of Schools at June 30, 2017

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,										
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008 (1)	
School Facilities											
Early Childhood Development Center	N/A	\$ 72,773.33	\$ 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	60,127.01	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	308,117.73	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	222,770.30	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	119,135.56	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	110,868.65	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	105,654.01	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	118,908.17	181,920.00	309,280.27	311,023.00	262,029.00	180,514.00	180,514.00	153,875.00	132,387.00	
Catto Elementary School	N/A	97,638.54	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	115,620.87	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	95,875.18	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	42,710.97	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	104,845.03	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	80,605.14	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	64,594.98	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	128,149.11	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	148,387.84	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	35,578.82	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	17,185.46	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	118,146.18	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	61,145.87	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	33,206.54	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	53,677.01	57,944.00	98,510.28	135,987.00	118,284.00	81,537.00	81,537.00	69,479.00	59,777.00	
Summer	N/A	78,230.66	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	25,023.80		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	82,791.56	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	41,275.57	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	62,930.00		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	80,605.13	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	94,344.68	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	62,750.71			158,254.00	138,277.00	95,053.00	95,053.00	81,255.00	69,908.00	
Total School Facilities		<u>2,843,674.41</u>	<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>	-
Other Facilities											
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	
Total Other Facilities		-	<u>1,472,440.19</u>	<u>372,740.17</u>	<u>624,977.00</u>	-	<u>175,047.00</u>	<u>174,847.00</u>	<u>311,676.00</u>	<u>268,150.00</u>	-
Grand Total		<u>\$ 2,843,674.41</u>	<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>

(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, 2017
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, 2017. 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 qualified and unmodified opinions on compliance for major federal and state programs. However, our audit does not provide a legal determination of the School District's compliance.

Basis for Qualified Opinion on N.C.L.B. Title I, I.D.E.A. Part B Basic, I.D.E.A. Part B Preschool, National School Lunch Program and National School Breakfast Program

As described in the accompanying *Schedule of Findings and Questioned Costs* and in the *Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance*, the City of Camden School District, in the County of Camden, State of New Jersey, did not comply with requirements regarding CFDA 84.010A N.C.L.B. Title I, CFDA 84.027 I.D.E.A. Part B Basic, CFDA 84.173 I.D.E.A. Part B Preschool, CFDA 10.555 National School Lunch Program and CFDA 10.553 National School Breakfast Program as described in finding number 2017-013 for Equipment and Real Property Management. Compliance with such requirements is necessary, in our opinion, for the City of Camden School District, State of New Jersey, to comply with the requirements applicable to that program.

Qualified Opinion on N.C.L.B. Title I, I.D.E.A. Part B Basic, I.D.E.A. Part B Preschool, National School Lunch Program and National School Breakfast Program

In our opinion, except for the noncompliance described in the "*Basis for Qualified Opinion*" paragraph, 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 N.C.L.B. Title I, I.D.E.A. Part B Basic, I.D.E.A. Part B Preschool, National School Lunch Program and National School Breakfast Program for the fiscal year ended June 30, 2017.

Unmodified Opinion on Each of the Other Major Federal and State Programs

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 other major federal and state programs identified in the *Summary of Auditor's Results* section of the accompanying *Schedule of Findings and Questioned Costs* for the fiscal year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed other 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. 2017-003, 2017-019, 2017-020, 2017-021, 2017-022, 2017-023, 2017-024, 2017-025, 2017-026 and 2017-027. 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.

Report on Internal Control Over Compliance (Cont'd)

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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 have not been identified. However, 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. 2017-003, 2017-009, 2017-013 and 2017-018 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 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. 2017-019, 2017-020, 2017-021, 2017-022, 2017-023, 2017-024, 2017-026 and 2017-027 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 13, 2018

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2017

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, 2016
					From	To	
General Fund:							
U.S. Department of Education:							
Passed-through State Department of Education:							
Medicaid Initiative	93.778	1705NJ5MAP	N/A	\$ 423,045.09	7/1/16	6/30/17	
Medicaid Initiative	93.778	1605NJ5MAP	N/A	486,507.84	7/1/15	6/30/16	\$ (58,124.53)
ARRA - Medicaid Initiative - Cost Settlement	93.778	1705NJ5MAP	N/A	112,085.65	4/1/09	12/31/09	
Medicaid Initiative - Cost Settlement	93.778	1605NJ5MAP	N/A	279,585.83	7/1/13	6/30/14	<u>(279,585.83)</u>
Total Medicaid Cluster							<u>(337,710.36)</u>
Impact Aid	84.041	Unavailable	N/A	103,707.13	7/1/16	6/30/17	-
U.S. Department of Homeland Security:							
Passed-through the State Department of Law and Public Safety:							
Public Assistance Grants	97.036	Unavailable	N/A	43,185.95	Unavailable	Unavailable	-
Total General Fund							<u>(337,710.36)</u>
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	598,317.63	7/1/16	6/30/17	
Cash Assistance:							
School Breakfast Program	10.553	16161NJ304N1099	N/A	2,768,884.10	7/1/15	6/30/16	(560,614.84)
School Breakfast Program	10.553	1711NJ304N1099	N/A	2,695,441.80	7/1/16	6/30/17	
National School Lunch Program	10.555	16161NJ304N1099	N/A	5,550,580.35	7/1/15	6/30/16	(1,099,290.15)
National School Lunch Program	10.555	1711NJ304N1099	N/A	5,699,023.92	7/1/16	6/30/17	
After School Snack Program	10.555	Unavailable	N/A	129,724.56	7/1/15	6/30/16	(20,099.52)
After School Snack Program	10.555	Unavailable	N/A	154,507.60	7/1/16	6/30/17	
Total Child Nutrition Cluster							<u>(1,680,004.51)</u>
Child and Adult Care Food Program	10.558	16161NJ304N1099	N/A	381,778.11	7/1/15	6/30/16	(203,407.94)
Child and Adult Care Food Program	10.558	1711NJ304N1099	N/A	416,186.91	7/1/16	6/30/17	
Total Child and Adult Care Food Program							<u>(203,407.94)</u>
Fresh Fruit and Vegetable Program	10.582	16161NJ304L1603	N/A	49,103.77	7/1/15	6/30/16	(2,022.95)
Fresh Fruit and Vegetable Program	10.582	1711NJ304N1099	N/A	51,762.24	7/1/16	6/30/17	
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							<u>4,207.17</u>
Total Enterprise Fund							<u>(1,879,205.28)</u>
Special Revenue Fund:							
U.S. Department of Education							
Passed-through State Department of Education:							
No Child Left Behind:							
Title IA	84.010A	S010A160030	NCLB068017	7,927,430.00	7/1/16	6/30/17	
Title IA	84.010A	S010A150030	NCLB068016	7,953,196.00	7/1/15	6/30/16	(5,379,807.16)
Title IA-Family Community Engagement Program	84.010A	S010A160030	NCLB068017	250,000.00	7/1/16	8/31/17	
Title IA-Family Community Engagement Program	84.010A	S010A150030	NCLB068016	250,000.00	7/1/15	6/30/16	<u>(46,928.59)</u>
Total Title IA							<u>(5,426,735.75)</u>
Title IA - SIA	84.377A	S377A130031	NCLB068017	1,977,100.00	7/1/16	6/30/17	
Title IA - SIA	84.377A	S377A130031	NCLB068016	1,341,400.00	7/1/15	6/30/16	<u>(692,398.84)</u>
Total Title IA - School Improvement							<u>(692,398.84)</u>
Title IIA	84.367A	S367A160029	NCLB068017	1,099,855.00	7/1/16	6/30/17	
Title IIA	84.367A	S367A150029	NCLB068016	2,279,233.00	7/1/15	6/30/16	<u>(862,698.55)</u>
Total Title IIA							<u>(862,698.55)</u>
Title III	84.365A	S365A160030	NCLB068017	283,907.00	7/1/16	6/30/17	
Title III	84.365A	S365A150030	NCLB068016	332,692.00	7/1/15	6/30/16	(307,023.23)
Title III - Immigrant	84.365A	S365A160030	NCLB068017	35,705.00	7/1/16	6/30/17	
Title III - Immigrant	84.365A	S365A150030	NCLB068016	56,139.00	7/1/15	6/30/16	<u>(20,433.60)</u>
Total Title III							<u>(327,456.83)</u>
Total No Child Left Behind							<u>(7,309,289.97)</u>

Carryover/ Walkover Amount	Cash Received	Budgetary Expenditures		Passed Through to Subrecipients	Adjustments(A)	Repayment of Prior Years' Balances	Balance at June 30, 2017		
		Pass-Through Funds	Direct Funds				Accounts Receivable	Unearned Revenue	Due to Grantor
	\$ 364,261.30	\$ 423,045.09					\$ (58,783.79)		
	58,124.53								
	112,085.65				\$ (112,085.65)				
	279,585.83								
\$ -	814,057.31	423,045.09	\$ -	\$ -	(112,085.65)	\$ -	(58,783.79)	\$ -	\$ -
-	103,707.18	-	103,707.18	-	-	-	-	-	-
-	43,185.95 (B)	43,185.95	-	-	-	-	-	-	-
-	960,950.44	466,231.04	103,707.18	-	(112,085.65)	-	(58,783.79)	-	-
	598,317.63	598,317.63							
	560,614.84								
	2,184,960.36	2,695,441.80					(510,481.44)		
	1,099,290.15								
	4,630,296.96	5,699,023.92					(1,068,726.96)		
	20,099.52								
	126,802.70	154,507.60					(27,704.90)		
-	9,220,382.16	9,147,290.95	-	-	-	-	(1,606,913.30)	-	-
	203,407.94								
	352,187.10	416,186.91					(63,999.81)		
-	555,595.04	416,186.91	-	-	-	-	(63,999.81)	-	-
	2,022.95								
	35,981.60	51,762.24					(15,780.64)		6,230.12
-	38,004.55	51,762.24	-	-	-	-	(15,780.64)	-	6,230.12
-	9,813,981.75	9,615,240.10	-	-	-	-	(1,686,693.75)	-	6,230.12
1,185,732.00	5,522,294.00	8,778,131.76			(918,653.59)		(3,590,868.00)	602,108.65	
(1,185,732.00)	5,646,885.00				918,654.16				
	78,590.00	224,934.46					(171,410.00)	25,065.54	
	61,125.00	82,659.77			68,463.36				
-	11,308,894.00	9,085,725.99	-	-	68,463.93	-	(3,762,278.00)	627,174.19	-
1,085,273.00	1,796,376.00	2,293,711.31			(1,085,273.00)		(1,265,997.00)	768,661.69	
(1,085,273.00)	692,399.00				1,085,272.84				
-	2,488,775.00	2,293,711.31	-	-	(0.16)	-	(1,265,997.00)	768,661.69	-
978,940.00	1,183,833.00	1,614,257.34			(869,362.51)		(894,962.00)	574,115.15	
(978,940.00)	972,275.00				869,363.55				
-	2,156,108.00	1,614,257.34	-	-	1.04	-	(894,962.00)	574,115.15	-
126,979.00	270,912.00	327,517.18			(126,979.00)		(139,974.00)	83,368.82	
(126,979.00)	307,023.00				126,979.23				
35,705.00	23,277.00	34,880.70			(35,705.00)		(12,428.00)	824.30	
(35,705.00)	20,434.00				35,704.60				
-	621,646.00	362,397.88	-	-	(0.17)	-	(152,402.00)	84,193.12	-
-	16,575,423.00	13,356,092.52	-	-	68,464.64	-	(6,075,639.00)	2,054,144.15	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2017

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, 2016
					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	V048A160030	PERK068017	\$ 153,700.00	7/1/16	6/30/17	
Carl D. Perkins Vocational Education	84.048A	V048A150030	PERK068016	135,554.00	7/1/15	6/30/16	<u>\$ (91,826.14)</u>
Total Carl D. Perkins Vocational Education							<u>(91,826.14)</u>
Instruction Improvement System Program	84.413A	Unavailable	N/A	213,889.00	6/1/16	11/30/16	<u>-</u>
School Based Youth Program - Counseling Grant	84.215E	Unavailable	S215E120107	1,133,955.00	10/1/12	9/30/16	<u>(110,484.64)</u>
I.D.E.A. Part B: Special Education Cluster:							
Basic	84.027	H027A160100	IDEA068017	4,165,792.00	7/1/16	6/30/17	
Basic	84.027	H027A150100	IDEA068016	4,165,792.00	7/1/15	6/30/16	(3,062,267.21)
Preschool	84.173	H173A160114	IDEA068017	136,565.00	7/1/16	6/30/17	
Preschool	84.173	H173A150114	IDEA068016	136,565.00	7/1/15	6/30/16	<u>(43,047.12)</u>
Total I.D.E.A. Part B Special Education Cluster							<u>(3,105,314.33)</u>
Helping Everyone Achieve Through Reading Grant	84.215G	Unavailable	S215G140027	701,638.00	10/1/16	6/30/17	
Helping Everyone Achieve Through Reading Grant	84.215G	Unavailable	S215G140027	238,457.00	10/1/15	6/30/17	<u>(134,013.09)</u>
Total Helping Everyone Achieve Through Reading Grant							<u>(134,013.09)</u>
Passed-through the City of Camden: School Climate Transformation Grant	84.184G	Unavailable	N/A	77,650.00	6/1/16	8/31/17	<u>10,837.19</u>
Total U.S. Department of Education							<u>(10,740,090.98)</u>
U.S. Department of Human Services Passed-through State Department of Human Services:							
School Based Youth Services Program:							
Child Care & Development Fund	93.596	Unavailable	17IADP	244,580.00	7/1/16	6/30/17	
Temporary Assistance for Needy Families	93.558	Unavailable	17IADP	250,906.00	7/1/16	6/30/17	
Pregnancy Assistance Fund	93.500	Unavailable	17IADP	169,272.00	7/1/16	6/30/17	
School Based Youth Services Program	93.995	Unavailable	17IADP	1,272,916.00	7/1/16	6/30/17	
School Based Youth Services Program	93.995	Unavailable	N/A	1,951,836.00	7/1/15	6/30/16	76,345.16
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	<u>453,189.22</u>
Total U.S. Department of Human Services							<u>1,059,995.14</u>
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	<u>1,920.04</u>
Total Special Revenue Fund							<u>(9,678,175.80)</u>
Total Federal Financial Assistance							<u>\$ (11,895,091.44)</u>

(A) See Note 6 to the Schedules of Expenditures of Federal Awards and State Financial Assistance

(B) Realized as Miscellaneous Revenue

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, 2017		
		Pass-Through Funds	Direct Funds				Accounts Receivable	Unearned Revenue	Due to Grantor
	\$ 56,031.00	\$ 129,785.04			\$ 0.04		\$ (73,754.00)		
	91,826.00				0.14				
\$ -	147,857.00	129,785.04	\$ -	\$ -	0.18	\$ -	(73,754.00)	\$ -	\$ -
-	174,795.00	174,795.11	-	-	0.11	-	-	-	-
-	110,484.64	-	-	-	-	-	-	-	-
350,040.00	2,424,647.00	3,707,784.97			(350,040.00)		(1,479,757.00)	196,619.03	
(350,040.00)	3,062,266.00				350,041.21				
25,248.00	117,500.00	131,989.00			(25,248.00)		(39,737.00)	25,248.00	
(25,248.00)	43,047.00				25,248.12				
-	5,647,460.00	3,839,773.97	-	-	1.33	-	(1,519,494.00)	221,867.03	-
	45,459.97	211,085.23					(656,178.03)	490,552.77	
	350,820.65	130,109.21						86,698.35	
-	396,280.62	341,194.44	-	-	-	-	(656,178.03)	577,251.12	-
-	-	24,305.29	-	-	-	-	(13,468.10)	-	-
-	23,052,300.26	17,865,946.37	-	-	68,466.26	-	(8,338,533.13)	2,853,262.30	-
	244,580.00	244,547.40							32.60
	250,906.00	250,906.00							
	169,272.00	169,272.00							
	1,272,916.00	1,272,530.56							385.44
					2,014.84	78,360.00			
									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
-	1,937,674.00	1,937,255.96	-	-	2,014.84	78,360.00	-	-	984,068.02
-	-	-	-	-	-	-	-	-	1,920.04
-	24,989,974.26	19,803,202.33	-	-	70,481.10	78,360.00	(8,338,533.13)	2,853,262.30	985,988.06
\$ -	\$ 35,764,906.45	\$ 29,884,673.47	\$ 103,707.18	\$ -	\$ (41,604.55)	\$ 78,360.00	\$ (10,084,010.67)	\$ 2,853,262.30	\$ 992,218.18

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Expenditures of State Financial Assistance
 For the Fiscal Year Ended June 30, 2017

State Grantor/ Program or Cluster Title	Grant or State Project Number	Program or Award Amount	Local Share	Grant Period From To		Balance at June 30, 2016	
						Unearned Revenue/ Accounts Receivable	Due to Grantor
General Fund:							
State Department of Education:							
State Aid - Public Cluster:							
Equalization Aid	495-034-5120-078	\$ 215,703,707.00		7/1/16	6/30/17		
Equalization Aid	495-034-5120-078	214,776,464.00		7/1/15	6/30/16	\$ (21,096,058.00)	
Security Aid	495-034-5120-084	5,974,677.00		7/1/16	6/30/17		
Security Aid	495-034-5120-084	5,949,022.00		7/1/15	6/30/16	(584,333.00)	
Adjustment Aid	495-034-5120-085	45,048,515.00		7/1/16	6/30/17		
Adjustment Aid	495-034-5120-085	46,068,696.00		7/1/15	6/30/16	(4,525,020.00)	
Special Education Aid	495-034-5120-089	8,402,662.00		7/1/16	6/30/17		
Special Education Aid	495-034-5120-089	8,244,198.00		7/1/15	6/30/16	(809,772.00)	
Per Pupil Growth Aid	495-034-5120-097	148,690.00		7/1/16	6/30/17		
Per Pupil Growth Aid	495-034-5120-097	148,690.00		7/1/15	6/30/16	(14,605.00)	
PARCC Readiness Aid	495-034-5120-098	148,690.00		7/1/16	6/30/17		
PARCC Readiness Aid	495-034-5120-098	148,690.00		7/1/15	6/30/16	(14,605.00)	
Professional Learning Community Aid	495-034-5120-101	154,380.00		7/1/16	6/30/17		
Total State Aid - Public Cluster						(27,044,393.00)	\$ -
Transportation Aid:							
Transportation Aid	495-034-5120-014	4,491,244.00		7/1/16	6/30/17		
Transportation Aid	495-034-5120-014	4,511,837.00		7/1/15	6/30/16	(443,168.00)	
Nonpublic School Transportation Aid	495-034-5120-014	57,315.00		7/1/16	6/30/17		
Nonpublic School Transportation Aid	495-034-5120-014	50,794.00		7/1/15	6/30/16	(50,794.00)	
Total Transportation Aid						(493,962.00)	-
Tuition Reimbursement for Homeless Students:							
Tuition Reimbursement for Homeless Students	495-034-5120-078	604,511.00		7/1/16	6/30/17		
Tuition Reimbursement for Homeless Students	495-034-5120-078	77,374.36		7/1/16	6/30/17		
Tuition Reimbursement for Homeless Students	495-034-5120-078	384,794.00		7/1/15	6/30/16	(384,794.00)	
Tuition Reimbursement for Homeless Students	495-034-5120-078	126,836.12		7/1/15	6/30/16	(26,506.86)	
Total Tuition Reimbursement for Homeless Students						(411,300.86)	-
Extraordinary Special Education Costs Aid:							
Extraordinary Special Education Costs Aid	100-034-5120-473	543,582.00		7/1/16	6/30/17		
Extraordinary Special Education Costs Aid	100-034-5120-473	461,344.00		7/1/15	6/30/16	(461,344.00)	
Total Extraordinary Special Education Costs Aid						(461,344.00)	-
Reimbursed TPAF Social Security Contributions							
Reimbursed TPAF Social Security Contributions	495-034-5095-002	5,561,089.47		7/1/16	6/30/17		
Reimbursed TPAF Social Security Contributions	495-034-5095-002	6,024,950.21		7/1/15	6/30/16	(285,774.40)	
						(285,774.40)	-
Emergency Fund	495-034-5120-106	9,800,000.00		7/1/16	6/30/17	-	-
Total General Fund						(28,696,774.26)	-
State Department of Education:							
N.J. Nonpublic Aid:							
Textbook Aid	100-034-5120-064	58,101.00		9/1/16	6/30/17		
Textbook Aid	100-034-5120-064	57,557.00		9/1/15	6/30/16		3,871.50
Auxiliary Services:							
Compensatory Education	100-034-5120-067	986,276.00		9/1/16	6/30/17		
Compensatory Education	100-034-5120-067	1,023,696.00		9/1/15	6/30/16		225,156.60
English as a Second Language	100-034-5120-067	168,084.00		9/1/16	6/30/17		
English as a Second Language	100-034-5120-067	146,668.00		9/1/15	6/30/16		35,034.62
Transportation	100-034-5120-068	104,220.00		9/1/16	6/30/17		
Transportation	100-034-5120-068	111,863.00		9/1/15	6/30/16		74,099.39
Home Instruction	100-034-5120-067	13,029.00		9/1/16	6/30/17		
Home Instruction	100-034-5120-067	10,923.00		9/1/15	6/30/16	(10,923.00)	
Handicapped Services:							
Examination and Classification	100-034-5120-066	189,287.00		9/1/16	6/30/17		
Examination and Classification	100-034-5120-066	141,636.00		9/1/15	6/30/16		11,593.49
Corrective Speech	100-034-5120-066	157,263.00		9/1/16	6/30/17		
Corrective Speech	100-034-5120-066	133,771.00		9/1/15	6/30/16		40,306.20
Supplementary Instruction	100-034-5120-066	159,294.00		9/1/16	6/30/17		
Supplementary Instruction	100-034-5120-066	124,009.00		9/1/15	6/30/16		16,717.75

Carryover/ (Walkover) Amount	Cash Received	Adjustment (A)	Budgetary Expenditures	Passed Through to Subrecipients	Repayment of Prior Years' Balances	Balance at June 30, 2017			Memo	
						Accounts Receivable	Interfund Payable/ Unearned Revenue	Due to Grantor	Budgetary Receivable June 30, 2017	Cumulative Total Expenditures
	\$ 194,557,723.00		\$ 215,703,707.00			\$ (21,145,984.00)			\$ (21,145,984.00)	\$ 215,703,707.00
	21,096,058.00									
	5,388,964.00		5,974,677.00			(585,713.00)			(585,713.00)	5,974,677.00
	584,333.00									
	40,632,295.00		45,048,515.00			(4,416,220.00)			(4,416,220.00)	45,048,515.00
	4,525,020.00									
	7,578,928.00		8,402,662.00			(823,734.00)			(823,734.00)	8,402,662.00
	809,772.00									
	134,113.00		148,690.00			(14,577.00)			(14,577.00)	148,690.00
	14,605.00									
	134,113.00		148,690.00			(14,577.00)			(14,577.00)	148,690.00
	14,605.00									
	139,246.00		154,380.00			(15,134.00)			(15,134.00)	154,380.00
\$ -	275,609,775.00	\$ -	275,581,321.00	\$ -	\$ -	(27,015,939.00)	\$ -	\$ -	(27,015,939.00)	275,581,321.00
	4,050,956.00		4,491,244.00			(440,288.00)			(440,288.00)	4,491,244.00
	443,168.00									
	50,794.00		57,315.00			(57,315.00)				57,315.00
-	4,544,918.00	-	4,548,559.00	-	-	(497,603.00)	-	-	(440,288.00)	4,548,559.00
	51,584.14		604,511.00			(604,511.00)				604,511.00
	384,794.00		77,374.36			(25,790.22)				77,374.36
	26,506.86									
-	462,885.00	-	681,885.36	-	-	(630,301.22)	-	-	-	681,885.36
	461,344.00		543,582.00			(543,582.00)				543,582.00
-	461,344.00	-	543,582.00	-	-	(543,582.00)	-	-	-	543,582.00
	5,293,956.43		5,561,089.47			(267,133.04)				5,561,089.47
-	285,773.40	1.00								
-	5,579,729.83	1.00	5,561,089.47	-	-	(267,133.04)	-	-	-	5,561,089.47
-	-	-	9,800,000.00	-	-	(9,800,000.00)	-	-	-	9,800,000.00
-	286,658,651.83	1.00	296,716,436.83	-	-	(38,754,558.26)	-	-	(27,456,227.00)	296,716,436.83
	58,101.00	0.50	53,902.00		3,872.00			4,199.00		53,902.00
	986,276.00	0.38	865,432.38					120,844.00		865,432.38
	168,084.00	0.40	144,150.30		225,157.00			23,934.00		144,150.30
	104,220.00	0.38	36,106.76		35,035.00			68,113.00		36,106.76
	10,923.00	(0.24)	13,029.00		74,098.00					13,029.00
	189,287.00	(1.39)	153,988.98			(13,029.00)				153,988.98
	157,263.00	(0.02)	100,984.05		11,593.00			35,298.00		100,984.05
	159,294.00	(0.49)	128,847.74		40,306.00			56,279.00		128,847.74
		(0.20)			16,718.00			30,446.00		
		(0.26)								
		0.25								

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Expenditures of State Financial Assistance
 For the Fiscal Year Ended June 30, 2017

State Grantor/ Program or Cluster Title	Grant or State Project Number	Program or Award Amount	Local Share	Grant Period		Balance at June 30, 2016	
				From	To	Unearned Revenue/ Accounts Receivable	Due to Grantor
State Department of Education (Cont'd):							
N.J. Nonpublic Aid (Cont'd):							
Nursing Services Aid	100-034-5120-070	\$ 90,810.00		9/1/16	6/30/17		
Nursing Services Aid	100-034-5120-070	90,900.00		9/1/15	6/30/16		\$ 745.61
Technology Initiative Aid	100-034-5120-573	26,208.00		9/1/16	6/30/17		
Technology Initiative Aid	100-034-5120-573	26,208.00		9/1/15	6/30/16		289.84
Security Aid Program	100-034-5120-509	50,450.00		9/1/16	6/30/17		
Security Aid Program	100-034-5120-509	25,250.00		9/1/15	6/30/16		6,444.92
Preschool Education Aid	495-034-5120-086	29,666,030.00	\$ 2,064,912.00	9/1/16	6/30/17		
Preschool Education Aid	495-034-5120-086	29,852,930.00	1,597,184.00	7/1/15	6/30/16	\$ 800,583.89	
Preschool Education Aid	495-034-5120-086	29,079,384.00	1,310,956.00	7/1/14	6/30/15	2,539,394.83	
Department of Labor and Workforce Development							
Jobs for America's Graduates	17-MU59-G03	11,250.00		9/1/15	8/31/16		
Adult Basic Education	100-034-5062-028	63,000.00		9/1/16	6/30/17		
Adult Basic Education	100-034-5062-028	63,000.00		9/1/15	6/30/16	(13,026.06)	
Total Special Revenue Fund						3,316,029.66	414,259.92
New Jersey School Development Authority							
Additional State School Building Aid - SDA Grants (NJSDA Managed)	Various	301,947,928.59 (NC)		Unavailable		(4,991,605.60)	
Total Capital Projects Fund						(4,991,605.60)	-
National School Lunch Program (State Share)	100-010-3360-067	113,172.14		7/1/16	6/30/17		
National School Lunch Program (State Share)	100-010-3360-067	99,760.13		7/1/15	6/30/16	(19,193.96)	
Total Enterprise Fund						(19,193.96)	-
Total State Financial Assistance subject to Major Program Determination for State Single Audit						(30,391,544.16)	414,259.92
State Financial Assistance not subject to Calculation for Major Program Determination for State Aingle 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							
On-behalf T.P.A.F. Pension Contributions - Long Term Disability							
Total General Fund (Non-Cash Assistance)						-	-
Total State Financial Assistance						\$ (30,391,544.16)	\$ 414,259.92

(A) See Note 6 to the Schedules of Expenditures of Federal Awards and State Financial Assistance

(NC) Non-Cash Award--See Note 8 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, 2017			Memo	
						Accounts Receivable	Interfund Payable/ Unearned Revenue	Due to Grantor	Budgetary Receivable June 30, 2017	Cumulative Total Expenditures
	\$ 90,810.00	\$ (0.49)	\$ 76,109.51					\$ 14,700.00		\$ 76,109.51
	26,208.00	0.39			\$ 746.00					
		0.41	24,320.41					1,888.00		24,320.41
		0.16			290.00					
	50,450.00	0.01	40,192.01					10,258.00		40,192.01
		0.08			6,445.00					
\$ 4,813,129.00 (2,273,734.17) (2,539,394.83)	28,764,339.00 2,985,293.00		31,150,294.76			\$ (2,966,603.00)	\$ 5,393,776.24 1,512,142.72		\$ (2,966,603.00)	31,150,294.76
	11,250.00		11,250.00							11,250.00
	36,680.00	0.59	51,926.59			(15,246.00)				51,926.59
	13,026.00	0.06								
-	33,811,504.00	0.87	32,850,534.49	\$ -	414,260.00	(2,994,878.00)	6,905,918.96	365,959.00	(2,966,603.00)	32,850,534.49
	607,424.00	(1,602,237.77)	607,424.00			(6,593,843.37)				295,354,085.22
-	607,424.00	(1,602,237.77)	607,424.00	-	-	(6,593,843.37)	-	-	-	295,354,085.22
	85,385.50 19,193.96		113,172.14			(27,786.64)				113,172.14
-	104,579.46	-	113,172.14	-	-	(27,786.64)	-	-	-	113,172.14
-	321,182,159.29	(1,602,235.90)	330,287,567.46	-	414,260.00	(48,371,066.27)	6,905,918.96	365,959.00	(30,422,830.00)	625,034,228.68
	9,175,117.00		9,175,117.00							9,175,117.00
	332,436.00		332,436.00							332,436.00
	7,921,954.00		7,921,954.00							7,921,954.00
	18,142.00		18,142.00							18,142.00
-	17,447,649.00	-	17,447,649.00	-	-	-	-	-	-	17,447,649.00
\$ -	\$ 338,629,808.29	\$ (1,602,235.90)	\$ 347,735,216.46	\$ -	\$ 414,260.00	\$ (48,371,066.27)	\$ 6,905,918.96	\$ 365,959.00	\$ (30,422,830.00)	\$ 642,481,877.68

CITY OF CAMDEN SCHOOL DISTRICT
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Fiscal Year Ended June 30, 2017

Note 1: BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance (“the schedules”) 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. 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 are presented using the budgetary basis of accounting, with the following exception: 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 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.

Note 3: INDIRECT COST RATE

The School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4: 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 4: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (CONT'D)

The net adjustment to reconcile revenues from the budgetary basis to the GAAP basis is \$31,334.00 for the general fund and \$(135,683.05) for the special revenue fund. The net adjustment to reconcile expenditures from the budgetary basis to the GAAP basis is \$(154,373.05) 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	\$ 569,938.22	\$ 314,164,085.83	\$ 314,734,024.05
Special Revenue	19,707,419.33	32,791,944.44	52,499,363.77
Capital Projects		607,424.00	607,424.00
Food Service	9,615,240.10	113,172.14	9,728,412.24
Total Awards and Financial Assistance	<u>\$ 29,892,597.65</u>	<u>\$ 347,676,626.41</u>	<u>\$ 377,569,224.06</u>

Note 5: 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 6: ADJUSTMENTS

Amounts reported in the column entitled "adjustments" represent the following:

<u>Adjustment</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
Rounding Adjustments	\$ 2.90	\$ 1.87	\$ 4.77
Prior Year NJSDA Grant Revenue:			
NJSDA Managed Projects		(1,602,237.77)	(1,602,237.77)
Prior Year Expenditures Disallowed	70,478.20		70,478.20
Prior Year SEMI Expenditures	(112,085.65)		(112,085.65)
Total Adjustments	<u>\$ (41,604.55)</u>	<u>\$ (1,602,235.90)</u>	<u>\$ (1,643,840.45)</u>

Note 7: REIMBURSED AND ON-BEHALF PAYMENTS

During the fiscal year ended June 30, 2017, 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, post-retirement medical costs, and long-term disability insurance related to TPAF members.

Note 8: 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 Expenditures of State Financial Assistance as "NJSDA Managed" represents those made on behalf of the School District by the NJSDA during the fiscal year.

Note 9: 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. 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	\$ 3,381,450.00
Title II, Part A of NCLB	<u>351,720.00</u>
Total	<u>\$ 3,733,170.00</u>

Note 10: 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, 2017

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified & Disclaimer

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 Qualified

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:

<u>CFDA Number(s)</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010A</u>	<u>S010A160030</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>S367A160029</u>	<u>N.C.L.B. - Title IIA</u>
<u> </u>	<u> </u>	<u>Special Education Cluster (I.D.E.A.):</u>
<u>84.027</u>	<u>H027A160100</u>	<u>I.D.E.A. Part B: Basic</u>
<u>84.173</u>	<u>H173A160114</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> </u>	<u> </u>	<u>Child Nutrition Cluster:</u>
<u>10.553</u>	<u>171NJ304N1099</u>	<u>School Breakfast Program</u>
<u>10.555</u>	<u>171NJ304N1099</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 \$899,651.43

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, 2017

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. 2017-001

Criteria or Specific Requirement

Districts are required to classify open purchase orders as (1) those that represent orders for which goods have been received or services have been rendered at June 30 but that have not been paid (accounts payable) or (2) those that represent orders, which will be honored in the subsequent year (encumbrance). As a general rule, for other than construction contracts, the liquidation of these orders should be within sixty to ninety days of year-end. In most cases, any other orders should be canceled.

Condition

The District incorrectly classified open purchase orders totaling \$76,627.32 as encumbrances instead of accounts payable and recorded encumbrances totaling \$331,830.69 that should have been canceled.

Context

The District's review of open purchase orders was not performed properly resulting in orders being misclassified and not being canceled.

Effect

The effect of improperly recording encumbrances and accounts payable resulted in the District's net position/fund balance being immaterially inaccurate.

Cause

The District did not have internal controls in place that would allow the District to rely on its records related to the classification of open orders. Encumbrances that should have been canceled were not, because the District may need those orders to pay expenses that at this time cannot be determined.

Recommendation

That the District correctly classify open purchase orders as encumbrances and/or accounts payable and cancel encumbrances recorded at year-end when required.

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, 2017

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-002

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 other District subsidiary records and as a result, significant audit adjustments were required. Specifically, the general ledger did not reconcile to the District prepared general fund cash reconciliation resulting in an adjustment totaling \$133,795.38 and did not reconcile to the accounts payable subsidiary record resulting in an audit adjustment totaling \$116,556.18. Interfunds recorded in the general fund did not reconcile with the other respective funds. Numerous general ledger entries were required to reconcile special revenue fund items such as accounts receivable from federal and state grantors, amounts payable to grantors and recording unspent funds as unearned revenues. Additionally, unemployment claims and taxes were not properly recorded in the general ledger.

Significant payroll adjustments (budget expenditure transfers) were manually recorded in the general ledger for federal programs Title I, Title I School Improvement Program and IDEA and state program - Preschool Education Aid that were not supported by any documentation until requested for audit.

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

District personnel did not have enough time or experience 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, 2017

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-003

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 and food accounts were not prepared accurately in accordance with N.J.S.A. 18A:17-9.

Context

The general account reconciliations, which include the general and special revenue funds, were not balanced to the general ledger by immaterial amounts. Numerous cash receipts, posted to miscellaneous revenue, were not properly identified, two electronic transfers for a federal program were not recorded and numerous receipts had to be reclassified to the proper anticipated revenue account or general ledger account. The District's food service fund bank reconciliation included monthly-unknown adjustments that totaled \$14,428.58 by year-end. Additionally, food service receipts could not be traced to the District's revenue ledger.

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 that are balanced to the general ledger.

Cause

District personnel did not have sufficient time to properly reconcile District accounts.

Recommendation

That the District accurately reconcile its general and food service 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, 2017

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-004

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 2016-17.

Context

The following items were noted during our audit regarding the District's budget records:

1. The approved original budget appropriations for Fund 15 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 2016-17 budget document.
3. The District's Fund 15 adjusted budget appropriations per the District's budgetary accounting record included \$3,705,186.80 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.
4. Appropriation transfers/adjustments posted to the District's budgetary record did not balance and, in many cases, were not properly supported or approved.

Effect

District budget records did not properly reflect the amounts in the approved budget and transfers were not correct. 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, 2017

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-005

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 maintained a payroll agency analysis as part of its payroll agency account reconciliation process that did not properly account for the funds on deposit. This resulted in an accumulation of funds in this account that did not agree with liabilities subsequently paid to payroll agencies and 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, 2017 to the amount of cash maintained in the District's payroll agency account at June 30, 2017 and the following differences were noted:

1. Disbursements had to be adjusted by \$41,025.70 to balance the analysis to the cash reconciliation.
2. The District processed a fourteen million dollar tax remittance in error that was rejected by the bank. The remittance's correct amount was one million, four hundred thousand dollars.
3. We noted that the 3rd quarter NJ-927 form was not available for audit and we could not determine if payment was remitted.
4. The District remitted the liability associated with the 2016 2nd quarter 927 form twice and overpaid New Jersey taxes in April 2017 resulting in a \$183,202.25 due from the State.
5. We also determined that negative balances, old/stale balances and unidentified monies have accumulated in the account.

Effect

The District may have payroll related liabilities that are not known and the cash deposited in the account may be in excess of the amount needed to pay other payroll agencies.

Cause

The District's monthly analysis did not accurately reflect transactions recorded in the agency account and management did not utilize the analysis to determine why balances existed.

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, 2017

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-006

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.

Context

Our test of student activity receipts disclosed the following:

1. A number of deposit slips (22 of 40 tested) were not stamped by the business office as required by District internal control.
2. The District requires an internal cover sheet for all student activity deposits. This form was not available for fifteen of the forty deposits tested.
3. One recorded receipt in our test of 40 could not be traced to the bank statement.
4. Four athletic game reports were not available for examination.
5. Fifteen deposits recorded on the bank statements did not have corresponding supporting documentation.
6. Cash receipts collected from student activities were not recorded timely and appeared to be recorded from the bank statement.
7. Copies of deposit slips were not available for four of forty deposits tested.

Effect

The District did not comply with its own policy. Furthermore, the risk of misappropriation of funds is increased when proper documentation is not obtained.

Cause

Unknown

Recommendation

That the District obtain and retain supporting documentation for all student activity receipts/deposits.

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, 2017

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-007

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, 2017

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-008

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, 2016 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 \$799,800.00.

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, 2017

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-009

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 and instances where purchase orders were electronically approved by the former 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, 2017

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-010

Criteria or Specific Requirement

Good internal control requires Districts to implement procedures that ensure the prompt payment of payroll and other liabilities in order to avoid late payment penalties.

Condition

The District did not have good internal controls in place regarding the payment of payroll and other liabilities resulting in the assessment of late penalties.

Context

Our audit disclosed numerous Internal Revenue Service notices related to prior fiscal years' Form 941 and Form 1099 errors. Final assessment of penalties has not been determined. Penalties were assessed by the Internal Revenue Service in fiscal year 2016 that totaled \$1,043,436.95. To date, the District was able to get \$250,000.00 abated. Our audit also disclosed the assessment of a \$29,266.09 penalty because the District did not pay its lease obligation timely.

Effect

The District is incurring expenses that can be avoided.

Cause

Unknown

Recommendation

That the District design and implement good internal controls that will ensure prompt payment of payroll and other 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, 2017

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-011

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. Our test indicated instances where bills were four to seven months delinquent. Additionally, documentation does not support the amounts paid and no one can determine if account numbers are associated with District properties. Our test of home improvement store expenses disclosed two instances where blanket purchase orders were utilized for the same home improvement store. 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, 2017

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-012

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

Our test of pension eligible employees disclosed three employees who were not enrolled in a pension plan timely and one employee who was not enrolled. Our test of new employees disclosed two employees who were not enrolled and one employee who was not enrolled timely. Additionally, pension deductions were withheld prior to enrollment for one employee.

Effect

By not enrolling employees timely, pension time was lost by those employees and penalties may be assessed by the Division of Pensions.

Cause

Unknown

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, 2017

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-013

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 did not maintain a capital asset record for the school year ended June 30, 2017.

Context

A capital asset record for the school year ended June 30, 2017 was not available for audit.

Effect

Because of the above noted item, capital assets, depreciation expense and net position – investment in capital assets for the District's Government-wide and Enterprise Fund (Food Service) as of and for the school year ended June 30, 2017 could not be determined. As a result, a disclaimer of opinion is rendered for the District's Government-wide and Enterprise Fund (Food Service). Additionally, there are findings associated with federal awards for compliance issues regarding capital assets purchased through federal grants. As a result, our 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 was modified.

Cause

Because of significant management turnover in the District's business office, no one maintained addition and deletion records that could be provided to the third party contractor who provides the District with its capital asset records.

Recommendation

That the District maintain a capital asset record that accounts 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, 2017

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-014

Criteria or Specific Requirement

Districts are required to accurately complete the Reimbursement to the State of New Jersey form listing all federally funded contractual salaries per N.J.S.A. 18A:66-90.

Condition

The District's Reimbursement to the State of New Jersey form listing all federally funded contractual salaries 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 numerous employees included extra compensation when only base pay should be reported, base salaries for multiple individuals charged to the School Base Youth Services program were not included in the calculation and one PERS employee's salary was included in the calculation.

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 be prepared accurately per N.J.S.A. 18A:66-90.

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, 2017

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-015

Criteria or Specific Requirement

Districts are required to timely file quarterly and annual payroll tax reports that are accurate, reconcile to district records and agree with amounts remitted.

Condition

Numerous District quarterly and annual payroll tax reports were not filed timely, were not accurate, did not reconcile with District records and did not agree with amounts remitted.

Context

Our examination of payroll tax reports indicated the following:

1. Several quarterly payroll tax returns and remittances were not filed by the applicable due dates. In addition, documentation needed to determine timely filing was not available for a few payroll tax returns.
2. The following payroll tax returns were not available for examination. As a result, it is unknown whether the returns have been filed.
 - a. IRS Form 941 - 3rd quarter 2016.
 - b. Form NJ-927 - 3rd quarter 2016.
 - c. State of Pennsylvania annual return.
3. The District did not remit the proper amount of taxes for Philadelphia city wage tax and New Jersey state income tax.
4. The amounts reported as remitted on the following quarterly payroll tax returns were not in agreement with the amounts actually remitted.
 - a. IRS Form 941 – 2nd quarter 2017.
 - b. Form NJ-927 - 4th quarter 2016 and 2nd quarter 2017. This resulted in overpayments due back from the State of New Jersey totaling \$183,202.25.
 - c. Pennsylvania city wage tax - 1st and 2nd quarter 2017.
5. It could not be determined if workers compensation wages were being properly reported. District payroll reports did not indicate any wages associated with workers compensation, however the District's third party workers compensation provider indicated various employees were on leave for workers compensation throughout the year. The result of improperly reporting workers compensation wages are incorrect quarterly IRS and State payroll tax returns.

Effect

The District has overpaid New Jersey State income taxes, may be assessed interest and penalties by the respective tax agencies for late remittances and /or late filing of payroll tax returns and may be required to amend filed payroll tax returns.

Cause

Unknown

Recommendation

That the District file quarterly and annual payroll tax reports timely, accurately, reconcile with District records and agree with amounts remitted.

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, 2017

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-016

Criteria or Specific Requirement

N.J.A.C. 6A:23-2.2(f) requires the adoption of a chart of accounts and the proper charging of expenses in compliance with the chart of accounts.

Condition

Our examination of expenditures revealed immaterial instances of improper charging of budget line accounts in accordance with N.J.A.C. 6A:23-2.2(f).

Context

Our tests of expenditures disclosed the following:

1. Our test of payroll indicated four instances where account numbers were not updated in the payroll system when human resource department changes were made, resulting in improper budget charges.
2. Our test of disbursements disclosed two purchase orders were charged to inappropriate budget line accounts.
3. Our test of required maintenance disclosed two purchase orders were inappropriately charged to 261 (required maintenance) when 262 (custodial) should have been charged.
4. Our test of travel expenditures revealed two purchase orders were incorrectly charged to travel. One was shipping costs; the other was the cost for an outside vendor to travel to the District.

Effect

The District's appropriation budget record did not accurately reflect how the District spent its funds. The number of improper charges and immaterial amounts made it impractical to adjust the District's budget reports.

Cause

Unknown

Recommendation

That all District expenditures be charged to proper budget line accounts in accordance with N.J.A.C. 6A:23-2.2(f).

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, 2017

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-017

Criteria or Specific Requirement

Per the New Jersey School Audit Program, for 2016-17 all Community Eligible Program (CEP) school districts, charter schools and renaissance school projects were instructed to verify the accuracy of a representative sample of the low-income students prior to reporting to the State.

Condition

The District could not provide evidence that it verified the accuracy of a representative sample of low-income students as required by the New Jersey Department of Agriculture.

Context

The United States Department of Agriculture discontinued its requirement for verification of low-income students. However, the New Jersey Department of Agriculture decided that verification would still be required and districts were provided with instructions on how to comply.

Effect

The District did not comply with New Jersey Department of Agriculture requirements regarding verification of low-income students.

Cause

District personnel were confused by the different directives provided by the Federal and State agencies.

Recommendation

That the District verify a representative sample of low-income students and retain evidence that the verification was performed as required by the New Jersey Department of Agriculture.

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, 2017

Section 3- Schedule of Federal Award 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).

Finding No. 2017-013 (Finding No. 2016-017) (See Section 2)

Information on the Federal and State Program

N.C.L.B – Title I	C.F.D.A. No. 84.010A
I.D.E.A. Part B – Basic	C.F.D.A. No. 84.027
I.D.E.A. Part B – Preschool	C.F.D.A. No. 84.173
National School Lunch Program	C.F.D.A. No. 10.555
National School Breakfast Program	C.F.D.A. No. 10.553

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 did not maintain a capital asset record for the school year ended June 30, 2017.

Questioned Costs

Could not be determined.

Context

A capital asset record for the school year ended June 30, 2017 was not available for audit.

Effect

Because of the above noted item, capital assets, depreciation expense and net position – investment in capital assets for the District’s Government-wide and Enterprise Fund (Food Service) as of and for the school year ended June 30, 2017 could not be determined. As a result, a disclaimer of opinion is rendered for the District’s Government-wide and Enterprise Fund (Food Service). Additionally, there are findings associated with federal awards for compliance issues regarding capital assets purchased through federal grants. As a result, our 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 was qualified.

Cause

Because of significant management turnover in the District’s business office, no one maintained addition and deletion records that could be provided to the third party contractor who provides the District with its capital asset records.

Recommendation

That the District maintain a capital asset record that accounts 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, 2017

Section 3- Schedule of Federal Award Findings and Questioned Costs (Cont'd)

Finding No. 2017-018

Information on the Federal 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

Criteria or Specific Requirement

Federal CFR 2 200.303 states that a non-Federal entity must establish and maintain effective internal controls over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

District policy indicates that a program director is responsible for determining if an expense is allowable to a federal award. As evidence of that determination, a program director's approval must be included on district documentation.

The State of New Jersey Department of Education requires that a district must approve, in their official minutes, the individuals and associated salaries of those who will be charged to the Title I program. This requirement is incorporated into the District's internal control procedures.

Condition

The District did not maintain an effective system of internal controls over certain Federal programs as required by Federal CFR 2 200.303.

Questioned Costs

N/A-None

Context

Program director's approval was not present on District documentation for tested federal grant expenditures.

1. Title I – expenditure documentation for two of twenty-two expenses tested did not include evidence of a program director's approval.
2. Title II - expenditure documentation for one of eleven expenses tested did not include evidence of a program director's approval.
3. Title I SIA - expenditure documentation for two of eight expenses tested did not include evidence of a program director's approval.
4. IDEA - expenditure documentation for four of eighteen expenses tested did not include evidence of a program director's approval.

Additionally, the District did not approve in their minutes, the employees who will be funded through and participate in the Title I program.

Effect

The District did not comply with federal grant requirements and the risk that non-allowable expenses being charged to a federal grant is increased.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2017

Section 3- Schedule of Federal Award Findings and Questioned Costs (Cont'd)

Finding No. 2017-018 (Cont'd)

Cause

Unknown

Recommendation

That the District maintain an effective system of internal controls over Federal programs as required by Federal CFR 2 200.303.

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, 2017

Section 3- Schedule of Federal Award Findings and Questioned Costs (Cont'd)

Finding No. 2017-019

Information on the Federal 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

Criteria or Specific Requirement

Federal grants have specific due dates related to the filing of grant applications and final comparability reports.

Condition

The District did not file federal grant applications and final comparability reports by their respective required filing dates.

Questioned Costs

N/A-None

Context

The following instances of non-compliance were disclosed during our test of federal grant expenditures:

1. Title I, Title II and Title I SIA – applications were due July 7, 2016, the District application was filed August 12, 2016.
2. Title I - Final comparability report was due December 2, 2016, filed April 7, 2017.
3. IDEA - final expenditure report was due November 18, 2016 and a filing date could not be determined.

Effect

The District did not comply with federal grant requirements and may have been ineligible for federal funding.

Cause

Unknown

Recommendation

That the District file its federal grant applications and final comparability reports by their respective required filing dates.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2017

Section 3- Schedule of Federal Award Findings and Questioned Costs (Cont'd)

Finding No. 2017-020

Information on the Federal Program

N.C.L.B – Title I C.F.D.A. No. 84.010A

Criteria or Specific Requirement

Federal CFR 2 200.430 states that charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. It further states that the records must support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award.

Condition

In many instances, the District did not have proper documentation supporting the work performed on Title I activities as required by CFR 2 200-430 until requested for audit purposes. In addition, in many instances, the District's semi-annual time records did not accurately reflect the actual time employees worked on Title I grant activity.

Questioned Costs

None. The District was ultimately able to support the payroll charges as allowable.

Context

Our test of the District's semi-annual time records disclosed numerous inaccuracies.

Effect

The District did not comply with federal grant requirements.

Cause

Unknown

Recommendation

That the District keep complete and accurate supporting documentation for the salaries and wages charged to the Title I program in accordance with CFR 2 200-430.

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, 2017

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. 2017-009 (Finding 2016-011) (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
Professional Learning Community Aid	G.M.I.S. No. 495-034-5120-101

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 and instances where purchase orders were electronically approved by the former 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, 2017

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2017-021 (Finding 2016-005)

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
Professional Learning Community Aid	G.M.I.S. No. 495-034-5120-101

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 two budget appropriations were over-expended prior to audit adjustments and audit adjustments resulted in two more appropriations being over-expended at year-end. Throughout the school year, the minutes indicated Board certification 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 budget appropriations that were over-expended.
2. As a result of required audit adjustments, budget appropriations for general administration-miscellaneous expenditures and unemployment were over-expended.
3. District minutes indicated Board certification 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

For the most part, the District monitored its expenses and only two budget appropriations were over-expended and not identified.

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, 2017

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2017-022 (Finding 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
Professional Learning Community Aid	G.M.I.S. No. 495-034-5120-101

Criteria or Specific Requirement

N.J.S.A. 18A:16-17 and Chapter 78, L. 2011 increased the share of health benefits coverage paid by public employees and retirees who receive employer paid health benefits. The law changed the health care contribution standards set in Chapter 2 of 2010, by increasing the amounts contributed and expanding the range of employees and retirees covered by the contribution requirement.

Condition

Our audit of employee benefits revealed that several employee's health benefit deductions were not withheld in accordance with N.J.S.A. 18A:16-17 and Chapter 78, L. 2011.

Questioned Costs

None

Context

Our test of forty employees indicated that the proper amount for health benefits was not withheld for eleven employees.

Effect

The District did not comply with N.J.S.A. 18A:16-17 and Chapter 78, L. 2011 requirements and as a result, did not deduct the proper amounts from employee pay.

Cause

Unknown

Recommendation

The District should comply with N.J.S.A. 18A:16-17 and Chapter 78, L. 2011 by withholding, from employees, the proper amount for health benefits.

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, 2017

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2017-023 (Finding 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
Professional Learning Community Aid	G.M.I.S. No. 495-034-5120-101

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, 2017

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2017-024

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
Professional Learning Community Aid	G.M.I.S. No. 495-034-5120-101

Criteria or Specific Requirement

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law) provides guidance to districts regarding purchasing, bids, quotations and state contracts.

Condition

The District did not provide evidence that it was in compliance with Public School Contracts Law regulations (N.J.S.A. 18A:18A-1 et. seq.).

Questioned Costs

None

Context

The following items were not provided by the District:

1. Chapter 271, Political Contribution Disclosure Forms for two contracts were not provided for audit.
2. Bid packets for one contract were not provided for audit.
3. Public notice advertisements for two awarded contracts were not available for audit.
4. One county co-op agreement was not provided for examination.
5. One notification to the County/State for an emergency contract was not available for audit.
6. One awarded contract was not recorded in the District's minute record.
7. Evidence that one contract, in excess of two million dollars, was reported to the State was not available for examination.
8. In five instances, two quotes were not available for examination.
9. In one instance, two quotes were received that appeared to be from the same vendor.

Effect

The District may not have complied with Public School Contracts Law (N.J.S.A. 18A:18A-1 et seq.) requirements.

Cause

Unknown

Recommendation

That the District retain evidence that it complied completely with Public School Contracts Law regulations (N.J.S.A. 18A:18A-1 et. seq.).

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, 2017

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2017-025

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
Professional Learning Community Aid	G.M.I.S. No. 495-034-5120-101

Criteria or Specific Requirement

N.J.S.A. 18A:17-10 requires Districts to file a copy of its annual report with the county superintendent on or before August 1st of each year.

Condition

The District did not file a copy of its annual report with the county superintendent on or before August 1st of each year as required by N.J.S.A. 18A:17-10.

Questioned Costs

None

Context

The District could not provide evidence that it file its annual report with the county superintendent.

Effect

The District did not comply with N.J.S.A. 18A:17-10 requirements.

Cause

Unknown

Recommendation

That the District comply with N.J.S.A. 18A:17-10 requirements by filing a copy of its annual report with the county superintendent on or before August 1st of each year.

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, 2017

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2017-026 (Finding 2016-023)

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
Professional Learning Community Aid	G.M.I.S. No. 495-034-5120-101
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 ASSA report did not agree to the attendance registers in five charter school grades.
2. One charter school did not provide an attendance register with a breakdown of students between regular education and special education. As a result, 89 students sampled could not be verified.

Our test of private schools disclosed the following:

1. In two instances, students were not enrolled on October 15, 2016.

Our test of low-income students disclosed the following:

1. One student reported as reduced lunch attending a Renaissance school was listed as inactive in the schools records.
2. In one instance, the low-income household survey did not recalculate to support the status reported.

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, 2017

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2017-027 (Finding 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. Public School Students:
 - a. Four regular public school students could not be traced to their respective school attendance registers.
 - b. In two instances, students reported as public school students actually attended a charter school.
2. Transported Charter School Students:
 - a. Charter school applications were not available for eighty-four students tested.
 - b. One student tested was not recorded on the attendance record as of October 15, 2016.
 - c. In eight instances, the attendance record was not available for examination.
3. Vocational School Students – Attendance registers were not available for audit.
4. Public School Students with Special Transportation Needs – Six student Individual Education Plans (I.E.P.) were not available for examination.
5. Private School Students with Special Transportation Needs – An I.E.P. was not available for two students.
6. Special Education Students – Public:
 - a. I.E.P.s for seven students did not indicate that transportation was required when below the mileage requirement and one student did not have an I.E.P. available for examination.
 - b. In two instances, students were not listed on attendance registers.
7. Out of District Public School Students, No Special Transportation Needs – Attendance registers for twelve schools were not available for audit.

Effect

The number of differences could not be verified and may have an impact on the District's Transportation Aid allocation.

Cause

Unknown

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2017

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2017-027 (Finding 2016-024) (Cont'd)

Information on the State Program

Transportation Aid G.M.I.S. No. 495-034-5120-014

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, 2017

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. 2017-003 (Finding No. 2016-003) (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
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 and food service accounts were not prepared accurately in accordance with N.J.S.A. 18A:17-9.

Questioned Costs

None

Context

The general account reconciliations, which include the general and special revenue funds, were not balanced to the general ledger by immaterial amounts. 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. The District's food service fund bank reconciliation included monthly-unknown adjustments that totaled \$14,428.58 by year-end. Additionally, food service receipts could not be traced to the District's revenue ledger. The payroll agency and unemployment accounts did not include all unemployment transactions. Cash receipts collected from student activities were not recorded timely and appeared to be recorded from the bank statement.

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 that are balanced to the general ledger.

Cause

District personnel did not have sufficient time to properly reconcile District accounts.

Recommendation

That the District accurately reconcile its general and food service 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
Summary Schedule of Prior Year Audit Findings
and Questioned Costs as Prepared by Management

This section identifies the status of prior year findings related to the financial statements and federal awards and state financial assistance that are required to be reported in accordance with *Government Auditing Standards*, 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. 2016-001

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.

Current Status

The condition continues to exist. See Finding No. 2017-001.

Finding No. 2016-002

Condition

The District did not maintain an accurate general ledger accounting record that was reconciled monthly to other District accounting records.

Current Status

The condition continues to exist. See Finding No. 2017-002.

Finding No. 2016-003

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.

Current Status

The condition continues to exist. See Finding No. 2017-003.

Finding No. 2016-004

Condition

The District's budget accounting records did not agree with the District's approved budget for school year 2015-16.

Current Status

The condition continues to exist. See Finding No. 2017-004.

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. 2016-005****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.

Current Status

The condition continues to exist. See Finding No. 2017-021.

Finding No. 2016-006**Condition**

The District did not charge all its expenses in accordance with the State Department of Education's approved chart of accounts.

Current Status

The condition continues to exist. See Finding No. 2017-016

Finding No. 2016-007**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. 2017-005.

Finding No. 2016-008**Condition**

The District could not provide supporting documentation for all student activity receipts/deposits and disbursements.

Current Status

The condition continues to exist. See Finding No. 2017-006.

Finding No. 2016-009**Condition**

Food service and student activity receipts were not deposited promptly.

Current Status

The condition continues to exist. See Finding No. 2017-007.

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. 2016-010****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).

Current Status

The condition continues to exist. See Finding No. 2017-008.

Finding No. 2016-011**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.

Current Status

The condition continues to exist. See Finding No. 2017-009.

Finding No. 2016-012**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. 2017-010.

Finding No. 2016-013**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. 2017-011.

Finding No. 2016-014**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.

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. 2016-015

Condition

The District paid health benefits for terminated employees past the thirty days permitted by District policy.

Current Status

The condition has been corrected.

Finding No. 2016-016

Condition

The District did not enroll all its new employees into a pension plan within a reasonable amount of time.

Current Status

The condition continues to exist. See Finding No. 2017-012.

Finding No. 2016-017

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.

Current Status

The condition continues to exist. See Finding No. 2017-013.

Finding No. 2016-018

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.

Current Status

The condition continues to exist. See Finding No. 2017-014.

CITY OF CAMDEN SCHOOL DISTRICT
Summary Schedule of Prior Year Audit Findings
and Questioned Costs as Prepared by Management (Cont'd)

FEDERAL AWARDS

Finding No. 2016-019

Information on the Federal Program

N.C.L.B – Title I C.F.D.A. No. 84.010A

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.

Current Status

The condition has been corrected.

STATE FINANCIAL ASSISTANCE PROGRAMS

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

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.

Current Status

The condition continues to exist. See Finding No. 2017-022.

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. 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

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.

Current Status

The condition continues to exist. See Finding No. 2017-023.

Finding No. 2016-022

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 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.

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)

Finding No. 2016-023**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's workpapers and corresponding documentation did not agree with the submitted A.S.S.A. report and as a result, differences were identified.

Current Status

The condition continues to exist. See Finding No. 2017-026.

Finding No. 2016-024**Information on the State Program**

Transportation Aid G.M.I.S. No. 495-034-5120-014

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.

Current Status

The condition continues to exist. See Finding No. 2017-027.

Finding No. 2016-025**Information on the State Program**

Preschool Education Aid G.M.I.S. No. 495-034-5120-086

Condition

The District improperly charged salaries to its Preschool Education Program for individuals who did not participate in the Program.

Current Status

The condition has been corrected.

