

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



**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2019**

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INTRODUCTORY SECTION



Katrina T. McCombs
STATE SUPERINTENDENT

CAMDEN CITY SCHOOL DISTRICT
1033 CAMBRIDGE STREET, CAMDEN, NEW JERSEY 08105
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February 28, 2020

Members of the Advisory Board of Education
Camden City School District
1033 Cambridge Street
Camden, New Jersey 08105

Dear Advisory Board Members:

The comprehensive annual financial report of the Camden City School District (CCSD) for the year ended June 30, 2019, 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:

CCSD 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 CCSD 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 preschool through grade 12, including general education, vocational, and special education students. The District completed the 2018-2019 year with an average daily enrollment of 6,829 students, which is 11.47% below the previous year's average daily enrollment (PreK-12). The following chart details the changes in the student enrollment of the District over the last ten years:

1. REPORTING ENTITY AND ITS SERVICES (CONT'D):

Average Daily Student Enrollment		
Year	PK-12 Enrollment	Percent Change
2018-19	6,829	-11.47%
2017-18	7,714	-5.69%
2016-17	8,179	-11.94%
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 VISION STATEMENT:

For the 2018-19 school year, our district's vision was:

All Camden students will attend a high quality school where they are valued, challenged, and prepared for college and careers that positively impact their community and the world.

3. CCSD CORE VALUES:

In order to support this work, CCSD staff operate and make decisions in alignment with 4 core values. For the 2018-19 school year, our district's core values were:

- *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.

3. CCSD CORE VALUES (CONT'D):

- *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. 2018-19 ORGANIZATIONAL PRIORITIES AND GOALS:

In Summer 2018, CCSD's Executive Leadership Team (ELT) convened to determine district priorities and goals for the 2018-19 school year and beyond. The below priorities and goals are reflected in the district strategic plan: *Putting Students First*.

Priority 1: Accelerate Student Achievement

In 2013, when the State took over control of the District, 23 of 26 of our schools were in the bottom 5% of schools statewide. Since state intervention, we have had double digit growth in our graduation rate, a decline in the student dropout rate, and steady increases in students' reading and math proficiency. Every action, every decision made as a district is focused on accelerating student achievement. To accelerate student growth, we will continue to:

- Create a consistent, high quality pre-k to 3rd grade education to ensure young learners stay on track for academic success and reach annual benchmarks in reading and math
- Offer personalized reading and math interventions for identified students
- Expand Algebra I to all 8th grade students
- Support students with Individual Education Plans to learn with their peers in the least restrictive environment
- Increase graduation rates, and college and career guidance support; including post-graduation tracking
- Partner with employers to build relevant CTE pathways that produce certified, job-ready graduates
- Reduce chronic absenteeism across the district by working closely with devoted truancy or attendance officers to improve responsiveness and support families through a case management model

Priority 2: A Great Teacher in Every Classroom, Great Staff in Every Role

Accelerating student achievement is only possible with excellent instruction and support throughout the District. Recruiting and retaining the highest quality educators, school leaders, and staff is critical to our District's success. We recognize that providing our staff with the professional support needed to thrive in their respective roles is vital to the health of the District and student performance. To ensure we have great teachers and staff in every role, we will continue to:

- Develop robust teacher pipelines through partnerships with colleges and universities including, but not limited to, Rowan University, Rutgers University, Temple University, and William Paterson University
- Diversify our recruitment to ensure talented bilingual educators and teachers of color choose Camden schools as their preferred District
- Provide meaningful professional development to all educators and staff
- Offer all teachers instructional training opportunities and 1:1 coaching
- Partner with renaissance and charter schools to share best practices in instruction and offering Citywide teacher PD opportunities
- Expand the Academic Parent Teacher Team program

Priority 3: Safe Schools Built for 21st Century Success

The District is committed to building and maintaining schools that are future-focused. As part of this effort, the District Safety Committee meets quarterly to review safety concerns and reports from each school and identifies trends and makes recommendations to improve our aging buildings. To provide all Camden children equal access to a safe, high quality learning environments, the District will continue to:

- Take advantage of Energy saving bonds to pay for facilities improvements through energy efficiency cost savings
- Partner with the Mayor and State to explore options to fund major capital improvements across the District
- Collaborate with the District Green Team to improve efficiency and sustainability
- Leverage findings from the District-wide technology audit to identify where to invest in more digital learning resources
- Collaborate with school leaders, parents, and staff to develop a model for school safety that ensures student well being and builds positive school cultures that lead to improved academic results
- Maintain excellent standards of care in building cleanliness, maintenance, and repairs

Priority 4: Financially Responsible, Fiscally Sustainable

The District will be financially prudent in every decision we make so that we're not just surviving for the present, but rather living for the future and years ahead. In an effort to become a model organization the District will:

- Create and execute targeted improvement plans to focus on two QSAC areas that are still below 80%: Instruction & Program and Fiscal Management.
- Develop a corrective action plan for the District business office to ensure:
 - all schools in the City receive critical student funds in a timely, consistent manner;
 - District funds are spent efficiently, and vendors receive timely pay for delivering critical resources and services;
 - Audit findings continue to decrease
- Work with a consulting firm to support us with long-term school planning and DEEP external engagement as we plan for ensuring a sustainable district plan.

5. THE STRATEGIC PLAN AND SY18-19 PROGRESS:

The District's strategic plan, *Putting Students First*, outlined the top priorities for dramatically improving our schools in SY 2018-19. The strategic plan can be found online:

www.camden.k12.nj.us/divisions/superintendent_s_office/listen_learn_community_engagement_tour

Thanks to the hard work of students, educators, families, and community members, we made real progress this past school year, including:

- More students participated in NJSLA than ever before (94%), and we saw 15% of district students proficient in ELA, up from 13.5% in SY17-18, and 9% of students proficient in math
- Since 2012, graduation rates are up 20% (currently 69.1%) and drop out rates are down 8% (currently 12.6%)
- In the 2012 graduation cohort, 31% of 12th graders had taken the SAT at least once, as of 2019 that percentage has increased to 70%"
- More students participated in SAT than ever before (45%)
- More students received college course credit
- Strengthened focus on providing, reviewing and using student achievement data (including all student subgroups) to drive instructional practices and decision making

5. THE STRATEGIC PLAN AND SY18-19 PROGRESS (CONT'D):

- Improved coaching, feedback, and evaluation for lesson plans and classroom instruction; Improved coherence and oversight in HS scheduling and progress towards graduation monitoring
- Gifted and Talented program in two schools, with a focus on STEM; Summit Learning program; Developed strong Behavior Disabilities programs
- Provided more consistent educational services for students that are removed for disciplinary or health reasons; Partnered with the Camden County Commission to provide career counseling and transition planning for students with IEPs; Updated Code of Conduct and HIB policies
- Updated long-term corrective action plan for improving our fiscal management

Recently, NJ DOE released a new school performance reports system. With the new reporting system, of the 18* district schools operated, 13 received Comprehensive status, 2 were in Targeted status for a specific subgroup(s), and 3 schools were not in status for that school year. (*Alternative Education programs did not receive a separate distinction.) In 2018-19, the majority of our students attended schools in the lowest categories of performance in the state. We must continue to do better for our students and schools.

6. INTERNAL ACCOUNTING CONTROLS:

District leadership 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.

Internal controls will continue to be an area where our district will prioritize improvements for the year ahead.

7. 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, 2019. An on-line requisition system has been established to ensure accuracy of account numbers and prevent encumbrances in accounts with insufficient funds.

8. 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.

9. 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.

10. DEBT ADMINISTRATION:

The District had no new bonding for the 2018-2019 school year.

11. 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.

12. RISK MANAGEMENT:

The Camden City 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.

13. OTHER INFORMATION:

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

14. ACKNOWLEDGMENTS:

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

We also acknowledge that we must continue to address the historic challenges our district has faced as surfaced in this and prior audits. If we are going to truly turn a corner for our students, and ensure the sustainability of our traditional public school district, we must address the persistent compliance issues in our business office, and maintain a well-regulated fiscally responsible district. To this end, the district leadership team is committed.

Sincerely,

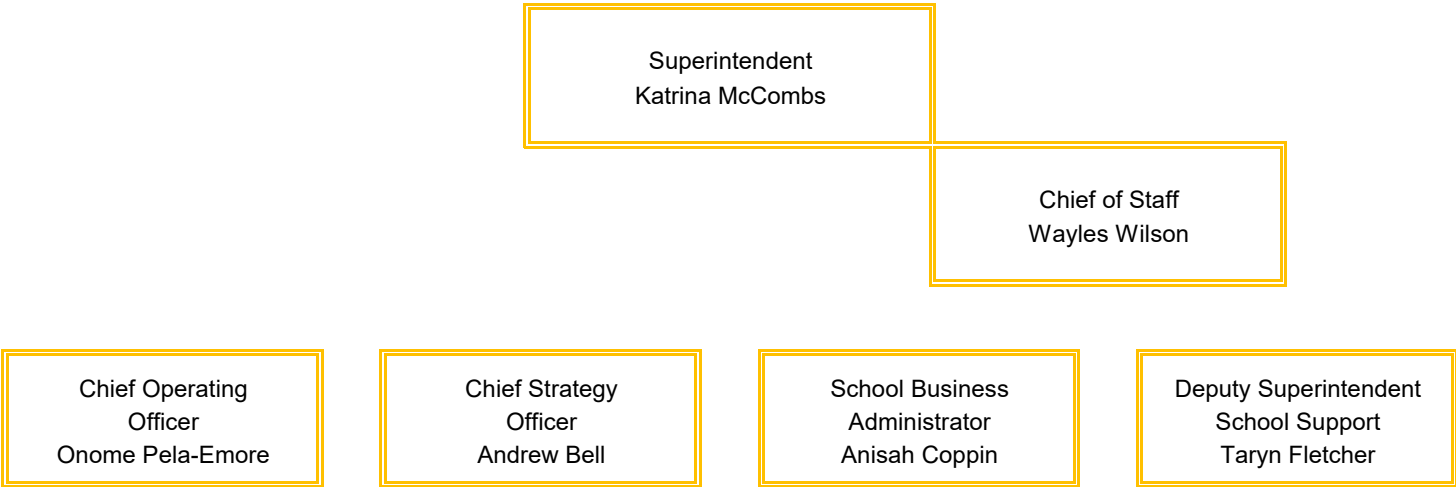


Katrina T. McCombs
State Superintendent
Camden City School District



Anisah Coppin
School Business Administrator

Executive Leadership Team



Camden City School District

Camden, New Jersey

Roster of Officials

June 30, 2019

<u>Members of the Advisory Board</u>	<u>Term Expires</u>
Ms. Kathryn Blackshear (President)	2019
Mr. Andrew Toliver	2019
Vacant	2019
Mrs. Martha F. Wilson	2020
Mr. Wasim Muhammad	2020
Vacant	2020
Ms. Theresa D. Atwood	2021
Mr. N’Namdee Nelson	2021
Ms. Carmen Otero	2021

Other Officials

Mrs. Katrina McCombs, Superintendent

Mrs. Anisah Coppin, School Business Administrator

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 08105

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, 2019, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in compliance with audit requirements as prescribed by the Office of School 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

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

Management did not maintain adequate capital asset accounting records and as a result, capital assets, net investment in capital assets and depreciation expense are not presented fairly in the governmental activities, business-type activities and proprietary – enterprise fund (food service) financial statements. Accounting principles generally accepted in the United States of America require that capital assets, net investment in capital assets and depreciation expense be recorded accurately. The amount by which this departure would affect the assets, net position, expenses and changes in net position of the governmental activities, business-type activities and proprietary – enterprise fund (food service) is not determinable but is presumed to be material

Adverse Opinion

In our opinion, because of the significance of the matter described in the “*Basis for Adverse Opinion on the Governmental Activities, Business-Type Activities and Proprietary – Enterprise Fund (Food Service)*” paragraph, the financial statements of the governmental activities, business-type activities and proprietary – enterprise fund (food service) do not present fairly, in all material respects, the financial position of the governmental activities, business-type activities and proprietary – enterprise fund (food service) of the City of Camden School District, in the County of Camden, State of New Jersey, as of June 30, 2019, and the changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the general, special revenue, capital projects and fiduciary funds and the aggregate remaining fund information of the City of Camden School District, in the County of Camden, State of New Jersey, as of June 30, 2019, 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, schedule of the School District’s pension contributions, and schedule of changes in the School District’s total OPEB liability and related ratios, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Camden School District’s basic financial statements. The introductory section, combining statements and related major fund supporting statements and schedules, and statistical section are presented for purposes of additional analysis, as required by the Office of School 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*, respectively, are also presented for purposes of additional analysis and are not a required part of the basic financial statements.

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Other Matters (Cont'd)

Other Information (Cont'd)

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

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 28, 2020 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Camden School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Camden School District's internal control over financial reporting and compliance.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



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

Voorhees, New Jersey
February 28, 2020

**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 08105

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 Office of School 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, 2019, 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 28, 2020. Our report on the financial statements included an adverse opinion and described the reasons for our opinion.

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 did identify 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 following deficiencies to be material weaknesses as described in the accompanying *Schedule of Findings and Questioned Costs and Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance* as findings no.:

2019-001
2019-002
2019-005

Internal Control Over Financial Reporting (Cont'd)

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

2019-003	2019-007
2019-004	2019-008
2019-006	2019-010

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Camden School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the Office of School 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.:

2019-001	2019-007
2019-002	2019-008
2019-003	2019-009
2019-004	

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.

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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 Office of School Finance, Department of Education, State of New Jersey, and federal and state awarding agencies and pass-through entities, in considering the School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,


BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



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

Voorhees, New Jersey
February 28, 2020

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, 2019
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, 2019. 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. Certain comparative information between the current fiscal year (2018-19) and the prior fiscal year (2017-18) is required to be presented in the MD&A.

Financial Highlights

Key financial highlights for the 2018-19 fiscal year are as follows:

- Net Position in the Governmental Fund and Business-Type activities were \$158,926,297.87 and \$2,983,049.25, totaling \$161,909,347.12. In total, net position decreased \$14,353,996.49, which represents an 8.14 percent decrease from 2018's Net Position, mainly attributable to the results of fiscal year operations in the General Fund.
- General revenues accounted for \$324,134,328.80 in revenue or 77.32 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions and capital grants accounted for \$95,081,532.64 or 22.68 percent of total revenues of \$456,605,063.70.
- For governmental and business-type activities, cash and cash equivalents decreased by \$16,129,579.50, receivables decreased by \$8,395,109.32, accounts payable increased by \$2,784,984.51 and other current liabilities increased by \$132,025.00.
- The School District had \$433,403,895.26 in expenses; \$95,081,532.64 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$324,134,328.80 consisted primarily of federal and state aid.
- Among governmental funds, the General Fund had \$323,949,271.62 in revenues and \$351,104,676.61 in expenditures (excluding transfers). The General Fund's fund balance decreased \$14,772,180.87 from 2018.

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, 2019
UNAUDITED (CONTINUED)**

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

While this document contains a 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 2019?". 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

The Fund financial statements provide more 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 basic services 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, 2019
UNAUDITED (CONTINUED)**

Reporting the School District's Most Significant Funds (Cont'd)

Fiduciary Fund

The School District is the trustee, or fiduciary, for assets that belong to others. The School District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The School District's fiduciary balances are reported in a separate statement of fiduciary net position. These balances are excluded from the government-wide financial statements because the School District cannot use these assets to finance its operations.

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" section 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 School District's financial position is the product of several financial transactions including the net results of activities, 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 2019, in accordance with GASB Statement 34. Net position comparisons of fiscal year 2019 to fiscal year 2018 are presented as follows:

**Table 1
Net Position**

	<u>2019</u>	<u>2018</u>
Assets		
Current and Other Assets	\$ 30,996,958.65	\$ 47,788,926.03
Capital Assets	<u>286,587,795.74</u>	<u>278,050,923.65</u>
 Total Assets	 <u>317,584,754.39</u>	 <u>325,839,849.68</u>
 Deferred Outflows of Resources		
Related to Pensions	<u>17,713,058.00</u>	<u>25,945,265.00</u>
 Liabilities		
Long-Term Liabilities	82,199,227.20	96,758,710.64
Other Liabilities	<u>55,586,236.07</u>	<u>48,378,824.43</u>
 Total Liabilities	 <u>137,785,463.27</u>	 <u>145,137,535.07</u>
 Deferred Inflows of Resources		
Related to Pensions	<u>35,603,002.00</u>	<u>30,384,236.00</u>
 Net Position		
Net Investment in Capital Assets	286,242,969.64	277,531,496.59
Restricted	5,588,690.55	10,813,829.40
Unrestricted (Deficit)	<u>(129,922,313.07)</u>	<u>(112,081,982.38)</u>
 Total Net Position	 <u>\$ 161,909,347.13</u>	 <u>\$ 176,263,343.62</u>

The School District's combined net position was \$161,909,347.13 on June 30, 2019. This was a decrease of 8.14% 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, 2019
UNAUDITED (CONTINUED)**

The School District as a Whole (Continued)

Table 2 shows changes in net position for fiscal year 2019. The School District has prepared financial statements in accordance with GASB Statement 34. Revenue and expense comparisons from fiscal year 2019 to fiscal year 2018 of government-wide data are as follows:

**Table 2
Changes in Net Position**

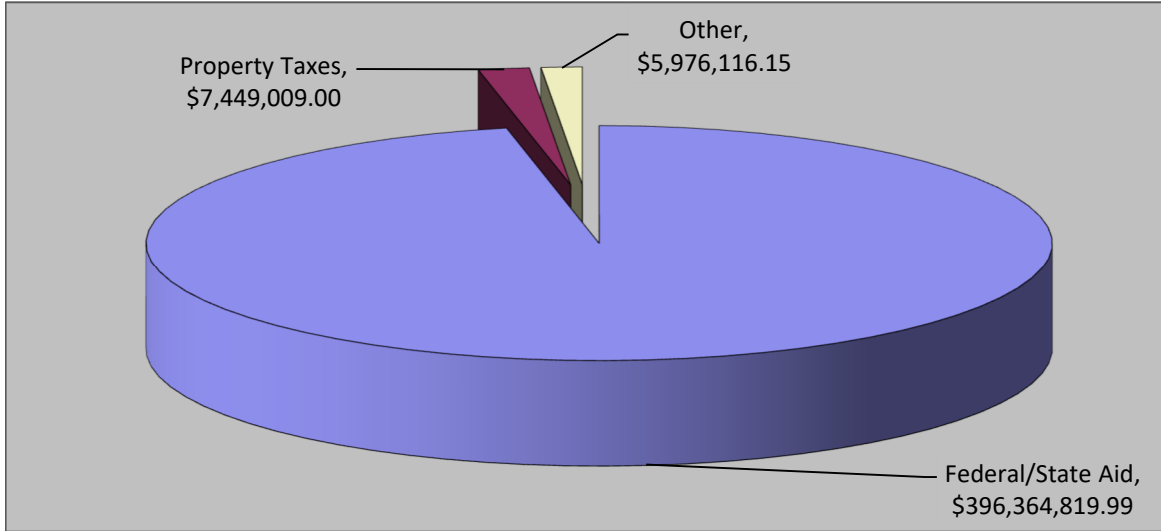
	2019	2018
Revenues		
Program Revenues:		
Charges for Services	\$ 236,341.11	\$ 1,693,683.95
Operating Grants and Contributions	87,926,262.35	108,978,605.59
Capital Grants and Contributions	6,918,929.18	7,350.00
General Revenues:		
Property Taxes	7,449,009.00	7,449,009.00
Grants and Entitlements	310,740,774.56	329,890,263.08
Other	5,778,582.57	(146,925.89)
	419,049,898.77	447,871,985.73
Program Expenses		
Instruction	74,976,051.75	74,158,577.17
Support Services:		
Tuition	20,197,626.23	13,188,806.88
Related Services - Pupils and Instructional Staff	43,394,091.13	47,179,198.57
School, General and Business Administration	17,066,561.45	14,728,987.71
Plant Operations and Maintenance	22,458,819.86	21,894,037.13
Pupil Transportation	17,737,941.00	14,049,408.72
Special Schools	61,718.96	45,981.18
Charter and Renaissance Schools	135,184,371.41	122,489,206.94
Unallocated Benefits	84,536,909.12	122,509,313.91
Unallocated Depreciation	7,998,997.60	7,998,997.60
Interest on Long-Term Debt		(8,261.95)
Capital Outlay		3,004,869.30
Food Service	9,790,806.75	9,344,129.08
	433,403,895.26	450,583,252.24
Total Expenses		
	433,403,895.26	450,583,252.24
Decrease in Net Position	\$ (14,353,996.49)	\$ (2,711,266.51)

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
UNAUDITED (CONTINUED)**

Governmental Activities

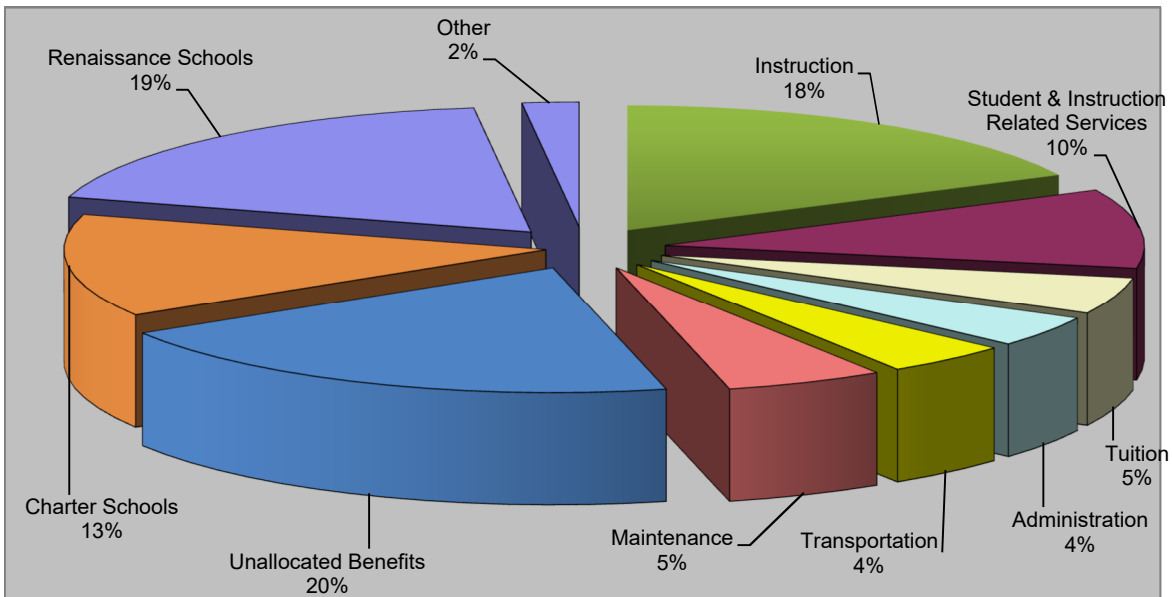
The School District's total revenues were \$409,789,945.14 for the fiscal year ended June 30, 2019. Property taxes made up 1.82% percent of revenues for governmental activities for the School District for fiscal year 2019.

Sources of Revenue for Fiscal Year 2019



The total cost of all program and services was \$423,613,088.51. Instruction comprises 16.81 percent of School District expenses.

Expenses for Fiscal Year 2019



**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 School District's taxpayers by each of these functions.

Table 3

	<u>Total Cost of Services 2019</u>	<u>Net Cost of Services 2019</u>	<u>Total Cost of Services 2018</u>	<u>Net Cost of Services 2018</u>
Instruction	\$ 74,976,051.75	\$ 60,663,861.07	\$ 74,158,577.17	\$ 59,190,497.59
Support Services:				
Tuition	20,197,626.23	20,197,626.23	13,188,806.88	13,188,806.88
Pupils and Instructional Staff	43,394,091.13	11,844,655.33	47,179,198.57	19,517,634.66
Administration	17,066,561.45	17,066,561.45	14,728,987.71	14,728,987.71
Plant Operations and Maintenance	22,458,819.86	22,458,819.86	21,894,037.13	21,894,037.13
Pupil Transportation	17,737,941.00	17,737,941.00	14,049,408.72	14,049,408.72
Special Schools	64,718.96	61,718.96	45,981.18	45,981.18
Charter/Renaissance Schools	135,184,371.41	135,184,371.41	122,489,206.94	122,489,206.94
Interest on Long-Term Debt			(8,261.95)	(8,261.95)
Capital Outlay			3,004,869.30	3,004,869.30
Other Unallocated	<u>92,535,906.72</u>	<u>52,741,916.86</u>	<u>130,508,311.51</u>	<u>71,599,893.09</u>
 Total Expenses	 <u>\$ 423,616,088.51</u>	 <u>\$ 337,957,472.17</u>	 <u>\$ 441,239,123.16</u>	 <u>\$ 339,701,061.25</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 School 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 School District's business-type activities (Food Service Program) were comprised of charges for services and federal and state reimbursements.

- Food service expenses exceeded revenues by \$364,890.45.
- Charges for food services represent \$204,770.20 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 childcare dinners and donated commodities were \$9,221,146.10.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 \$388,604,395.14 and expenditures were \$412,886,538.12. After adding other financing sources and uses, the net change in fund balance for the fiscal year was a decrease of \$24,448,105.65.

The following schedules present a summary of the revenues of the governmental funds for the fiscal year ended June 30, 2019, and the amount and percentage of increases and decreases in relation to prior fiscal year revenues.

Revenue	Amount	Percent of Total	Increase (Decrease) from 2018	Percent of Increase (Decrease)
Local Sources	\$ 13,425,125.15	3.5%	\$ (4,096,763.52)	-23.4%
State Sources	347,990,779.21	89.5%	(9,287,506.30)	-2.6%
Federal Sources	<u>27,188,490.78</u>	<u>7.0%</u>	<u>8,671,678.89</u>	<u>46.8%</u>
Total	<u>\$ 388,604,395.14</u>	<u>100.0%</u>	<u>\$ (4,712,590.93)</u>	<u>-1.2%</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, 2019, and the percentage of increases and decreases in relation to prior year amounts.

Expenditures	Amount	Percent of Total	Increase (Decrease) from 2018	Percent of Increase (Decrease)
Current expense:				
Instruction	\$ 74,571,272.20	18.1%	\$ 817,474.58	1.1%
Support Services	184,652,633.02	44.7%	4,976,270.85	2.8%
Capital Outlay	18,416,542.53	4.5%	8,274,446.64	81.6%
Special, Charter and Renaissance Schools	<u>135,246,090.37</u>	<u>32.8%</u>	<u>12,710,902.25</u>	<u>10.4%</u>
Total	<u>\$ 412,886,538.12</u>	<u>100.0%</u>	<u>\$ 26,779,094.32</u>	<u>6.9%</u>

Changes in expenditures were the results of varying factors. Current expenditures increased versus a year ago, due to budget costs associated with salaries and benefits. The increase in Capital Outlay in the School District resulted from school improvements that are 100% funded by the State of New Jersey. There was an increase in the NJSDA related capital expenditures in fiscal year 2019.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 School District revised the annual operating budget several times. Revisions in the budget were made to prevent over-expenditures in specific line item accounts.

Capital Assets

As of June 30, 2019, the School District's capital asset records indicated a balance totaling \$286,587,795.74 invested in land, buildings, machinery and equipment, net of depreciation. Table 4 details capital asset categories of the School District.

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

	2019	2018
Land and Land Improvements	\$ 23,169,261.99	\$ 23,169,261.99
Construction in Progress	92,846,694.82	74,430,152.29
Buildings and Improvements	296,491,348.45	296,491,348.45
Machinery and Equipment	23,863,071.53	23,863,071.53
Total	436,370,376.79	417,953,834.26
Less: Accumulated Depreciation	(149,782,581.05)	(139,902,910.61)
	\$ 286,587,795.74	\$ 278,050,923.65

Long-Term Liabilities Administration

At June 30, 2019, the School District had \$82,199,227.20 of outstanding long-term obligations, consisting of \$3,403,722.00 for compensated absences, \$169,762.20 for a loan payable and \$78,625,743.00 for the net pension liability.

Factors Bearing on the School District's Future

State Funding – a crucial element to maintaining the School District's improved financial condition is directly linked to sustaining an adequate level of State support. Historically, State funding to the School District accounted for over ninety-six percent (96%) of the total general fund operating budget. This funding level is necessary to ensure that the School 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 1033 Cambridge Street, Camden, New Jersey 08105.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF CAMDEN SCHOOL DISTRICT
Statement of Net Position
As of June 30, 2019

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS:			
Cash and Cash Equivalents	\$ 3,696,381.67	\$ 2,794,045.60	\$ 6,490,427.27
Receivables, net	20,424,256.89	2,283,270.96	22,707,527.85
Interfund Accounts Receivable - Fiduciary Funds	1,780,254.22		1,780,254.22
Inventories		18,749.31	18,749.31
Capital Assets, net	<u>285,087,704.85</u>	<u>1,500,090.89</u>	<u>286,587,795.74</u>
Total Assets	<u>310,988,597.63</u>	<u>6,596,156.76</u>	<u>317,584,754.39</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Related to Pensions	<u>17,713,058.00</u>	<u>-</u>	<u>17,713,058.00</u>
LIABILITIES:			
Cash Overdraft	7,780,182.21		7,780,182.21
Accounts Payable:			
Related to Pensions	3,257,433.00		3,257,433.00
Other	17,780,666.67	3,262,357.55	21,043,024.22
Judgments Payable	2,143,114.75		2,143,114.75
Loans Payable	5,000,000.00		5,000,000.00
Internal Balances	387.24	(387.24)	
Accrued Interest Payable	3,750.00		3,750.00
Intergovernmental Payable	1,354,571.55	6,230.12	1,360,801.67
Unearned Revenue	14,624,295.34	80.98	14,624,376.32
Noncurrent Liabilities:			
Due within One Year	198,490.00	175,063.90	373,553.90
Due beyond One Year	<u>82,029,465.00</u>	<u>169,762.20</u>	<u>82,199,227.20</u>
Total Liabilities	<u>134,172,355.76</u>	<u>3,613,107.51</u>	<u>137,785,463.27</u>
DEFERRED INFLOWS OF RESOURCES:			
Related to Pensions	<u>35,603,002.00</u>	<u>-</u>	<u>35,603,002.00</u>
NET POSITION:			
Net Investment in Capital Assets	285,087,704.85	1,155,264.79	286,242,969.64
Restricted for:			
Capital Projects	159,282.62		159,282.62
Other Purposes	1,000,000.00		1,000,000.00
Excess Surplus	4,563,489.62		4,563,489.62
Unrestricted (Deficit)	<u>(131,884,179.22)</u>	<u>1,827,784.46</u>	<u>(130,056,394.76)</u>
Total Net Position	<u>\$ 158,926,297.87</u>	<u>\$ 2,983,049.25</u>	<u>\$ 161,909,347.12</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, 2019

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	\$ 54,282,199.49	\$ 31,570.91	\$ 14,273,991.77	\$ 6,628.00	\$ (39,970,008.81)		\$ (39,970,008.81)
Special Education	14,422,179.93				(14,422,179.93)		(14,422,179.93)
Other Instruction	6,199,368.89				(6,199,368.89)		(6,199,368.89)
Community Services Programs/Operations	72,303.44				(72,303.44)		(72,303.44)
Support Services:							
Tuition	20,197,626.23				(20,197,626.23)		(20,197,626.23)
Student and Instruction Related Services	43,394,091.13		24,637,134.62	6,912,301.18	(11,844,655.33)		(11,844,655.33)
School Administrative Services	7,299,480.79				(7,299,480.79)		(7,299,480.79)
General and Business Administrative Services	9,767,080.66				(9,767,080.66)		(9,767,080.66)
Plant Operations and Maintenance	22,458,819.86				(22,458,819.86)		(22,458,819.86)
Pupil Transportation	17,737,941.00				(17,737,941.00)		(17,737,941.00)
Unallocated Benefits	84,536,909.12		39,793,989.86		(44,742,919.26)		(44,742,919.26)
Special Schools	61,718.96				(61,718.96)		(61,718.96)
Charter Schools	56,517,331.00				(56,517,331.00)		(56,517,331.00)
Resident Renaissance Schools	78,667,040.41				(78,667,040.41)		(78,667,040.41)
Unallocated Depreciation	7,998,997.60				(7,998,997.60)		(7,998,997.60)
Total Governmental Activities	<u>423,613,088.51</u>	<u>31,570.91</u>	<u>78,705,116.25</u>	<u>6,918,929.18</u>	<u>(337,957,472.17)</u>	<u>\$ -</u>	<u>(337,957,472.17)</u>
BUSINESS-TYPE ACTIVITIES:							
Food Service	<u>9,790,806.75</u>	<u>204,770.20</u>	<u>9,221,146.10</u>	<u>-</u>	<u>-</u>	<u>(364,890.45)</u>	<u>(364,890.45)</u>
Total Government	<u>\$ 433,403,895.26</u>	<u>\$ 236,341.11</u>	<u>\$ 87,926,262.35</u>	<u>\$ 6,918,929.18</u>	<u>\$ (337,957,472.17)</u>	<u>\$ (364,890.45)</u>	<u>\$ (338,322,362.62)</u>
GENERAL REVENUES (EXPENSES):							
Property Taxes, Levied for General Purposes, net					7,449,009.00		7,449,009.00
Federal and State Aid Not Restricted					296,915,138.33		296,915,138.33
Federal and State Aid Restricted					13,825,636.23		13,825,636.23
Interfund Adjustments					(165,962.67)		(165,962.67)
Miscellaneous Income Not Restricted					5,944,545.24		5,944,545.24
Total General Revenues (Expenses)					<u>323,968,366.13</u>	<u>-</u>	<u>323,968,366.13</u>
Change in Net Position					(13,989,106.04)	(364,890.45)	(14,353,996.49)
Net Position -- July 1					<u>172,915,403.91</u>	<u>3,347,939.70</u>	<u>176,263,343.61</u>
Net Position -- June 30					<u>\$ 158,926,297.87</u>	<u>\$ 2,983,049.25</u>	<u>\$ 161,909,347.12</u>

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, 2019

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
ASSETS:				
Cash and Cash Equivalents		\$ 3,696,381.67		\$ 3,696,381.67
Interfund Accounts Receivable	\$ 1,780,254.22		\$ 165,337.97	1,945,592.19
Receivables from Other Governments	3,001,468.64	13,240,507.78	335,032.41	16,577,008.83
Other Accounts Receivable	<u>3,847,248.06</u>			<u>3,847,248.06</u>
Total Assets	<u>\$ 8,628,970.92</u>	<u>\$ 16,936,889.45</u>	<u>\$ 500,370.38</u>	<u>\$ 26,066,230.75</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Cash Overdraft	\$ 7,780,182.21			\$ 7,780,182.21
Accounts Payable	13,477,131.35	\$ 3,962,446.56	\$ 341,088.76	17,780,666.67
Judgments Payable	2,143,114.75			2,143,114.75
Loans Payable	5,000,000.00			5,000,000.00
Interfund Accounts Payable	165,725.21			165,725.21
Payable to Federal Government		1,075,386.31		1,075,386.31
Payable to State Government		279,185.24		279,185.24
Unearned Revenue		<u>14,624,295.34</u>		<u>14,624,295.34</u>
Total Liabilities	<u>28,566,153.52</u>	<u>19,941,313.45</u>	<u>341,088.76</u>	<u>48,848,555.73</u>
Fund Balances (Deficit):				
Restricted for:				
Capital Projects	1.00		159,281.62	159,282.62
Emergency Reserve	1,000,000.00			1,000,000.00
Excess Surplus - Designated for Subsequent Year's Expenditures	4,563,489.62			4,563,489.62
Assigned:				
Designated for Subsequent Year's Expenditures	636,510.38			636,510.38
Encumbrances	638,079.24			638,079.24
Unassigned:				
Special Revenue Fund (Deficit)		(3,004,424.00)		(3,004,424.00)
General Fund (Deficit)	<u>(26,775,262.84)</u>			<u>(26,775,262.84)</u>
Total Fund Balances (Deficit)	<u>(19,937,182.60)</u>	<u>(3,004,424.00)</u>	<u>159,281.62</u>	<u>(22,782,324.98)</u>
Total Liabilities and Fund Balances	<u>\$ 8,628,970.92</u>	<u>\$ 16,936,889.45</u>	<u>\$ 500,370.38</u>	

Amounts reported for *governmental activities* 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 \$432,185,423.11, and accumulated depreciation is \$147,097,718.26.	285,087,704.85
Interest on long-term debt in the statement of activities is accrued, regardless of when due.	(3,750.00)
Long-term liabilities, including 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.	(82,227,955.00)
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.	(17,889,944.00)
Accounts Payable related to the April 1, 2020 required PERS pension contribution that is not to be liquidated with current financial resources.	<u>(3,257,433.00)</u>
Net position of governmental activities	<u>\$ 158,926,297.87</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, 2019

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES:				
Local Tax Levy	\$ 7,449,009.00			\$ 7,449,009.00
Tuition	31,570.91			31,570.91
Rents and Royalties	23,417.25			23,417.25
Miscellaneous	5,850,363.69	\$ 70,764.30		5,921,127.99
State Sources	310,166,833.14	30,911,644.89	\$ 6,912,301.18	347,990,779.21
Federal Sources	428,077.63	26,760,413.15		27,188,490.78
Total Revenues	323,949,271.62	57,742,822.34	6,912,301.18	388,604,395.14
EXPENDITURES:				
Current:				
Regular Instruction	39,603,428.17	14,273,991.77		53,877,419.94
Special Education Instruction	14,422,179.93			14,422,179.93
Other Instruction	6,199,368.89			6,199,368.89
Community Services Programs/Operations	72,303.44			72,303.44
Support Services and Undistributed Costs:				
Tuition	20,197,626.23			20,197,626.23
Student and Instruction Related Services	18,756,956.51	24,637,134.62		43,394,091.13
School Administrative Services	7,299,480.79			7,299,480.79
Other Administrative Services	8,871,239.73			8,871,239.73
Plant Operations and Maintenance	22,310,683.74			22,310,683.74
Pupil Transportation	17,664,656.28			17,664,656.28
Unallocated Benefits	58,616,298.40	6,298,556.72		64,914,855.12
Special Schools	61,718.96			61,718.96
Transfer to Charter Schools	56,517,331.00			56,517,331.00
Transfer to Resident Renaissance Schools	78,667,040.41			78,667,040.41
Capital Outlay	1,844,364.13	6,628.00	16,565,550.40	18,416,542.53
Total Expenditures	351,104,676.61	45,216,311.11	16,565,550.40	412,886,538.12
Excess (Deficiency) of Revenues over Expenditures	<u>(27,155,404.99)</u>	<u>12,526,511.23</u>	<u>(9,653,249.22)</u>	<u>(24,282,142.98)</u>
OTHER FINANCING SOURCES (USES):				
Preschool Programs--Inclusion	(1,277,747.00)	1,277,747.00		
Contribution to School-Based Budgets	13,825,636.23	(13,825,636.23)		
Interfund Adjustments	(165,962.67)			(165,962.67)
Excess Project Funds	1,297.56		(1,297.56)	
Total Other Financing Sources and Uses	12,383,224.12	(12,547,889.23)	(1,297.56)	(165,962.67)
Net Change in Fund Balances	(14,772,180.87)	(21,378.00)	(9,654,546.78)	(24,448,105.65)
Fund Balance (Deficit) -- July 1	<u>(5,165,001.73)</u>	<u>(2,983,046.00)</u>	<u>9,813,828.40</u>	<u>1,665,780.67</u>
Fund Balance (Deficit) -- June 30	<u><u>\$(19,937,182.60)</u></u>	<u><u>\$ (3,004,424.00)</u></u>	<u><u>\$ 159,281.62</u></u>	<u><u>\$(22,782,324.98)</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, 2019

Total Net Change in Fund Balances - Governmental Funds		\$ (24,448,105.65)
Amounts reported for governmental activities in the statement of activities (A-2) are different because:		
<p>Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which actual capital outlays exceeded depreciation in the period.</p>		
Depreciation Expense	\$ (9,522,156.90)	
Capital Asset Additions	<u>18,416,542.53</u>	
		8,894,385.63
<p>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.</p>		
		1,117.98
<p>In the statement of activities, certain operating expenses are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is a reduction in the reconciliation; when the paid amount exceeds the earned amount, the difference is an addition to the reconciliation. This amount is the net effect of the difference in treatment of compensated absences.</p>		
		(1,859,582.00)
<p>Governmental funds report School District pension contributions as expenditures. However in the statement of activities, the cost of pension benefits earned is reported as pension expense. This is the amount by which pension benefits earned exceeded the School District's pension contributions in the current period.</p>		
		<u>3,423,078.00</u>
Change in Net Position of Governmental Activities		<u>\$ (13,989,106.04)</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, 2019

	<u>Food Service</u>
ASSETS:	
Current Assets:	
Cash and Cash Equivalents	\$2,794,045.60
Intergovernmental Accounts Receivable:	
State	24,398.04
Federal	2,215,384.72
Interfund Accounts Receivable:	
Due from General Fund	387.24
Accounts Receivable	43,488.20
Inventory	<u>18,749.31</u>
Total Current Assets	<u>5,096,453.11</u>
Noncurrent Assets:	
Machinery and Equipment	4,184,953.68
Less Accumulated Depreciation	<u>(2,684,862.79)</u>
Total Noncurrent Assets	<u>1,500,090.89</u>
Total Assets	<u>6,596,544.00</u>
LIABILITIES:	
Current Liabilities:	
Accounts Payable	3,262,357.55
Unearned Revenue	80.98
Loans Payable	175,063.90
Intergovernmental Accounts Payable:	
Federal	<u>6,230.12</u>
Total Current Liabilities	<u>3,443,732.55</u>
Noncurrent Liabilities:	
Loans Payable	<u>169,762.20</u>
Total Liabilities	<u>3,613,494.75</u>
NET POSITION:	
Net Investment in Capital Assets	1,155,264.79
Unrestricted	<u>1,827,784.46</u>
Total Net Position	<u><u>\$2,983,049.25</u></u>

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

CITY OF CAMDEN SCHOOL DISTRICT
PROPRIETARY FUNDS
 Business-Type Activities - Enterprise Funds
 Statement of Revenue, Expenses and Changes in Fund Net Position
 For the Fiscal Year Ended June 30, 2019

	<u>Food Service</u>
OPERATING REVENUES:	
Charges for Services:	
Daily Sales-Non-reimbursable Programs	\$ 162,812.02
Special Functions	<u>41,958.18</u>
Total Operating Revenues	<u>204,770.20</u>
OPERATING EXPENSES:	
Salaries	3,126,845.46
Employee Benefits	830,650.01
Other Purchased Services	597,489.06
Supplies and Materials	913,774.28
Cost of Sales:	
Reimbursable Programs	3,894,422.31
Non-reimbursable Programs	36,593.14
Miscellaneous Expenditures	33,518.95
Depreciation	<u>357,513.54</u>
Total Operating Expenses	<u>9,790,806.75</u>
Operating Loss	<u>(9,586,036.55)</u>
NONOPERATING REVENUE (EXPENSES):	
State Sources:	
State School Lunch Program	86,115.54
Federal Sources:	
Child and Adult Care Food Program	318,695.73
School Breakfast Program	2,466,501.53
National School Lunch Program	5,218,318.53
After School Snack Program	57,580.25
Summer Food Service Program	168,033.22
Food Distribution Program	591,024.13
Fresh Fruits and Vegetables Program	<u>314,877.17</u>
Total Nonoperating Revenues (Expenses)	<u>9,221,146.10</u>
Change in Net Position	(364,890.45)
Net Position - July 1	<u>3,347,939.70</u>
Net Position - June 30	<u><u>\$ 2,983,049.25</u></u>

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

CITY OF CAMDEN SCHOOL DISTRICT
PROPRIETARY FUNDS
 Business-Type Activities - Enterprise Funds
 Statement of Cash Flows
 For the Fiscal Year Ended June 30, 2019

	<u>Food Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from Customers	\$ 202,993.94
Payments to Employees	(3,126,845.46)
Payments for Employee Benefits	(830,650.01)
Payments to Suppliers	<u>(4,360,750.39)</u>
Net Cash Used for Operating Activities	<u>(8,115,251.92)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
Transfers from Other Funds	24,112.64
State Sources	79,697.72
Federal Sources	<u>9,230,352.72</u>
Net Cash Provided by Non-Capital Financing Activities	<u>9,334,163.08</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Payment of Loans	<u>(174,600.96)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(174,600.96)</u>
Net Increase in Cash and Cash Equivalents	<u>1,044,310.20</u>
Cash and Cash Equivalents - July 1	<u>1,749,735.40</u>
Cash and Cash Equivalents - June 30	<u>\$ 2,794,045.60</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities:	
Operating Loss	\$ (9,586,036.55)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:	
Depreciation	357,513.54
(Increase) Decrease in Accounts Receivable	(973.76)
(Increase) Decrease in Inventory	(14,967.35)
Increase (Decrease) in Accounts Payable	1,130,014.70
Increase (Decrease) in Unearned Revenue	<u>(802.50)</u>
Total Adjustments	<u>1,470,784.63</u>
Net Cash Used for Operating Activities	<u>\$ (8,115,251.92)</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, 2019

	Agency Funds	
	<u>Student Activity</u>	<u>Payroll</u>
ASSETS:		
Cash and Cash Equivalents	\$ 75,117.56	\$ 2,376,068.33
Intergovernmental Accounts Receivable:		
State		879,915.14
Federal		582,576.27
	<u>\$ 75,117.56</u>	<u>\$ 3,838,559.74</u>
Total Assets	\$ 75,117.56	\$ 3,838,559.74
LIABILITIES:		
Interfund Accounts Payable:		
Due General Fund		\$ 1,780,254.22
Payroll Deductions and Withholdings		2,058,305.52
Payable to Student Groups	<u>\$ 75,117.56</u>	<u>\$ 3,838,559.74</u>
Total Liabilities	\$ 75,117.56	\$ 3,838,559.74

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, 2019

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 State District 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 elected by the City of Camden residents. The Advisory Board reviews policy and makes 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, 2019 of 7,315.

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 financial statements include all funds of the School District over which the State District Superintendent 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 that 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 non-fiduciary 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 that 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.

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 non-operating 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 non-operating revenues and expenses.

The School District reports the following major proprietary funds:

Enterprise Funds

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

Additionally, the School District reports the following fund types.

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: private-purpose trust funds and agency funds.

The School District maintains the following fiduciary funds:

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

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

As a general rule, the effect of internal/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 and special revenue 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 fiscal 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 exhibit C-1, C-1a, C-2 and D-2 includes all amendments to the adopted budget, if any.

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

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

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

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

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

Cash, Cash Equivalents and Investments

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

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

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

Inventories

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

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

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

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

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

Prepaid Expenses

Prepaid expenses recorded on the government-wide financial statements and in the proprietary fund types represent payments made to vendors for services that will benefit periods beyond June 30, 2019. The School District had no prepaid expenses for the fiscal year ended June 30, 2019.

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 or accounts payable.

Capital Assets

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

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

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

The School District does not possess any infrastructure assets.

Deferred Outflows and Deferred Inflows of Resources

The statement of net position reports separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources, reported after total assets, represents a reduction of net position that applies to future periods 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 future periods 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 deferred outflows of resources and deferred inflows of resources related to its defined benefit pension plans.

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

Tuition charges for the fiscal years ended June 30, 2019 and 2018 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.

Accrued Salaries and Wages

Certain School District employees who provide services to the School District over the ten-month academic year have the option to have their salaries evenly disbursed during the entire twelve-month year. New Jersey statutes require that these earned but undisbursed amounts be retained in a separate bank account. As of June 30, 2019, the amounts earned by these employees were disbursed to the employees' own individual credit union accounts.

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.

Accrued Liabilities and Long-Term Obligations

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

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

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

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

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

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

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

Fund Balance

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

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

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

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

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

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

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

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

Interfund Activity

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

Accounting Estimates

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

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

The GASB has issued the following Statements that will become effective for the School District for fiscal years ending after June 30, 2019:

Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The Statement will become effective for the School District in the fiscal year ending June 30, 2020. Management is currently evaluating whether or not this Statement will have an impact on the basic financial statements of the School District.

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

The GASB has issued the following Statements that will become effective for the School District for fiscal years ending after June 30, 2019 (cont'd):

Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The Statement will become effective for the School District in the fiscal year ending June 30, 2021. Management is currently evaluating whether or not this Statement will have an 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.

As of June 30, 2019, the School District's bank balances of \$9,499,957.03 were exposed to custodial credit risk as follows:

Insured by FDIC and GUDPA	\$ 6,464,339.34
Uninsured and Uncollateralized	<u>3,035,617.69</u>
Total	<u>\$ 9,499,957.03</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.

Note 3: CAPITAL RESERVE ACCOUNT (CONT'D)

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, 2019, the balance in the capital reserve account was \$1.00.

Note 4: ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2019 consisted of intergovernmental awards / grants and tuition and local revenues that consist of refunds and shared services. All receivables are considered collectible in full due to the stable condition of federal and 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 Revenue/ Refunds</u>	<u>Shared Services</u>	
Governmental Activities:						
General	\$ 40,074.91	\$ 2,649,234.47	\$ 312,159.26	\$ 2,615,488.96	\$ 1,231,759.10	\$ 6,848,716.70
Special Revenue	13,221,665.93	18,841.85				13,240,507.78
Capital Projects		335,032.41				335,032.41
Total Governmental Activities	<u>13,261,740.84</u>	<u>3,003,108.73</u>	<u>312,159.26</u>	<u>2,615,488.96</u>	<u>1,231,759.10</u>	<u>20,424,256.89</u>
Business-Type Activities:						
Proprietary	<u>2,215,384.72</u>	<u>24,398.04</u>	<u>-</u>	<u>43,488.20</u>	<u>-</u>	<u>2,283,270.96</u>
Total Business-Type Activities	<u>2,215,384.72</u>	<u>24,398.04</u>	<u>-</u>	<u>43,488.20</u>	<u>-</u>	<u>2,283,270.96</u>
Fiduciary Funds:						
Agency Funds:						
Payroll Fund	<u>582,576.27</u>	<u>879,915.14</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,462,491.41</u>
Total Fiduciary Funds	<u>582,576.27</u>	<u>879,915.14</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,462,491.41</u>
Totals	<u>\$ 16,059,701.83</u>	<u>\$ 3,907,421.91</u>	<u>\$ 312,159.26</u>	<u>\$ 2,658,977.16</u>	<u>\$ 1,231,759.10</u>	<u>\$24,170,019.26</u>

Note 5: INVENTORY

Inventory recorded at June 30, 2019 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	\$ 15,898.14
Supplies	<u>2,851.17</u>
	<u>\$ 18,749.31</u>

Note 6: CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2019 is as follows:

	<u>Balance</u> <u>July 1, 2018</u>	<u>Increases</u>	<u>Transfers</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2019</u>
Governmental Activities:					
Capital Assets, not being Depreciated:					
Land	\$ 13,465,100.00				\$ 13,465,100.00
Construction in Progress	74,430,152.29	\$ 18,416,542.53			92,846,694.82
Total Capital Assets, not being Depreciated	87,895,252.29	18,416,542.53	-	-	106,311,794.82
Capital Assets, being Depreciated:					
Land Improvements	9,704,161.99				9,704,161.99
Buildings and Improvements	296,491,348.45				296,491,348.45
Machinery and Equipment	19,678,117.85				19,678,117.85
Total Capital Assets, being Depreciated	325,873,628.29	-	-	-	325,873,628.29
Total Capital Assets, Cost	413,768,880.58	18,416,542.53	-	-	432,185,423.11
Less Accumulated Depreciation for:					
Land Improvements	(5,625,372.70)	(313,325.10)			(5,938,697.80)
Buildings and Improvements	(114,853,287.68)	(7,657,475.16)			(122,510,762.84)
Machinery and Equipment	(17,096,900.98)	(1,551,356.64)			(18,648,257.62)
Total Accumulated Depreciation	(137,575,561.36)	(9,522,156.90)	-	-	(147,097,718.26)
Total Capital Assets, being Depreciated, Net	188,298,066.93	(9,522,156.90)	-	-	178,775,910.03
Governmental Activities Capital Assets, Net	\$ 276,193,319.22	\$ 8,894,385.63	-	-	\$ 285,087,704.85
	<u>Balance</u> <u>July 1, 2018</u>	<u>Increases</u>	<u>Transfers</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2019</u>
Business-Type Activities:					
Capital Assets, being Depreciated:					
Machinery and Equipment	\$ 4,184,953.68				\$ 4,184,953.68
Total Capital Assets, being Depreciated	4,184,953.68	-	-	-	4,184,953.68
Less Accumulated Depreciation for:					
Machinery and Equipment	(2,327,349.25)	\$ (357,513.54)			(2,684,862.79)
Total Accumulated Depreciation	(2,327,349.25)	(357,513.54)	-	-	(2,684,862.79)
Total Capital Assets, being Depreciated, Net	1,857,604.43	(357,513.54)	-	-	1,500,090.89
Business-Type Activities Capital Assets, Net	\$ 1,857,604.43	\$ (357,513.54)	\$ -	\$ -	\$ 1,500,090.89

Note 6: CAPITAL ASSETS (CONT'D)

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

Governmental Activities:	
Regular Instruction	\$ 404,779.55
Other Administrative Services	896,958.91
Plant Operations and Maintenance	148,136.12
Pupil Transportation	73,284.72
Unallocated	<u>7,998,997.60</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 9,522,156.90</u>
Business-Type Activities:	
Food Service	<u>\$ 357,513.54</u>
Total Depreciation Expense - Business-Type Activities	<u>\$ 357,513.54</u>

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 24, 2019, the School District issued a State School Aid Anticipation Note in the amount of \$5,000,000.00, at an annual interest rate of 4.50%, maturing on July 11, 2019. 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, 2019:

<u>Description</u>	<u>Balance July 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2019</u>
State School Aid Anticipation Note	<u>\$ 4,867,975.00</u>	<u>\$ 5,000,000.00</u>	<u>\$ (4,867,975.00)</u>	<u>\$ 5,000,000.00</u>

Note 8: LONG-TERM LIABILITIES

During the fiscal year ended June 30, 2019, the following changes occurred in long-term obligations for governmental activities:

	<u>Balance July 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2019</u>	<u>Due within One Year</u>
Governmental Activities:					
Compensated Absences	\$ 1,742,630.00	\$ 1,774,807.00	\$ (113,715.00)	\$ 3,403,722.00	\$ 198,490.00
Net Pension Liability	94,785,201.00	45,388,810.00	(61,548,268.00)	78,625,743.00	
Governmental Activities Long-Term Liabilities	<u>\$ 96,527,831.00</u>	<u>\$ 47,163,617.00</u>	<u>\$ (61,661,983.00)</u>	<u>\$ 82,029,465.00</u>	<u>\$ 198,490.00</u>

Compensated absences and net pension liability obligations will be liquidated by the general fund.

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

During the fiscal year ended June 30, 2019, the following changes occurred in long-term obligations for business-type activities:

	<u>Balance</u> <u>July 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2019</u>	<u>Due within</u> <u>One Year</u>
Business-Type Activities:					
Loans Payable	\$ 519,427.06	\$ -	\$ (174,600.96)	\$ 344,826.10	\$ 175,063.90

The loans payable will be liquidated by the food service enterprise fund.

Loans Payable - As of June 30, 2019, the School District had loans payable, recorded in the Food Service Enterprise Fund, totaling \$344,826.10. 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, 2019, the monthly amortization amount was \$17,401.00

Payments on the loans outstanding are as follows:

<u>Fiscal Year</u> <u>Ending June 30,</u>	<u>Amount</u>
2020	\$ 175,063.90
2021	75,046.83
2022	74,617.84
2023	20,097.53
Total	<u>\$ 344,826.10</u>

Bonds Authorized but not Issued - As of June 30, 2019, 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, 2019, the School District had operating lease agreements in effect for copy machines, printers and postage meters. The present value of the future minimum rental payments under the operating lease agreements are as follows:

Fiscal Year	
<u>Ending June 30,</u>	<u>Amount</u>
2020	\$ 363,534.72
2021	258,837.54
2022	223,938.48
2023	223,938.48
2024	<u>37,323.08</u>
	<u>\$ 1,107,572.30</u>

Rental payments under operating leases for the fiscal year ended June 30, 2019 were \$410,518.76.

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, one School District employee participates 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, required supplementary information and detailed information about the PERS and TPAF plan's fiduciary net position which can be obtained by writing to or at the following website:

State of New Jersey
Division of Pensions and Benefits
P.O. Box 295
Trenton, New Jersey 08625-0295
<https://www.nj.gov/treasury/pensions/financial-reports.shtml>

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.

Note 10: PENSION PLANS (CONT'D)**General Information about the Pension Plans (Cont'd)****Plan Descriptions (Cont'd)**

Public Employees' Retirement System - The Public Employees' Retirement System is a cost-sharing multiple-employer defined benefit pension plan that was established as of January 1, 1955, under the provisions of N.J.S.A. 43:15A. The PERS' 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 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 New Jersey 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.

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 with 25 years or more of service credit before age 62, and tier 5 before age 65 with 30 years or more 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.

Note 10: PENSION PLANS (CONT'D)**General Information about the Pension Plans (Cont'd)****Vesting and Benefit Provisions (Cont'd)**

Teachers' Pension and Annuity Fund (Cont'd) - 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. 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 with 25 years or more service credit before age 62 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.

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 7.50% in State fiscal year 2019. 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 normal cost and unfunded accrued liability. For fiscal year 2018, 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*.

Note 10: PENSION PLANS (CONT'D)**General Information About the Pension Plans (Cont'd)****Contributions (Cont'd)**

Teachers' Pension and Annuity Fund (Cont'd) - The School District's contractually required contribution rate for the fiscal year ended June 30, 2019 was 16.97% 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, 2019 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, 2018, the State's contractually required contribution, on-behalf of the School District, to the pension plan for the fiscal year ended June 30, 2019 was \$11,466,462.00, and was paid by April 1, 2019. School District employee contributions to the Plan during the fiscal year ended June 30, 2019 were \$5,169,789.37.

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 7.50% in State fiscal year 2019. 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) was 10%. Employer contribution amounts are based on an actuarially determined amount, which includes the normal cost and unfunded accrued liability.

The School District's contractually required contribution rate for the fiscal year ended June 30, 2019 was 13.69% 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, 2018, the School District's contractually required contribution to the pension plan for the fiscal year ended June 30, 2019 was \$3,972,026.00, and was paid by April 1, 2019. School District employee contributions to the Plan during the fiscal year ended June 30, 2019 were \$1,827,323.42.

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, 2019, employee contributions totaled \$978.45. The School District did not contribute the required three percent match and as a result there was no expense to the School District and employee's account was not properly credited. There were no forfeitures during the fiscal year.

Note 10: PENSION PLANS (CONT'D)**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, 2019, 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		<u>482,565,743.00</u>
		<u>\$ 482,565,743.00</u>

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. 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, 2018. For the June 30, 2018 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, 2018, the School District proportion was 0.00% due to the 100% special funding situation with the State of New Jersey. For the June 30, 2018 measurement date, the State's proportionate share of the TPAF net pension liability associated with the School District was .07585382517%, which was a decrease of 0.0867254391% from its proportion measured as of June 30, 2017.

For the fiscal year ended June 30, 2019, the School District recognized \$28,131,895.00 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, 2018 measurement date.

Public Employees' Retirement System - At June 30, 2019, the School District reported a liability of \$78,625,743.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. 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, 2018. 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, 2018 measurement date, the School District's proportion was 0.3993282567%, which was a decrease of 0.0078526246% from its proportion measured as of June 30, 2017.

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) - For the fiscal year ended June 30, 2019, the School District recognized pension expense of \$548,949.00, in the government-wide financial statements. This pension expense was based on the pension plans June 30, 2018 measurement date.

At June 30, 2019, 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	\$ 1,499,405.00	\$ 405,420.00
Changes of Assumptions	12,956,220.00	25,140,332.00
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	737,513.00
Changes in Proportion and Differences between School District Contributions and Proportionate Share of Contributions	-	9,319,737.00
School District Contributions Subsequent to the Measurement Date	<u>3,257,433.00</u>	<u>-</u>
	<u>\$ 17,713,058.00</u>	<u>\$ 35,603,002.00</u>

Deferred outflows of resources, totaling \$3,257,433.00, will be included as a reduction of the net pension liability in the fiscal year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	
2020	\$ (3,263,979.00)
2021	(3,890,954.00)
2022	(6,968,536.00)
2023	(5,321,924.00)
2024	<u>(1,701,984.00)</u>
	<u>\$ (21,147,377.00)</u>

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:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience		
Year of Pension Plan Deferral:		
June 30, 2014	-	-
June 30, 2015	5.72	-
June 30, 2016	5.57	-
June 30, 2017	5.48	-
June 30, 2018	-	5.63
Changes of Assumptions		
Year of Pension Plan Deferral:		
June 30, 2014	6.44	-
June 30, 2015	5.72	-
June 30, 2016	5.57	-
June 30, 2017	-	5.48
June 30, 2018	-	5.63
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	-
June 30, 2017	-	5.00
June 30, 2018	-	5.00
Changes in Proportion and Differences between School District Contributions and Proportionate Share of Contributions		
Year of Pension Plan Deferral:		
June 30, 2014	6.44	6.44
June 30, 2015	5.72	5.72
June 30, 2016	5.57	5.57
June 30, 2017	5.48	5.48
June 30, 2018	5.63	5.63

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

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. 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, 2018. This actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

	<u>TPAF</u>	<u>PERS</u>
Inflation	2.25%	2.25%
Salary Increases:		
Through 2026	1.55% - 4.15% Based on Yrs. of Service	1.65% - 4.15% Based on Age
Thereafter	2.00% - 5.45% Based on Yrs. of Service	2.65% - 5.15% Based on Age
Investment Rate of Return	7.00%	7.00%
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 mortality rates were based on the RP-2006 Employee White Collar Mortality Tables, set back 3 years for males and 5 years for females, projected on a generational basis from a base year of 2006 using a 60-year average of improvement rates based on Social Security data from 1953 to 2013. Post-retirement mortality rates were based on the RP-2006 Healthy Annuitant White Collar Mortality Tables, with adjustments as described in the latest experience study, projected on a generational basis from a base year of 2006 using a 60-year average of improvement rates based on Social Security data from 1953 to 2013. Disability mortality rates were based on the RP-2006 Disabled Retiree Mortality Tables with rates adjusted by 90%. No mortality improvement is assumed for disabled retiree mortality.

For PERS, preretirement mortality rates were based on the RP-2000 Employee Preretirement Mortality Table for male and female active participants. For State employees, mortality tables are set back 4 years for males and females. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the Conduent modified 2014 projection scale. Postretirement 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. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from 2012 to 2013 using Projection Scale AA and using a generational approach based on the Conduent modified 2014 projection scale thereafter. 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 (7.00% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Note 10: PENSION PLANS (CONT'D)

Actuarial Assumptions (Cont'd) - Best estimates of arithmetic rates of return for each major asset class included in TPAF's and PERS' target asset allocation as of June 30, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%
	<u>100.00%</u>	

Discount Rate - The discount rates used to measure the total pension liability at June 30, 2018 were 4.86% and 5.66% 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 7.00%, and a municipal bond rate of 3.87% as of June 30, 2018, 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 assumed that contributions from Plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 50% of the actuarially determined amount for TPAF and PERS and the local employers contributed 100% of the actuarially determined amount for PERS. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make projected future benefit payments of current Plan members through 2040 for TPAF and 2046 for PERS. Therefore, the long-term expected rate of return on Plan investments was applied to projected benefit payments through 2040 for TPAF and 2046 for PERS, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

Teachers' Pension and Annuity Fund (TPAF) - As previously mentioned, TPAF, has a special funding situation where the State pays 100% of the School District's annual required contribution. As such, the proportionate share of the net pension liability as of June 30, 2018, the Plan's measurement date, attributable to the School District is \$0, and the State of New Jersey's proportionate share of the net pension liability, attributable to the School District, using a discount rate of 4.86%, as well as using a discount rate that is 1% lower or 1% higher than the current rates used is as follows:

	1% Decrease (3.86%)	Current Discount Rate (4.86%)	1% Increase (5.86%)
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>570,383,544.00</u>	<u>482,565,743.00</u>	<u>409,766,926.00</u>
	<u>\$ 570,383,544.00</u>	<u>\$ 482,565,743.00</u>	<u>\$ 409,766,926.00</u>

Public Employees' Retirement System (PERS) - The following presents the School District's proportionate share of the net pension liability at June 30, 2018, the Plan's measurement date, calculated using a discount rate of 5.66%, 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 (4.66%)	Current Discount Rate (5.66%)	1% Increase (6.66%)
School District's Proportionate Share of the Net Pension Liability	<u>\$ 98,862,813.00</u>	<u>\$ 78,625,743.00</u>	<u>\$ 61,648,136.00</u>

Pension Plan Fiduciary Net Position

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the respective fiduciary net position of the TPAF and PERS and additions to/deductions from TPAF and PERS' respective fiduciary net position have been determined on the same basis as they are reported by TPAF and PERS. Accordingly, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. For additional information about TPAF and PERS, please refer to the Plan's Comprehensive Annual Financial Report (CAFR) which can be found at <https://www.nj.gov/treasury/pensions/financial-reports.shtml>.

Note 11: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**STATE HEALTH BENEFIT LOCAL EDUCATION RETIRED EMPLOYEES PLAN****General Information about the OPEB Plan**

Plan Description and Benefits Provided - The State Health Benefit Local Education Retired Employees Plan (the "OPEB Plan") is a multiple-employer defined benefit OPEB plan, with a special funding situation, that is administered on a pay-as-you-go basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75 - *Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions*. The OPEB Plan is administered by the State of New Jersey Division of Pensions and Benefits (the "Division") and is part of the New Jersey State Health Benefits Program (SHBP). The Division issues a publically available financial report that includes financial statements and required supplementary information which can be obtained by writing to or at the following website:

State of New Jersey
Division of Pensions and Benefits
P.O. Box 295
Trenton, New Jersey 08625-0295
<https://www.nj.gov/treasury/pensions/financial-reports.shtml>

The OPEB Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and their covered dependents of local education employers.

Contributions - The employer contributions for the participating local education employers are legally required to be funded by the State of New Jersey (the "State") in accordance with N.J.S.A 52:14-17.32f. According to N.J.S.A 52:14-17.32f, the State provides employer-paid coverage to employees who retire from a board of education or county college with 25 years or more of service credit in, or retires on a disability pension from, one or more of the following plans: the Teachers' Pension and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS), the Police and Firemen Retirement System (PFRS), or the Alternate Benefit Program (ABP). Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

Employees Covered by Benefit Terms - At June 30, 2018, the OPEB Plan's Measurement date, the entire State Health Benefit Local Education Retired Employees OPEB Plan consisted of the following members.

Active Plan Members	217,131
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	145,050
Inactive Plan Members Entitled to but Not Yet Receiving Benefit Payments	-
	<u>362,181</u>

Total Non-Employer OPEB Liability

The State of New Jersey, a non-employer contributing entity, is the only entity that has a legal obligation to make employer contributions to the OPEB Plan for qualified retired TPAF, PERS, PFRS and ABP participants. The School District's proportionate share percentage determined under paragraphs 193 and 203 through 205 of GASBS No. 75 is zero percent. Accordingly, the School District did not recognize any portion of the collective net OPEB liability on the Statement of Net Position.

Note 11: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONT'D)**STATE HEALTH BENEFIT LOCAL EDUCATION RETIRED EMPLOYEES PLAN (CONT'D)****Total Non-Employer OPEB Liability (Cont'd)**

The State's proportionate share of the net OPEB liability associated with the School District as of June 30, 2019 was \$568,302,947.00. Since the OPEB liability associated with the School District is 100% attributable to the State, the OPEB liability will be referred to as the total Non-Employer OPEB Liability.

The total Non-Employer OPEB Liability was measured as of June 30, 2018, and was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. For the June 30, 2018 measurement date, the State's proportionate share of the Non-Employer OPEB Plan Liability associated with the School District was 1.2324716563%, which was a decrease of 0.0808656683% from its proportion measured as of June 30, 2017.

Actuarial Assumptions and Other Inputs - The actuarial assumptions and other inputs vary for each plan member depending on the pension plan in which the member is enrolled. The actuarial valuation at June 30, 2017 used the following actuarial assumptions, applied to all periods in the measurement:

Salary Increases -

	<u>TPAF/ABP (1)</u>	<u>PERS (2)</u>	<u>PFRS (2)</u>
Through 2026	1.55% - 4.55%	2.15% - 4.15%	2.10% - 8.98%
Thereafter	2.00% - 5.45%	3.15% - 5.15%	3.10% - 9.98%

(1) - Based on years of service

(2) - Based on age

Inflation Rate - 2.50%.

Mortality Rates - Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2006 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

Experience Studies - The actuarial assumptions used in the June 30, 2017 valuation were based on the results of actuarial experience studies for the periods July 1, 2012 - June 30, 2015, July 1, 2011 - June 30, 2014, and July 1, 2010 - June 30, 2013 for TPAF, PERS and PFRS, respectively. 100% of all retirees who currently have healthcare coverage were assumed to continue with that coverage. 100% of active members were considered to participate in the Plan upon retirement, having a coverage blend of 85% and 15% in PPO and HMO, respectively.

Health Care Trend Assumptions - For pre-Medicare preferred provider organization (PPO) and health maintenance organization (HMO) medical benefits, the trend rate is initially 5.8% and decreases to a 5.0% long-term trend rate after eight years. For self-insured post-65 PPO and HMO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 8.0% decreasing to a 5.0% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

Note 11: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONT'D)**STATE HEALTH BENEFIT LOCAL EDUCATION RETIRED EMPLOYEES PLAN (CONT'D)****Total Non-Employer OPEB Liability (Cont'd)**

Discount Rate - The discount rate for June 30, 2018 was 3.87%. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer GO 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Changes in the Total Non-Employer OPEB Liability

The below table summarizes the State's proportionate share of the change in the Total Non-Employer OPEB Liability associated with the School District:

Balance at June 30, 2018		\$ 704,472,064.00
Changes for the Year:		
Service Cost	\$ 17,697,057.00	
Interest Cost	25,593,353.00	
Difference Between Expected and Actual Experience	(99,572,908.00)	
Changes in Assumptions	(65,215,607.00)	
Gross Benefit Payments	(15,196,218.00)	
Member Contributions	<u>525,206.00</u>	
Net Changes		<u>(136,169,117.00)</u>
Balance at June 30, 2019		<u>\$ 568,302,947.00</u>

There were no changes in benefit terms between the June 30, 2017 measurement date and the June 30, 2018 measurement date.

Differences between expected and actual experience reflect a decrease in liability from June 30, 2017 to June 30, 2018 is due to changes in the census, claims and premiums experience.

Changes of Assumptions reflect a decrease in the liability from June 30, 2017 to June 30, 2018 due to the increase in the assumed discount rate from 3.58% as of June 30, 2017 to 3.87% as of June 30, 2018; and a decrease in the assumed health care cost trend and excise tax assumptions.

Sensitivity of the Total Non-Employer OPEB Liability to Changes in the Discount Rate - The State's proportionate share of the total Non-Employer OPEB Liability as of June 30, 2018, associated with the School District, using a discount rate of 3.87%, as well as using a discount rate that is 1% lower or 1% higher than the current rate used is as follows:

	1% Decrease <u>(2.87%)</u>	Current Discount Rate <u>(3.87%)</u>	1% Increase <u>(4.87%)</u>
State of New Jersey's Proportionate Share of the Total Non-Employer OPEB Liability Associated with the School District	<u>\$ 671,849,770.00</u>	<u>\$ 568,302,947.00</u>	<u>\$ 485,993,915.00</u>

Note 11: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONT'D)**STATE HEALTH BENEFIT LOCAL EDUCATION RETIRED EMPLOYEES PLAN (CONT'D)****Changes in the Total Non-Employer OPEB Liability (Cont'd)**

Sensitivity of the Total Non-Employer OPEB Liability to Changes in the Healthcare Cost Trend Rates - The State's proportionate share of the total Non-Employer OPEB Liability as of June 30, 2018, associated with the School District, using a healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rate used is as follows:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
State of New Jersey's Proportionate Share of the Total Non-Employer OPEB Liability Associated with the School District	<u>\$ 469,735,485.00</u>	<u>\$ 568,302,947.00</u>	<u>\$ 698,662,189.00</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Total Non-Employer OPEB Liability

For the fiscal year ended June 30, 2019, the School District recognized \$13,793,707.00 in OPEB expense and revenue, in the government-wide financial statements, for the State's proportionate share of the OPEB Plan's OPEB Expense, associated with the School District. This expense and revenue was based on the OPEB Plan's June 30, 2018 measurement date.

In accordance with GASBS No. 75, the School District's proportionate share of the OPEB liability is zero. As such, there is no recognition of the allocation of proportionate share of deferred outflows of resources and deferred inflows of resources by the School District. However, at June 30, 2019, the State's proportionate share of the total Non-Employer OPEB Liability's deferred outflows of resources and deferred inflows of resources, associated with School District, from the following sources are as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in Proportion	\$ -	\$ 47,855,036.00
Difference Between Expected and Actual Experience	-	55,166,493.00
Changes of Assumptions	-	<u>127,388,010.00</u>
	<u>\$ -</u>	<u>\$ 230,409,539.00</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the State's proportionate share of the total Non-Employer OPEB Liability, associated with the School District, will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	
2020	\$ (28,185,953.00)
2021	(28,185,953.00)
2022	(28,185,953.00)
2023	(28,185,953.00)
2024	(28,185,953.00)
Thereafter	<u>(89,479,774.00)</u>
	<u>\$ (230,409,539.00)</u>

Note 12: ON-BEHALF PAYMENTS

For the fiscal year ended June 30, 2019, 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, non-contributory insurance, post-retirement medical costs, and long-term disability insurance were \$13,975,532.00, \$292,544.00, \$6,471,976.00 and \$15,360.00, 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.

Insurance Pool - The School District is a member of the New Jersey Schools Insurance Group (NJSIG). The NJSIG provides its members with the following coverages: General Liability, Errors & Omissions, Worker's Compensation, Umbrella Liability, Automobile Liability, Property Damage and Crime.

NJSIG provides the School District with the following coverages:

Comprehensive General and Umbrella Liability
Automobile Liability and Physical Damage
Errors and Omissions
Crime

Contributions to NJSIG, including a reserve for contingencies, are payable in two installments and are based on actuarial assumptions determined by NJSIG's actuary. The Commissioner of Banking and Insurance may order additional assessments to supplement NJSIG's claim, loss retention, or administrative accounts to assure the payment of NJSIG's obligations.

NJSIG publishes its own financial report for the fiscal year ended June 30, 2019, which can be obtained at www.njsig.org.

New Jersey Unemployment Compensation Insurance – Effective January 1, 2017, the School District elected to fund its New Jersey Unemployment Compensation Insurance under the "Contributory Method". Under this plan, 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 fiscal year ended June 30, 2019 were \$511,090.90.

Worker's 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. The School District is unable to provide an estimate of unpaid claims as of June 30, 2019.

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	Lincoln Investment Planning Inc.
Equitable Association	NY Life
Syracusa Benefits	

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 School 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, 2019, the liability for compensated absences reported on the government-wide statement of net position is \$3,602,212.00.

Note 16: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfunds - The composition of interfund balances as of June 30, 2019 is as follows:

<u>Fund</u>	<u>Interfunds Receivable</u>	<u>Interfunds Payable</u>
General	\$ 1,780,254.22	\$ 165,725.21
Capital Projects	165,337.97	
Food Service	387.24	
Fiduciary		1,780,254.22
Totals	<u>\$ 1,945,979.43</u>	<u>\$ 1,945,979.43</u>

The interfund receivables and payables above predominately resulted from payments made by certain funds on behalf of other funds. During the fiscal year 2020, the School District expects to liquidate such interfunds, depending upon the availability of cash flow.

Note 16: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONT'D)**Transfers -**

	<u>Transfer In:</u>		
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>
<u>Transfer Out:</u>			
General Fund	(1,277,747.00)	\$ 1,277,747.00	
Special Revenue Fund	13,825,636.23	(13,825,636.23)	
Capital Projects Fund	<u>1,297.56</u>		<u>\$ (1,297.56)</u>
Total Transfers	<u>\$ 12,549,186.79</u>	<u>\$ (12,547,889.23)</u>	<u>\$ (1,297.56)</u>

During the fiscal year ended June 30, 2019, the general fund transferred \$1,277,747.00 to the special revenue fund as a local contribution to the preschool education program, the special revenue fund transferred \$13,825,636.23 to the general fund as a contribution to the school based budgets and the capital projects fund transferred unexpended project balances to the general fund.

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 \$2,095,000.00 resulting from other legal proceedings. The District has recorded a liability as of June 30, 2019 for an estimated amount totaling \$2,140,000.00.

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: COMMITMENTS

The School District had two construction projects ongoing as of the fiscal year ended June 30, 2019 that are to continue into the subsequent fiscal year. These projects, which are related to the capital projects fund, are as follows:

<u>Contract</u>	<u>Commitment Date</u>	<u>Amount Outstanding</u>
Forest Hill Middle School:		
Roof Replacement	01/18/19	\$ 18,699.60
HVAC	04/05/19	<u>115,382.09</u>
Total		<u>\$ 134,081.69</u>

Note 20: DEFICIT FUND BALANCES

The School District has a deficit unassigned fund balance of \$26,775,262.84 in the general fund and \$3,004,424.00 in the special revenue fund as of June 30, 2019 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 \$26,775,262.84 in the general fund and \$3,004,424.00 in the special revenue fund are less than the June state aid payments.

Note 21: 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. There is no current year excess fund balance at June 30, 2019 reported on the budgetary basis of accounting (Exhibit C-1) or recognized on the GAAP basis balance sheet (Exhibit B-1). Additionally, \$4,563,489.62 of excess fund balance generated during 2017-2018 has been restricted and designated for utilization in the 2019-2020 budget.

For Capital Reserve Account - As of June 30, 2019, the balance in the capital reserve account is \$1.00. These funds are restricted for future capital outlay expenditures for capital projects in the School District's approved Long Range Facilities Plan (LRFP).

For Emergency Reserve - As of June 30, 2019, 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.

Note 21: FUND BALANCES (CONT'D)**RESTRICTED (CONT'D)**

Capital Projects Fund – The School 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 School District; the other where the School District receives a grant, manages the project and is reimbursed for expenses made by the School District. The School District has two current projects underway that are funded by State grants, managed by the School District and will be reimbursed by the State. They are the replacement of the Forest Hill Middle School Roof and the replacement of HVAC and controls at the Forest Hill Middle School. As of June 30, 2019, the restricted fund balance amount is \$159,281.62.

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, 2020 \$636,510.38 of general fund balance at June 30, 2019.

Other Purposes - As of June 30, 2019, the School District had \$638,079.24 of encumbrances outstanding for purchase orders and contracts signed by the School District, but not completed, as of the close of the fiscal year.

UNASSIGNED

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

General Fund - As of June 30, 2019, \$982,682.16 of general fund balance was unassigned as presented on the budgetary basis of accounting (Exhibit C-1). Excluding the last state aid payments not recognized on the GAAP basis, the unassigned general fund balance was a deficit of \$26,775,262.84 as reported on the balance sheet (Exhibit B-1) as of June 30, 2019. The deficit is a result of the delay in the payment of state aid until the following fiscal year. As stated in note 20, 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 \$26,775,262.84 is less than the last state aid payments.

Special Revenue Fund - As of June 30, 2019, the fund balance of the special revenue fund was a deficit of \$3,004,424.00, thus resulting in the fund balance classification of unassigned. The deficit is a result from a delay in the payment of state aid until the following fiscal year. As stated in note 20, 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 of \$3,004,424.00 is less than the last state aid payment.

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, 2019

	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	1,000,000.00		1,000,000.00	31,570.91	\$ (968,429.09)
Rents and Royalties	1,500,000.00		1,500,000.00	23,417.25	(1,476,582.75)
Private Contributions	250,000.00		250,000.00	560.00	(249,440.00)
Sale of Property	1,000,000.00		1,000,000.00	1,189.82	(998,810.18)
Unrestricted Miscellaneous Revenues	1,158,295.00		1,158,295.00	5,848,613.87	4,690,318.87
Total - Local Sources	12,357,304.00	\$ -	12,357,304.00	13,354,360.85	997,056.85
Federal Sources:					
Impact Aid	45,000.00		45,000.00	25,236.72	(19,763.28)
Medicaid Reimbursement	460,031.00		460,031.00	402,840.91	(57,190.09)
Total - Federal Sources	505,031.00	-	505,031.00	428,077.63	(76,953.37)
State Sources:					
Equalization Aid	215,719,201.00		215,719,201.00	215,719,201.00	
Categorical Security Aid	7,024,657.00		7,024,657.00	7,024,657.00	
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				62,750.00	62,750.00
Categorical Special Education Aid	9,745,700.00		9,745,700.00	9,745,700.00	
Emergency Aid	8,658,742.00		8,658,742.00		(8,658,742.00)
Tuition Reimbursement for Homeless Students				1,322,264.00	1,322,264.00
Extraordinary Aid	1,000,000.00		1,000,000.00	743,298.00	(256,702.00)
On-behalf TPAF Pension Contributions (Non-Budgeted):					
Normal Cost				13,975,532.00	13,975,532.00
Post-Retirement Medical				6,471,976.00	6,471,976.00
Long-Term Disability Insurance				15,360.00	15,360.00
Non-Contributory Group Insurance Costs				292,544.00	292,544.00
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)				5,418,290.14	5,418,290.14
Total - State Sources	291,688,059.00	-	291,688,059.00	310,331,331.14	18,643,272.14
Total Revenues	304,550,394.00	-	304,550,394.00	324,113,769.62	19,563,375.62

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Preschool	\$ 123.00		\$ 123.00		\$ 123.00
Kindergarten	2,341,393.00	\$ 132,194.60	2,473,587.60	\$ 2,466,450.84	7,136.76
Grades 1-5	14,211,161.00	1,004,246.05	15,215,407.05	15,206,296.25	9,110.80
Grades 6-8	5,316,671.00	501,029.34	5,817,700.34	5,809,016.24	8,684.10
Grades 9-12	10,560,486.00	(294,478.89)	10,266,007.11	10,256,107.75	9,899.36
Regular Programs - Home Instruction					
Salaries of Teachers	216,000.00	(216,000.00)			
Purchased Professional - Educational Services	575,000.00	(76,086.60)	498,913.40	453,675.56	45,237.84
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	1,069,460.00	25,787.00	1,095,247.00	1,086,642.98	8,604.02
Unused Vacation Payment to Terminated/Retired Staff	400,000.00	(400,000.00)			
Purchased Professional - Educational Services	2,683,436.00	(282,575.04)	2,400,860.96	2,373,178.20	27,682.76
Purchased Technical Services		5,000.00	5,000.00	4,900.20	99.80
Other Purchased Services	1,052,190.00	68,617.57	1,120,807.57	1,119,768.99	1,038.58
General Supplies	764,332.00	14,927.63	779,259.63	681,605.93	97,653.70
Textbooks	35,402.00	25,713.60	61,115.60	58,769.74	2,345.86
Other Objects	91,002.00	15,870.13	106,872.13	87,015.49	19,856.64
Total Regular Programs	39,316,656.00	524,245.39	39,840,901.39	39,603,428.17	237,473.22
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	441,049.00	(113,885.20)	327,163.80	325,551.46	1,612.34
Other Salaries for Instruction		32,824.40	32,824.40	32,061.00	763.40
Total Cognitive - Mild	441,049.00	(81,060.80)	359,988.20	357,612.46	2,375.74
Cognitive - Moderate:					
Salaries of Teachers	399,808.00	(160,572.80)	239,235.20	238,389.70	845.50
Learning and/or Language Disabilities:					
Salaries of Teachers	1,858,094.00	205,263.14	2,063,357.14	2,056,401.43	6,955.71
Other Salaries for Instruction		660,911.90	660,911.90	654,879.14	6,032.76
Total Learning and/or Language Disabilities	1,858,094.00	866,175.04	2,724,269.04	2,711,280.57	12,988.47

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES (CONT'D):					
General Current Expense (Cont'd):					
Special Education (Cont'd):					
Auditory Impairments:					
Purchased Professional - Educational Services	\$ 125,000.00	\$ (125,000.00)	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers	567,735.00	242,409.20	810,144.20	806,740.37	3,403.83
Other Salaries for Instruction		49,266.94	49,266.94	48,477.34	789.60
Total Behavioral Disabilities	567,735.00	291,676.14	859,411.14	855,217.71	4,193.43
Multiple Disabilities:					
Salaries of Teachers	290,171.00	(76,578.23)	213,592.77	211,722.84	1,869.93
Resource Room / Resource Center:					
Salaries of Teachers	8,014,893.00	(167,633.32)	7,847,259.68	7,838,574.85	8,684.83
Autism:					
Salaries of Teachers	752,037.00	(26,040.69)	725,996.31	722,676.05	3,320.26
Other Salaries for Instruction	1,297,449.00	(1,046,465.10)	250,983.90	243,197.46	7,786.44
Total Autism	2,049,486.00	(1,072,505.79)	976,980.21	965,873.51	11,106.70
Preschool Disabilities - Full-Time:					
Salaries of Teachers	517,558.00	288,000.00	805,558.00	804,614.46	943.54
Other Salaries for Instruction		439,890.96	439,890.96	438,893.83	997.13
Total Preschool Disabilities - Full-Time:	517,558.00	727,890.96	1,245,448.96	1,243,508.29	1,940.67
Total Special Education	14,263,794.00	202,391.20	14,466,185.20	14,422,179.93	44,005.27
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	-	2,050.00	2,050.00	1,350.00	700.00

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES (CONT'D):					
General Current Expense (Cont'd):					
Special Education (Cont'd):					
Bilingual Education:					
Salaries of Teachers	\$ 4,012,063.00	\$ (70,505.80)	\$ 3,941,557.20	\$ 3,933,261.78	\$ 8,295.42
Other Salaries for Instruction	88,551.00	2,438.00	90,989.00	89,166.76	1,822.24
Purchased Professional Educational Services	20,000.00	(20,000.00)			
General Supplies	94,671.00	(9,400.00)	85,271.00	85,084.72	186.28
Total Bilingual Education	4,215,285.00	(97,467.80)	4,117,817.20	4,107,513.26	10,303.94
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	24,675.00	(24,675.00)	-	-	-
School Sponsored Athletics - Instruction:					
Salaries	394,442.00	363,800.00	758,242.00	756,360.90	1,881.10
Other Purchased Services		117,130.00	117,130.00	113,560.18	3,569.82
Supplies and Materials	175,000.00	(80,103.06)	94,896.94	87,267.27	7,629.67
Other Objects		18,795.00	18,795.00	17,298.35	1,496.65
Total School Sponsored Athletics - Instruction	569,442.00	419,621.94	989,063.94	974,486.70	14,577.24
Before/After School Programs - Instruction:					
Salaries		74,294.14	74,294.14	73,173.52	1,120.62
Other Salaries of Instruction	85,500.00	(83,499.00)	2,001.00	2,001.00	
Total Before/After School Programs	85,500.00	(9,204.86)	76,295.14	75,174.52	1,120.62
Summer School - Support Services:					
Salaries	-	100,000.00	100,000.00	97,136.78	2,863.22
Instructional/Alternative Education Program - Instruction:					
Salaries	161,794.00	784,444.87	946,238.87	943,707.63	2,531.24
Other Purchased Services	280,000.00	(280,000.00)			
Total Instructional/Alternative Education Program - Instruction	441,794.00	504,444.87	946,238.87	943,707.63	2,531.24

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES (CONT'D):					
General Current Expense (Cont'd):					
Instructional Alternative Education Program - Support Services:					
Supplies and Materials	\$ 7,000.00	\$ (7,000.00)	\$ -	\$ -	\$ -
Total Instructional Alternative Education Program	448,794.00	497,444.87	946,238.87	943,707.63	2,531.24
Community Services Programs/Operations:					
Salaries	180,000.00	(138,700.00)	41,300.00	40,189.69	1,110.31
Supplies and Materials	65,200.00	(63,300.00)	1,900.00		1,900.00
Other Objects	48,200.00	(2,800.00)	45,400.00	31,480.00	13,920.00
Transfers to Cover Deficit (Enterprise Funds)	1,000.00	300.00	1,300.00	633.75	666.25
Total Community Services Programs/Operations	294,400.00	(204,500.00)	89,900.00	72,303.44	17,596.56
Total Instruction	59,218,546.00	1,409,905.74	60,628,451.74	60,297,280.43	331,171.31
Undistributed Expenditures - Instruction:					
Tuition - Other LEAs Within the State - Regular	3,161,552.00	(971,061.37)	2,190,490.63	2,190,490.63	
Tuition - Other LEAs Within the State - Special	955,000.00	(223,043.96)	731,956.04	731,956.04	
Tuition - County Voc. School Dist. - Regular	3,578,549.00	(1,255,876.00)	2,322,673.00	2,322,673.00	
Tuition - County Special Services/Regional Day School	1,838,040.00	538,046.58	2,376,086.58	2,376,086.58	
Tuition - Private Schools for the Disabled w/in State	11,475,200.00	(2,443,268.95)	9,031,931.05	9,031,931.05	
Tuition - Private Schools for the Disabled & Other LEAs - Special, O/S State	153,000.00	314,939.93	467,939.93	467,939.93	
Tuition - State Facilities	2,752,401.00		2,752,401.00	2,752,401.00	
Tuition - Other	553,201.00	(229,053.00)	324,148.00	324,148.00	
Total Undistributed Expenditures - Instruction	24,466,943.00	(4,269,316.77)	20,197,626.23	20,197,626.23	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
<u>EXPENDITURES (CONT'D):</u>					
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 526,450.00	\$ 28,756.00	\$ 555,206.00	\$ 554,476.69	\$ 729.31
Salaries of Drop-Out Prevention Officer/Coordinators	251,174.00	11,994.00	263,168.00	262,450.87	717.13
Salaries of Family Support Teams	424,374.00	110,924.91	535,298.91	532,326.59	2,972.32
Salaries of Family Liaisons / Parent Involvement Specialist	105,207.00	530,000.00	635,207.00	634,773.85	433.15
Salaries of Community/School Coordinators	1,076,769.00	619,381.94	1,696,150.94	1,689,727.88	6,423.06
Purchased Professional and Technical Services	430,500.00	(219,098.57)	211,401.43	105,030.00	106,371.43
Other Purchased Services	3,000.00	750.18	3,750.18	2,251.83	1,498.35
Supplies and Materials	68,426.00	4,531.70	72,957.70	60,297.45	12,660.25
Total Undistributed Expenditures - Attendance and Social Work	2,885,900.00	1,087,240.16	3,973,140.16	3,841,335.16	131,805.00
Undistributed Expenditures - Health Services:					
Salaries	1,581,768.00	91,543.60	1,673,311.60	1,663,368.24	9,943.36
Purchased Professional and Technical Services	1,096,286.00	(95,527.70)	1,000,758.30	983,527.35	17,230.95
Supplies and Materials	25,000.00	(2,839.60)	22,160.40	21,322.55	837.85
Total Undistributed Expenditures - Health Services	2,703,054.00	(6,823.70)	2,696,230.30	2,668,218.14	28,012.16
Undistributed Expenditures - Speech, OT, PT & Related Services:					
Salaries	1,189,667.00	(438,000.00)	751,667.00	751,235.51	431.49
Purchased Professional - Educational Services	782,500.00	901,668.47	1,684,168.47	1,675,377.69	8,790.78
Total Undistributed Expenditures - Speech, OT, PT & Related Services	1,972,167.00	463,668.47	2,435,835.47	2,426,613.20	9,222.27
Undistributed Expenditures - Students - Extra Service:					
Salaries	3,170,336.00	(880,336.00)	2,290,000.00	2,284,967.26	5,032.74
Purchased Professional - Educational Services		77,180.00	77,180.00	74,645.00	2,535.00
Total Undistributed Expenditures - Students - Extra Service	3,170,336.00	(803,156.00)	2,367,180.00	2,359,612.26	7,567.74

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES (CONT'D):					
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 2,869,693.00	\$ (128,846.53)	\$ 2,740,846.47	\$ 2,732,093.51	\$ 8,752.96
Salaries of Secretarial and Clerical Assistants	106,209.00	(96,240.49)	9,968.51	9,968.51	
Other Salaries		68,909.16	68,909.16	68,569.12	340.04
Purchased Professional Educational Services	30,000.00	(30,000.00)			
Total Undistributed Expenditures - Guidance	3,005,902.00	(186,177.86)	2,819,724.14	2,810,631.14	9,093.00
Undistributed Expenditures - Child Study Team:					
Salaries of Other Professional Staff	3,326,474.00	192,000.00	3,518,474.00	3,517,747.30	726.70
Salaries of Secretarial and Clerical Assistants	88,000.00	(76,000.00)	12,000.00	11,880.00	120.00
Purchased Professional Educational Services	4,500.00	382,100.00	386,600.00	376,833.80	9,766.20
Other Purchased Professional and Technical Services	30,000.00	(14,000.00)	16,000.00	13,616.85	2,383.15
Other Purchased Services	7,000.00	8,000.00	15,000.00	11,348.87	3,651.13
Supplies and Materials	40,000.00	26,495.53	66,495.53	66,055.62	439.91
Total Undistributed Expenditures - Child Study Teams	3,495,974.00	518,595.53	4,014,569.53	3,997,482.44	17,087.09
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	132,127.00	11,000.00	143,127.00	142,180.12	946.88
Salaries of Other Professional Staff		17,000.00	17,000.00	16,920.20	79.80
Salaries of Secretarial and Clerical Assistants	64,000.00	(12,000.00)	52,000.00	51,088.08	911.92
Other Salaries	3,333,014.00	(3,329,792.68)	3,221.32		3,221.32
Purchased Professional Educational Services	60,000.00	(60,000.00)			
Purchased Professional and Technical Services		527.00	527.00	527.00	
Other Purchased Services		1,400.00	1,400.00	1,043.67	356.33
Supplies and Materials	146,310.00	12,751.31	159,061.31	135,513.80	23,547.51
Other Objects		1,409.79	1,409.79	1,251.59	158.20
Total Undistributed Expenditures - Improvement Instructional Services	3,735,451.00	(3,357,704.58)	377,746.42	348,524.46	29,221.96

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES (CONT'D):					
General Current Expense (Cont'd):					
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	\$ 150,000.00	\$ (40,000.00)	\$ 110,000.00	\$ 109,905.00	\$ 95.00
Supplies and Materials	47,500.00	(9,000.00)	38,500.00	38,165.27	334.73
Total Undistributed Expenditures - Educational Media/Library	197,500.00	(49,000.00)	148,500.00	148,070.27	429.73
Undistributed Expenditures - Instructional Staff Training Services:					
Salaries of Supervisors of Instruction	212,100.00	(88,000.00)	124,100.00	123,894.79	205.21
Other Salaries	12,000.00	(12,000.00)			
Purchased Professional - Educational Services	65,740.00	(24,334.02)	41,405.98	30,784.72	10,621.26
Other Purchased Services	6,374.00	800.80	7,174.80	1,789.93	5,384.87
Total Undistributed Expenditures - Instructional Staff Training Services	296,214.00	(123,533.22)	172,680.78	156,469.44	16,211.34
Undistributed Expenditures - Support Services - General Administration:					
Salaries	1,132,549.00	269,000.00	1,401,549.00	1,400,904.02	644.98
Salaries of Attorneys	150,000.00	(92,000.00)	58,000.00	57,145.92	854.08
Unused Vacation Payment to Terminated/Retired Staff	100,000.00	(100,000.00)			
Legal Services	900,000.00	150,000.00	1,050,000.00	787,623.85	262,376.15
Audit Fees	250,000.00		250,000.00	250,000.00	
Architectural/Engineering Services		200,000.00	200,000.00	200,000.00	
Other Purchased Professional Services		24,500.00	24,500.00	24,356.00	144.00
Communications / Telephone	564,000.00	(170,888.21)	393,111.79	383,105.93	10,005.86
BOE Other Purchased Services	25,000.00	(3,324.85)	21,675.15	14,721.71	6,953.44
Other Purchased Services		119.00	119.00	118.70	0.30
BOE In-house training/ Meeting Supplies		1,999.12	1,999.12	1,233.00	766.12
Judgments Against The School District	350,000.00	381,605.00	731,605.00	717,209.63	14,395.37
BOE Membership Dues and Fees	47,000.00	(3,500.00)	43,500.00	35,689.57	7,810.43
Total Undistributed Expenditures - Support Services - General Administration	3,518,549.00	657,510.06	4,176,059.06	3,872,108.33	303,950.73

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES (CONT'D):					
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 2,081,713.00	\$ 1,899,387.27	\$ 3,981,100.27	\$ 3,972,992.62	\$ 8,107.65
Salaries of Other Professional Staff	1,352,030.00	392,504.14	1,744,534.14	1,738,740.64	5,793.50
Salaries of Secretarial and Clerical Assistants	1,060,409.00	55,557.48	1,115,966.48	1,106,586.23	9,380.25
Other Salaries	54,412.00	235,976.08	290,388.08	276,459.81	13,928.27
Purchased Professional and Technical Services	133,600.00	5,975.80	139,575.80	138,812.00	763.80
Other Purchased Services	38,244.00	(13,562.25)	24,681.75	19,281.40	5,400.35
Supplies and Materials	10,000.00	51,159.12	61,159.12	46,608.09	14,551.03
Total Undistributed Expenditures -					
Support Services-School Admin.	<u>4,730,408.00</u>	<u>2,626,997.64</u>	<u>7,357,405.64</u>	<u>7,299,480.79</u>	<u>57,924.85</u>
Undistributed Expenditures - Central Services:					
Salaries	1,989,401.00	202,600.00	2,192,001.00	2,190,608.16	1,392.84
Purchased Professional Services	567,620.00	245,677.25	813,297.25	659,190.50	154,106.75
Purchased Technical Services	99,650.00	17,000.00	116,650.00	83,807.54	32,842.46
Miscellaneous Purchased Services	6,500.00	79,833.74	86,333.74	46,343.17	39,990.57
Supplies and Materials	69,503.00	(49,259.76)	20,243.24	14,257.24	5,986.00
Other Objects		19,765.02	19,765.02	18,292.86	1,472.16
Total Undistributed Expenditures - Central Services	<u>2,732,674.00</u>	<u>515,616.25</u>	<u>3,248,290.25</u>	<u>3,012,499.47</u>	<u>235,790.78</u>
Undistributed Expenditures - Admin. Info. Technology:					
Salaries	730,663.00	(207,500.00)	523,163.00	522,293.67	869.33
Purchased Professional Services	231,892.00	(13,000.00)	218,892.00	218,435.79	456.21
Purchased Technical Services	1,245,969.00	(34,904.08)	1,211,064.92	1,199,594.23	11,470.69
Supplies and Materials	60,000.00	(11,000.00)	49,000.00	46,308.24	2,691.76
Total Undistributed Expenditures - Admin. Info. Technology	<u>2,268,524.00</u>	<u>(266,404.08)</u>	<u>2,002,119.92</u>	<u>1,986,631.93</u>	<u>15,487.99</u>
Undistributed Expenditures - Required Maint. for School Facilities:					
Salaries	1,175,429.00	15,342.31	1,190,771.31	1,190,771.31	
Cleaning, Repair, and Maintenance Services	1,651,405.00	245,365.67	1,896,770.67	1,896,770.67	
Supplies and Materials	344,950.00	(235,251.81)	109,698.19	109,698.19	
Total Undistributed Expenditures - Required Maint. For					
School Facilities	<u>3,171,784.00</u>	<u>25,456.17</u>	<u>3,197,240.17</u>	<u>3,197,240.17</u>	<u>-</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
<u>EXPENDITURES (CONT'D):</u>					
General Current Expense (Cont'd):					
Undistributed Expenditures - Custodial Services:					
Salaries	\$ 4,090,332.00	\$ 1,744,801.33	\$ 5,835,133.33	\$ 5,835,133.33	
Purchased Professional and Technical Services	809,800.00	(778,691.60)	31,108.40	31,108.40	
Cleaning, Repair, and Maintenance Services	255,210.00	374,918.40	630,128.40	630,128.40	
Rental of Land & Bldg. Oth. than Lease Pur. Agrmt.	100,000.00	(70,957.92)	29,042.08	29,042.08	
Other Purchased Property Services	616,740.00	8,750.80	625,490.80	625,490.80	
Insurance	2,650,000.00	13,940.17	2,663,940.17	2,663,940.17	
Miscellaneous Purchased Services		37,493.82	37,493.82	37,493.82	
General Supplies	354,950.00	173,382.17	528,332.17	528,332.17	
Energy (Natural Gas)	570,475.00	501,083.17	1,071,558.17	1,071,558.17	
Energy (Electricity)	2,297,851.00	1,818,998.53	4,116,849.53	4,116,849.53	
Energy (Oil)	2,500.00	(2,500.00)			
Energy (Gasoline)	50,000.00	(200.54)	49,799.46	49,799.46	
Other Objects		18,699.00	18,699.00	18,699.00	
Total Undistributed Expenditures - Custodial Services	11,797,858.00	3,839,717.33	15,637,575.33	15,637,575.33	\$ -
Undistributed Expenditures - Care and Upkeep of Grounds:					
Cleaning, Repair, and Maintenance Services	170,250.00	(7,132.39)	163,117.61	163,117.61	
General Supplies	500.00	1,560.46	2,060.46	2,060.46	
Total Undistributed Expenditures - Care and Upkeep of Grounds	170,750.00	(5,571.93)	165,178.07	165,178.07	-
Undistributed Expenditures - Security:					
Salaries	2,512,189.00	676,541.67	3,188,730.67	3,188,730.67	
Purchased Professional and Technical Services	41,550.00	(1,132.50)	40,417.50	40,417.50	
Cleaning, Repair, and Maintenance Services	80,000.00	(312.55)	79,687.45	79,687.45	
General Supplies	2,550.00	(695.45)	1,854.55	1,854.55	
Total Undistributed Expenditures - Security	2,636,289.00	674,401.17	3,310,690.17	3,310,690.17	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES (CONT'D):					
General Current Expense (Cont'd):					
Undistributed Expenditures - Student Transportation:					
Salaries for Non-Instructional Aides		\$ 507.00	\$ 507.00	\$ 507.00	
Management Fee - ESC&CTSA Transportation Program	\$ 543,797.00	25,889.00	569,686.00	556,929.43	\$ 12,756.57
Aid in Lieu of Payments - Nonpublic (Between Home & School) - Vendors	341,689.00	(113,969.00)	227,720.00	213,312.30	14,407.70
(Other than Between Home & School) - Vendors	350,470.00	(100,036.00)	250,434.00	230,518.57	19,915.43
(Reg. Students) - ESCs & CTSA	67,962.00	132,918.83	200,880.83	145,166.13	55,714.70
(Special Education Students) - ESCs & CTSA	4,026,345.00	155,676.00	4,182,021.00	4,180,389.14	1,631.86
Miscellaneous Purchased Services	9,011,894.00	3,119,903.00	12,131,797.00	12,130,796.56	1,000.44
		209,000.00	209,000.00	207,037.15	1,962.85
Total Undistributed Expenditures - Student Transportation	14,342,157.00	3,429,888.83	17,772,045.83	17,664,656.28	107,389.55
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	1,854,138.00	316,927.63	2,171,065.63	2,131,475.59	39,590.04
Other Retirement Contributions - PERS	3,250,515.00	2,078,000.00	5,328,515.00	5,326,621.27	1,893.73
Unemployment Compensation	324,480.00	193,520.00	518,000.00	511,090.99	6,909.01
Workers Compensation	1,520,000.00	1,150,000.00	2,670,000.00	2,661,109.50	8,890.50
Health Benefits	22,204,612.00	(1,491,157.75)	20,713,454.25	20,698,343.99	15,110.26
Tuition Reimbursement	150,000.00	19,000.00	169,000.00	163,025.20	5,974.80
Other Employee Benefits	103,606.00	855,550.00	959,156.00	950,929.72	8,226.28
Total Undistributed Expenditures - Unallocated Employee Benefits	29,407,351.00	3,121,839.88	32,529,190.88	32,442,596.26	86,594.62
On-behalf TPAF Pension Contributions (Non-Budgeted):					
Normal Cost				13,975,532.00	(13,975,532.00)
Post-Retirement Medical				6,471,976.00	(6,471,976.00)
Long-Term Disability Insurance				15,360.00	(15,360.00)
Non-Contributory Group Insurance Costs				292,544.00	(292,544.00)
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)				5,418,290.14	(5,418,290.14)
Total Undistributed Expenditures - Non-budgeted	-	-	-	26,173,702.14	(26,173,702.14)
Total Undistributed Expenditures	120,705,785.00	7,893,243.35	128,599,028.35	153,716,941.68	(25,117,913.33)
Total General Current Expense	179,924,331.00	9,303,149.09	189,227,480.09	214,014,222.11	(24,786,742.02)

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES (CONT'D):					
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Admin. Info. Tech.	\$ 194,850.00	\$ (70,000.00)	\$ 124,850.00	\$ 115,587.64	\$ 9,262.36
Required Maint. for School Facility	25,000.00	(6,031.47)	18,968.53	18,954.03	14.50
Custodial Services	220,000.00	(2,034.86)	217,965.14	134,210.75	83,754.39
Security	12,748.00	39,813.97	52,561.97	43,077.96	9,484.01
Total Equipment	452,598.00	(38,252.36)	414,345.64	311,830.38	102,515.26
Facilities Acquisition and Construction Serv. Construction Services	2,250,000.00	(117,965.14)	2,132,034.86	1,532,533.75	599,501.11
Total Capital Outlay	2,702,598.00	(156,217.50)	2,546,380.50	1,844,364.13	702,016.37
Special Schools					
Adult Education - Local - Support Services:					
Salaries	-	64,000.00	64,000.00	61,718.96	2,281.04
Transfer of Funds to Charter Schools	62,938,161.00	(6,420,830.00)	56,517,331.00	56,517,331.00	-
Transfer of Funds to Resident Renaissance Schools	76,880,765.00	1,786,275.41	78,667,040.41	78,667,040.41	-
Total Expenditures	322,445,855.00	4,576,377.00	327,022,232.00	351,104,676.61	(24,082,444.61)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,895,461.00)	(4,576,377.00)	(22,471,838.00)	(26,990,906.99)	4,519,068.99
Other Financing Sources (Uses):					
Transfer to Special Revenue Fund--Preschool Programs--Inclusion	(1,277,747.00)		(1,277,747.00)	(1,277,747.00)	
Transfer from Capital Projects - Excess Project Funds				1,297.56	(1,297.56)
Interfund Adjustments				(165,962.67)	165,962.67
Contribution from School-Based Budgets - Special Revenue	9,325,000.00	4,576,377.00	13,901,377.00	13,825,636.23	75,740.77
Total Other Financing Sources (Uses)	8,047,253.00	4,576,377.00	12,623,630.00	12,383,224.12	240,405.88
Excess (Deficiency) of Revenues Over (Under) Expenditures Expenditures (Carried Forward)	(9,848,208.00)	-	(9,848,208.00)	(14,607,682.87)	4,759,474.87

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2019

	Original <u>Budget</u>	Budget <u>Amendments</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures Expenditures (Brought Forward)	\$ (9,848,208.00)	\$ -	\$ (9,848,208.00)	\$ (14,607,682.87)	\$ 4,759,474.87
Fund Balances - July 1	22,428,445.27	-	22,428,445.27	22,428,445.27	-
Fund Balances - June 30	\$ 12,580,237.27	\$ -	\$ 12,580,237.27	\$ 7,820,762.40	\$ 4,759,474.87
Recapitulation:					
Restricted:					
Capital Reserve				\$ 1.00	
Emergency Reserve				1,000,000.00	
Excess Surplus - Designated for Subsequent Year Expenditures				4,563,489.62	
Assigned:					
Designated for Subsequent Year's Expenditures				636,510.38	
Encumbrances				638,079.24	
Unassigned				982,682.16	
				7,820,762.40	
Reconciliation to Governmental Funds Statements (GAAP):					
Last State Aid Payment Not Recognized on GAAP Basis				(27,757,945.00)	
Fund Balance (Deficit) per Governmental Funds (GAAP)				<u>\$ (19,937,182.60)</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, 2019

	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	1,000,000.00		1,000,000.00				1,000,000.00		1,000,000.00	31,570.91		31,570.91
Rents and Royalties	1,500,000.00		1,500,000.00				1,500,000.00		1,500,000.00	23,417.25		23,417.25
Private Contributions	250,000.00		250,000.00				250,000.00		250,000.00	560.00		560.00
Sale of Property	1,000,000.00		1,000,000.00				1,000,000.00		1,000,000.00	1,189.82		1,189.82
Unrestricted Miscellaneous Revenues	1,158,295.00		1,158,295.00				1,158,295.00		1,158,295.00	5,848,613.87		5,848,613.87
Total - Local Sources	12,357,304.00	\$ -	12,357,304.00	\$ -	\$ -	\$ -	12,357,304.00	\$ -	12,357,304.00	13,354,360.85	\$ -	13,354,360.85
Federal Sources:												
Impact Aid	45,000.00		45,000.00				45,000.00		45,000.00	25,236.72		25,236.72
Medicaid Reimbursement	460,031.00		460,031.00				460,031.00		460,031.00	402,840.91		402,840.91
Total - Federal Sources	505,031.00	-	505,031.00	-	-	-	505,031.00	-	505,031.00	428,077.63	-	428,077.63
State Sources:												
Equalization Aid	215,719,201.00		215,719,201.00				215,719,201.00		215,719,201.00	215,719,201.00		215,719,201.00
Categorical Security Aid	7,024,657.00		7,024,657.00				7,024,657.00		7,024,657.00	7,024,657.00		7,024,657.00
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										62,750.00		62,750.00
Categorical Special Education Aid	9,745,700.00		9,745,700.00				9,745,700.00		9,745,700.00	9,745,700.00		9,745,700.00
Emergency Aid	8,658,742.00		8,658,742.00				8,658,742.00		8,658,742.00			
Tuition Reimbursement for Homeless Students										1,322,264.00		1,322,264.00
Extraordinary Aid	1,000,000.00		1,000,000.00				1,000,000.00		1,000,000.00	743,298.00		743,298.00
On-behalf TPAF Pension Contributions (Non-Budgeted)												
Normal Cost										13,975,532.00		13,975,532.00
Post-Retirement Medical										6,471,976.00		6,471,976.00
Long-Term Disability Insurance										15,360.00		15,360.00
Non-Contributory Group Insurance Costs										292,544.00		292,544.00
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)												
Total - State Sources	291,688,059.00	-	291,688,059.00	-	-	-	291,688,059.00	-	291,688,059.00	310,331,331.14	-	310,331,331.14
Total Revenues	304,550,394.00	-	304,550,394.00	-	-	-	304,550,394.00	-	304,550,394.00	324,113,769.62	-	324,113,769.62
EXPENDITURES:												
General Current Expense:												
Regular Programs - Instruction:												
Salaries of Teachers:												
Preschool	123.00		123.00				123.00		123.00			
Kindergarten		2,341,393.00	2,341,393.00		132,194.60	132,194.60		2,473,587.60	2,473,587.60		2,466,450.84	2,466,450.84
Grades 1-5		14,211,161.00	14,211,161.00	865,000.00	139,246.05	1,004,246.05	865,000.00	14,350,407.05	15,215,407.05	864,092.55	14,342,203.70	15,206,296.25
Grades 6-8		5,316,671.00	5,316,671.00		501,029.34	501,029.34		5,817,700.34	5,817,700.34		5,809,016.24	5,809,016.24
Grades 9-12		10,560,486.00	10,560,486.00	962,663.84	(1,257,142.73)	(294,478.89)	962,663.84	9,303,343.27	10,266,007.11	956,039.16	9,300,068.59	10,256,107.75
Regular Programs - Home Instruction												
Salaries of Teachers	216,000.00		216,000.00	(216,000.00)		(216,000.00)						
Purchased Professional - Educational Services	575,000.00		575,000.00	(76,086.60)		(76,086.60)	498,913.40		498,913.40	453,675.56		453,675.56
Regular Programs - Undistributed Instruction:												
Other Salaries for Instruction	200,000.00	869,460.00	1,069,460.00		25,787.00	25,787.00	200,000.00	895,247.00	1,095,247.00	200,000.00	886,642.98	1,086,642.98
Unused Vacation Payment to Terminated/Retired Staff	400,000.00		400,000.00	(400,000.00)		(400,000.00)						
Purchased Professional - Educational Services	2,100,200.00	583,236.00	2,683,436.00	(132,442.70)	(150,132.34)	(282,575.04)	1,967,757.30	433,103.66	2,400,860.96	1,967,757.30	405,420.90	2,373,178.20
Purchased Technical Services					5,000.00	5,000.00		5,000.00	5,000.00		4,900.20	4,900.20
Other Purchased Services	1,052,190.00		1,052,190.00	45,122.77	23,494.80	68,617.57	1,097,312.77	23,494.80	1,120,807.57	1,097,312.77	22,456.22	1,119,768.99
General Supplies		764,332.00	764,332.00	4,000.00	10,927.63	14,927.63		4,000.00	775,259.63		681,605.93	681,605.93
Textbooks		35,402.00	35,402.00	7,132.00	18,581.60	25,713.60	7,132.00	53,983.60	61,115.60	7,131.33	51,638.41	58,769.74
Other Objects		91,002.00	91,002.00		15,870.13	15,870.13		106,872.13	106,872.13		87,015.49	87,015.49
Total Regular Programs	4,543,513.00	34,773,143.00	39,316,656.00	1,064,389.31	(540,143.92)	524,245.39	5,607,902.31	34,232,999.08	39,840,901.39	5,550,908.87	34,052,519.30	39,603,428.17
Special Education:												
Cognitive - Mild:												
Salaries of Teachers		441,049.00	441,049.00		(113,885.20)	(113,885.20)		327,163.80	327,163.80		325,551.46	325,551.46
Other Salaries for Instruction					32,824.40	32,824.40		32,824.40	32,824.40		32,061.00	32,061.00
Total Cognitive - Mild	-	441,049.00	441,049.00	-	(81,060.80)	(81,060.80)	-	359,988.20	359,988.20	-	357,612.46	357,612.46
Cognitive - Moderate:												
Salaries of Teachers		399,808.00	399,808.00		(160,572.80)	(160,572.80)		239,235.20	239,235.20		238,389.70	238,389.70

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

	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 (CONT'D):												
General Current Expense (Cont'd):												
Special Education (Cont'd):												
Learning and/or Language Disabilities:												
Salaries of Teachers		\$ 1,858,094.00	\$ 1,858,094.00		\$ 205,263.14	\$ 205,263.14		\$ 2,063,357.14	\$ 2,063,357.14		\$ 2,056,401.43	\$ 2,056,401.43
Other Salaries for Instruction					660,911.90	660,911.90		660,911.90	660,911.90		654,879.14	654,879.14
Total Learning and/or Language Disabilities	\$ -	1,858,094.00	1,858,094.00	\$ -	866,175.04	866,175.04	\$ -	2,724,269.04	2,724,269.04	\$ -	2,711,280.57	2,711,280.57
Auditory Impairments:												
Purchased Professional - Educational Services	125,000.00	-	125,000.00	(125,000.00)	-	(125,000.00)	-	-	-	-	-	-
Behavioral Disabilities:												
Salaries of Teachers		567,735.00	567,735.00		242,409.20	242,409.20		810,144.20	810,144.20		806,740.37	806,740.37
Other Salaries for Instruction					49,266.94	49,266.94		49,266.94	49,266.94		48,477.34	48,477.34
Total Behavioral Disabilities	-	567,735.00	567,735.00	-	291,676.14	291,676.14	-	859,411.14	859,411.14	-	855,217.71	855,217.71
Multiple Disabilities:												
Salaries of Teachers	-	290,171.00	290,171.00	-	(76,578.23)	(76,578.23)	-	213,592.77	213,592.77	-	211,722.84	211,722.84
Resource Room / Resource Center:												
Salaries of Teachers	-	8,014,893.00	8,014,893.00	-	(167,633.32)	(167,633.32)	-	7,847,259.68	7,847,259.68	-	7,838,574.85	7,838,574.85
Autism:												
Salaries of Teachers		752,037.00	752,037.00		(26,040.69)	(26,040.69)		725,996.31	725,996.31		722,676.05	722,676.05
Other Salaries for Instruction		1,297,449.00	1,297,449.00		(1,046,465.10)	(1,046,465.10)		250,983.90	250,983.90		243,197.46	243,197.46
Total Autism	-	2,049,486.00	2,049,486.00	-	(1,072,505.79)	(1,072,505.79)	-	976,980.21	976,980.21	-	965,873.51	965,873.51
Preschool Disabilities - Full-Time:												
Salaries of Teachers		517,558.00	517,558.00		288,000.00	288,000.00		805,558.00	805,558.00		804,614.46	804,614.46
Other Salaries for Instruction					439,890.96	439,890.96		439,890.96	439,890.96		438,893.83	438,893.83
Total Preschool Disabilities - Full-Time:	-	517,558.00	517,558.00	-	727,890.96	727,890.96	-	1,245,448.96	1,245,448.96	-	1,243,508.29	1,243,508.29
Total Special Education	125,000.00	14,138,794.00	14,263,794.00	(125,000.00)	327,391.20	202,391.20	-	14,466,185.20	14,466,185.20	-	14,422,179.93	14,422,179.93
Basic Skills/Remedial - Instruction:												
Other Salaries for Instruction	-	-	-	-	2,050.00	2,050.00	-	2,050.00	2,050.00	-	1,350.00	1,350.00
Bilingual Education:												
Salaries of Teachers		4,012,063.00	4,012,063.00		(70,505.80)	(70,505.80)		3,941,557.20	3,941,557.20		3,933,261.78	3,933,261.78
Other Salaries for Instruction	2,304.00	86,247.00	88,551.00	(2,000.00)	4,438.00	2,438.00	304.00	90,685.00	90,989.00		89,166.76	89,166.76
Purchased Professional Educational Services	20,000.00		20,000.00	(20,000.00)		(20,000.00)						
General Supplies	94,671.00		94,671.00	(9,400.00)		(9,400.00)	85,271.00		85,271.00	85,084.72		85,084.72
Total Bilingual Education	116,975.00	4,098,310.00	4,215,285.00	(31,400.00)	(66,067.80)	(97,467.80)	85,575.00	4,032,242.20	4,117,817.20	85,084.72	4,022,428.54	4,107,513.26
School Sponsored Co-curricular Activities - Instruction:												
Supplies and Materials	-	24,675.00	24,675.00	-	(24,675.00)	(24,675.00)	-	-	-	-	-	-
School Sponsored Athletics - Instruction:												
Salaries	20,000.00	374,442.00	394,442.00	102,800.00	261,000.00	363,800.00	122,800.00	635,442.00	758,242.00	122,478.00	633,882.90	756,360.90
Other Purchased Services				10,500.00	106,630.00	117,130.00	10,500.00	106,630.00	117,130.00	10,414.00	103,146.18	113,560.18
Supplies and Materials		175,000.00	175,000.00		(80,103.06)	(80,103.06)		94,896.94	94,896.94		87,267.27	87,267.27
Other Objects					18,795.00	18,795.00		18,795.00	18,795.00		17,298.35	17,298.35
Total School Sponsored Athletics - Instruction	20,000.00	549,442.00	569,442.00	113,300.00	306,321.94	419,621.94	133,300.00	855,763.94	989,063.94	132,892.00	841,594.70	974,486.70
Before/After School Programs - Instruction:												
Salaries					74,294.14	74,294.14		74,294.14	74,294.14		73,173.52	73,173.52
Other Salaries of Instruction		85,500.00	85,500.00		(83,499.00)	(83,499.00)		2,001.00	2,001.00		2,001.00	2,001.00
Total Before/After School Programs	-	85,500.00	85,500.00	-	(9,204.86)	(9,204.86)	-	76,295.14	76,295.14	-	75,174.52	75,174.52
Summer School - Support Services:												
Salaries	-	-	-	100,000.00	-	100,000.00	100,000.00	-	100,000.00	97,136.78	-	97,136.78

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

	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 (CONT'D):												
General Current Expense (Cont'd):												
Instructional/Alternative Education Program - Instruction:												
Salaries		\$ 161,794.00	\$ 161,794.00		\$ 784,444.87	\$ 784,444.87		\$ 946,238.87	\$ 946,238.87		\$ 943,707.63	\$ 943,707.63
Other Purchased Services	\$ 280,000.00		280,000.00	\$ (280,000.00)		(280,000.00)						
Total Instructional/Alternative Education Program - Instruction	280,000.00	161,794.00	441,794.00	(280,000.00)	784,444.87	504,444.87	\$ -	946,238.87	946,238.87	\$ -	943,707.63	943,707.63
Instructional Alternative Education Program - Support Services												
Supplies and Materials	7,000.00		7,000.00	(7,000.00)		(7,000.00)						
Total Instructional Alternative Education Program	287,000.00	161,794.00	448,794.00	(287,000.00)	784,444.87	497,444.87	-	946,238.87	946,238.87	-	943,707.63	943,707.63
Community Services Programs/Operations:												
Salaries	180,000.00		180,000.00	(138,700.00)		(138,700.00)	41,300.00		41,300.00	40,189.69		40,189.69
Supplies and Materials	65,200.00		65,200.00	(63,300.00)		(63,300.00)	1,900.00		1,900.00			
Other Objects	48,200.00		48,200.00	(2,800.00)		(2,800.00)	45,400.00		45,400.00	31,480.00		31,480.00
Transfers to Cover Deficit (Enterprise Funds)	1,000.00		1,000.00	300.00		300.00	1,300.00		1,300.00	633.75		633.75
Total Community Services Programs/Operations	294,400.00	-	294,400.00	(204,500.00)	-	(204,500.00)	89,900.00	-	89,900.00	72,303.44	-	72,303.44
Total Instruction	5,386,888.00	53,831,658.00	59,218,546.00	629,789.31	780,116.43	1,409,905.74	6,016,677.31	54,611,774.43	60,628,451.74	5,938,325.81	54,358,954.62	60,297,280.43
Undistributed Expenditures - Instruction:												
Tuition - Other LEAs Within the State - Regular	3,161,552.00		3,161,552.00	(971,061.37)		(971,061.37)	2,190,490.63		2,190,490.63	2,190,490.63		2,190,490.63
Tuition - Other LEAs Within the State - Special	955,000.00		955,000.00	(223,043.96)		(223,043.96)	731,956.04		731,956.04	731,956.04		731,956.04
Tuition - County Voc. School Dist. - Regular	3,578,549.00		3,578,549.00	(1,255,876.00)		(1,255,876.00)	2,322,673.00		2,322,673.00	2,322,673.00		2,322,673.00
Tuition - County Special Services/Regional Day School	1,838,040.00		1,838,040.00	538,046.58		538,046.58	2,376,086.58		2,376,086.58	2,376,086.58		2,376,086.58
Tuition - Private Schools for the Disabled w/in State	11,475,200.00		11,475,200.00	(2,443,268.95)		(2,443,268.95)	9,031,931.05		9,031,931.05	9,031,931.05		9,031,931.05
Tuition - Private Schools for the Disabled & Other LEAs - Special, O/S State	153,000.00		153,000.00	314,939.93		314,939.93	467,939.93		467,939.93	467,939.93		467,939.93
Tuition - State Facilities	2,752,401.00		2,752,401.00				2,752,401.00		2,752,401.00	2,752,401.00		2,752,401.00
Tuition - Other	553,201.00		553,201.00	(229,053.00)		(229,053.00)	324,148.00		324,148.00	324,148.00		324,148.00
Total Undistributed Expenditures - Instruction	24,466,943.00	-	24,466,943.00	(4,269,316.77)	-	(4,269,316.77)	20,197,626.23	-	20,197,626.23	20,197,626.23	-	20,197,626.23
Undistributed Expenditures - Attendance and Social Work:												
Salaries	526,450.00		526,450.00	28,756.00		28,756.00	555,206.00		555,206.00	554,476.69		554,476.69
Salaries of Drop-Out Prevention Officer/Coordinators	125,006.00	126,168.00	251,174.00	(125,006.00)	137,000.00	11,994.00		263,168.00	263,168.00	262,450.87		262,450.87
Salaries of Family Support Teams		424,374.00	424,374.00		110,924.91	110,924.91		535,298.91	535,298.91	532,326.59		532,326.59
Salaries of Family Liaisons / Parent Involvement Specialist	105,207.00		105,207.00	530,000.00		530,000.00	635,207.00		635,207.00	634,773.85		634,773.85
Salaries of Community/School Coordinators		1,076,769.00	1,076,769.00		619,381.94	619,381.94		1,696,150.94	1,696,150.94	1,689,727.88		1,689,727.88
Purchased Professional and Technical Services	430,500.00		430,500.00	(219,098.57)		(219,098.57)	211,401.43		211,401.43	105,030.00		105,030.00
Other Purchased Services	3,000.00		3,000.00	750.18		750.18	3,750.18		3,750.18	2,251.83		2,251.83
Supplies and Materials	32,876.00	35,550.00	68,426.00	1,161.97	3,369.73	4,531.70	34,037.97	38,919.73	72,957.70	28,517.48	31,779.97	60,297.45
Total Undistributed Expenditures - Attendance and Social Work	1,223,039.00	1,662,861.00	2,885,900.00	216,563.58	870,676.58	1,087,240.16	1,439,602.58	2,533,537.58	3,973,140.16	1,325,049.85	2,516,285.31	3,841,335.16
Undistributed Expenditures - Health Services:												
Salaries	112,201.00	1,469,567.00	1,581,768.00	16,000.00	75,543.60	91,543.60	128,201.00	1,545,110.60	1,673,311.60	128,043.23	1,535,325.01	1,663,368.24
Purchased Professional and Technical Services	1,090,000.00	6,286.00	1,096,286.00	(95,913.40)	385.70	(95,527.70)	994,086.60	6,671.70	1,000,758.30	981,621.90	1,905.45	983,527.35
Supplies and Materials	25,000.00		25,000.00	(3,000.00)	160.40	(2,839.60)	22,000.00	160.40	22,160.40	21,162.15	160.40	21,322.55
Total Undistributed Expenditures - Health Services	1,227,201.00	1,475,853.00	2,703,054.00	(82,913.40)	76,089.70	(6,823.70)	1,144,287.60	1,551,942.70	2,696,230.30	1,130,827.28	1,537,390.86	2,668,218.14
Undistributed Expenditures - Speech, OT, PT & Related Services:												
Salaries	1,189,667.00		1,189,667.00	(438,000.00)		(438,000.00)	751,667.00		751,667.00	751,235.51		751,235.51
Purchased Professional - Educational Services	782,500.00		782,500.00	901,668.47		901,668.47	1,684,168.47		1,684,168.47	1,675,377.69		1,675,377.69
Total Undistributed Expenditures - Speech, OT, PT & Related Services	1,972,167.00	-	1,972,167.00	463,668.47	-	463,668.47	2,435,835.47	-	2,435,835.47	2,426,613.20	-	2,426,613.20
Undistributed Expenditures - Students - Extra Service:												
Salaries	3,170,336.00		3,170,336.00	(880,336.00)		(880,336.00)	2,290,000.00		2,290,000.00	2,284,967.26		2,284,967.26
Purchased Professional - Educational Services				77,180.00		77,180.00	77,180.00		77,180.00	74,645.00		74,645.00
Total Undistributed Expenditures - Students - Extra Service	3,170,336.00	-	3,170,336.00	(803,156.00)	-	(803,156.00)	2,367,180.00	-	2,367,180.00	2,359,612.26	-	2,359,612.26

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

	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 (CONT'D):												
General Current Expense (Cont'd):												
Undistributed Expenditures - Guidance:												
Salaries of Other Professional Staff	\$ 903,876.00	\$ 1,965,817.00	\$ 2,869,693.00	\$ (101,978.25)	\$ (26,868.28)	\$ (128,846.53)	\$ 801,897.75	\$ 1,938,948.72	\$ 2,740,846.47	\$ 800,494.92	\$ 1,931,598.59	\$ 2,732,093.51
Salaries of Secretarial and Clerical Assistants	106,209.00		106,209.00	(106,209.00)	9,968.51	(96,240.49)		9,968.51	9,968.51		9,968.51	9,968.51
Other Salaries					68,909.16	68,909.16		68,909.16	68,909.16		68,569.12	68,569.12
Purchased Professional Educational Services		30,000.00	30,000.00		(30,000.00)	(30,000.00)						
Total Undistributed Expenditures - Guidance	1,010,085.00	1,995,817.00	3,005,902.00	(208,187.25)	22,009.39	(186,177.86)	801,897.75	2,017,826.39	2,819,724.14	800,494.92	2,010,136.22	2,810,631.14
Undistributed Expenditures - Child Study Team:												
Salaries of Other Professional Staff	3,326,474.00		3,326,474.00	192,000.00		192,000.00	3,518,474.00		3,518,474.00	3,517,747.30		3,517,747.30
Salaries of Secretarial and Clerical Assistants	88,000.00		88,000.00	(76,000.00)		(76,000.00)	12,000.00		12,000.00	11,880.00		11,880.00
Purchased Professional Educational Services	4,500.00		4,500.00	382,100.00		382,100.00	386,600.00		386,600.00	376,833.80		376,833.80
Other Purchased Professional and Technical Services	30,000.00		30,000.00	(14,000.00)		(14,000.00)	16,000.00		16,000.00	13,616.85		13,616.85
Other Purchased Services	7,000.00		7,000.00	8,000.00		8,000.00	15,000.00		15,000.00	11,348.87		11,348.87
Supplies and Materials	40,000.00		40,000.00	26,495.53		26,495.53	66,495.53		66,495.53	66,055.62		66,055.62
Total Undistributed Expenditures - Child Study Teams	3,495,974.00	-	3,495,974.00	518,595.53	-	518,595.53	4,014,569.53	-	4,014,569.53	3,997,482.44	-	3,997,482.44
Undistributed Expenditures - Improvement of Instructional Services:												
Salaries of Supervisors of Instruction	132,127.00		132,127.00	11,000.00		11,000.00	143,127.00		143,127.00	142,180.12		142,180.12
Salaries of Other Professional Staff				17,000.00		17,000.00	17,000.00		17,000.00	16,920.20		16,920.20
Salaries of Secretarial and Clerical Assistants	64,000.00		64,000.00	(12,000.00)		(12,000.00)	52,000.00		52,000.00	51,088.08		51,088.08
Other Salaries		3,333,014.00	3,333,014.00		(3,329,792.68)	(3,329,792.68)		3,221.32	3,221.32			
Purchased Professional Educational Services	60,000.00		60,000.00	(60,000.00)		(60,000.00)						
Purchased Professional and Technical Services				527.00		527.00	527.00		527.00	527.00		527.00
Other Purchased Services				1,400.00		1,400.00	1,400.00		1,400.00	1,043.67		1,043.67
Supplies and Materials	10,000.00	136,310.00	146,310.00	(9,885.20)	22,636.51	12,751.31	114.80	158,946.51	159,061.31	114.80	135,399.00	135,513.80
Other Objects				358.20	1,051.59	1,409.79	358.20	1,051.59	1,409.79	200.00	1,051.59	1,251.59
Total Undistributed Expenditures - Improvement Instructional Services	266,127.00	3,469,324.00	3,735,451.00	(51,600.00)	(3,306,104.58)	(3,357,704.58)	214,527.00	163,219.42	377,746.42	212,073.87	136,450.59	348,524.46
Undistributed Expenditures - Educational Media/Library:												
Purchased Professional and Technical Services	150,000.00		150,000.00	(40,000.00)		(40,000.00)	110,000.00		110,000.00	109,905.00		109,905.00
Supplies and Materials	47,500.00		47,500.00	(9,000.00)		(9,000.00)	38,500.00		38,500.00	38,165.27		38,165.27
Total Undistributed Expenditures - Educational Media/Library	197,500.00	-	197,500.00	(49,000.00)	-	(49,000.00)	148,500.00	-	148,500.00	148,070.27	-	148,070.27
Undistributed Expenditures - Instructional Staff Training Services:												
Salaries of Supervisors of Instruction	212,100.00		212,100.00	(88,000.00)		(88,000.00)	124,100.00		124,100.00	123,894.79		123,894.79
Other Salaries	12,000.00		12,000.00	(12,000.00)		(12,000.00)						
Purchased Professional - Educational Services	2,000.00	63,740.00	65,740.00		(24,334.02)	(24,334.02)	2,000.00	39,405.98	41,405.98		30,784.72	30,784.72
Other Purchased Services		6,374.00	6,374.00	5,000.00	(4,199.20)	800.80	5,000.00	2,174.80	7,174.80	1,184.00	605.93	1,789.93
Total Undistributed Expenditures - Instructional Staff Training Services	226,100.00	70,114.00	296,214.00	(95,000.00)	(28,533.22)	(123,533.22)	131,100.00	41,580.78	172,680.78	125,078.79	31,390.65	156,469.44
Undistributed Expenditures - Support Services - General Administration:												
Salaries	1,132,549.00		1,132,549.00	269,000.00		269,000.00	1,401,549.00		1,401,549.00	1,400,904.02		1,400,904.02
Salaries of Attorneys	150,000.00		150,000.00	(92,000.00)		(92,000.00)	58,000.00		58,000.00	57,145.92		57,145.92
Unused Vacation Payment to Terminated/Retired Staff	100,000.00		100,000.00	(100,000.00)		(100,000.00)						
Legal Services	900,000.00		900,000.00	150,000.00		150,000.00	1,050,000.00		1,050,000.00	787,623.85		787,623.85
Audit Fees	250,000.00		250,000.00				250,000.00		250,000.00	250,000.00		250,000.00
Architectural/Engineering Services				200,000.00		200,000.00	200,000.00		200,000.00	200,000.00		200,000.00
Other Purchased Professional Services				24,500.00		24,500.00	24,500.00		24,500.00	24,356.00		24,356.00
Communications / Telephone	564,000.00		564,000.00	(170,888.21)		(170,888.21)	393,111.79		393,111.79	383,105.93		383,105.93
BOE Other Purchased Services	25,000.00		25,000.00	(3,324.85)		(3,324.85)	21,675.15		21,675.15	14,721.71		14,721.71
Other Purchased Services				119.00		119.00	119.00		119.00	118.70		118.70
BOE In-house training/ Meeting Supplies				1,999.12		1,999.12	1,999.12		1,999.12	1,233.00		1,233.00
Judgments Against The School District	350,000.00		350,000.00	381,605.00		381,605.00	731,605.00		731,605.00	717,209.63		717,209.63
BOE Membership Dues and Fees	47,000.00		47,000.00	(3,500.00)		(3,500.00)	43,500.00		43,500.00	35,689.57		35,689.57
Total Undistributed Expenditures - Support Services - General Administration	3,518,549.00	-	3,518,549.00	657,510.06	-	657,510.06	4,176,059.06	-	4,176,059.06	3,872,108.33	-	3,872,108.33

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

	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 (CONT'D):												
General Current Expense (Cont'd):												
Undistributed Expenditures -												
Support Services-School Administration:												
Salaries of Principals/Assistant Principals/Prog Dir		\$ 2,081,713.00	\$ 2,081,713.00		\$ 1,899,387.27	\$ 1,899,387.27		\$ 3,981,100.27	\$ 3,981,100.27		\$ 3,972,992.62	\$ 3,972,992.62
Salaries of Other Professional Staff	\$ 6,000.00	1,346,030.00	1,352,030.00	\$ 81,000.00	311,504.14	392,504.14	\$ 87,000.00	1,657,534.14	1,744,534.14	\$ 86,098.81	1,652,641.83	1,738,740.64
Salaries of Secretarial and Clerical Assistants		1,060,409.00	1,060,409.00		55,557.48	55,557.48		1,115,966.48	1,115,966.48		1,106,586.23	1,106,586.23
Other Salaries		54,412.00	54,412.00		235,976.08	235,976.08		290,388.08	290,388.08		276,459.81	276,459.81
Purchased Professional and Technical Services	133,600.00		133,600.00	5,975.80		5,975.80	139,575.80		139,575.80	138,812.00		138,812.00
Other Purchased Services		38,244.00	38,244.00		(13,562.25)	(13,562.25)		24,681.75	24,681.75		19,281.40	19,281.40
Supplies and Materials	10,000.00		10,000.00	(50.60)	51,209.72	51,159.12	9,949.40	51,209.72	61,159.12	9,764.20	36,843.89	46,608.09
Total Undistributed Expenditures - Support Services-School Admin.	149,600.00	4,580,808.00	4,730,408.00	86,925.20	2,540,072.44	2,626,997.64	236,525.20	7,120,880.44	7,357,405.64	234,675.01	7,064,805.78	7,299,480.79
Undistributed Expenditures - Central Services:												
Salaries	1,989,401.00		1,989,401.00	202,600.00		202,600.00	2,192,001.00		2,192,001.00	2,190,608.16		2,190,608.16
Purchased Professional Services	567,620.00		567,620.00	245,677.25		245,677.25	813,297.25		813,297.25	659,190.50		659,190.50
Purchased Technical Services	99,650.00		99,650.00	17,000.00		17,000.00	116,650.00		116,650.00	83,807.54		83,807.54
Miscellaneous Purchased Services	6,500.00		6,500.00	79,833.74		79,833.74	86,333.74		86,333.74	46,343.17		46,343.17
Supplies and Materials	69,503.00		69,503.00	(49,259.76)		(49,259.76)	20,243.24		20,243.24	14,257.24		14,257.24
Other Objects				19,765.02		19,765.02	19,765.02		19,765.02	18,292.86		18,292.86
Total Undistributed Expenditures - Central Services	2,732,674.00	-	2,732,674.00	515,616.25	-	515,616.25	3,248,290.25	-	3,248,290.25	3,012,499.47	-	3,012,499.47
Undistributed Expenditures - Admin. Info. Technology:												
Salaries	730,663.00		730,663.00	(207,500.00)		(207,500.00)	523,163.00		523,163.00	522,293.67		522,293.67
Purchased Professional Services	231,892.00		231,892.00	(13,000.00)		(13,000.00)	218,892.00		218,892.00	218,435.79		218,435.79
Purchased Technical Services	1,245,969.00		1,245,969.00	(34,904.08)		(34,904.08)	1,211,064.92		1,211,064.92	1,199,594.23		1,199,594.23
Supplies and Materials	60,000.00		60,000.00	(11,000.00)		(11,000.00)	49,000.00		49,000.00	46,308.24		46,308.24
Total Undistributed Expenditures - Admin. Info. Technology	2,268,524.00	-	2,268,524.00	(266,404.08)	-	(266,404.08)	2,002,119.92	-	2,002,119.92	1,986,631.93	-	1,986,631.93
Undistributed Expenditures - Required Maint. for School Facilities:												
Salaries	1,175,429.00		1,175,429.00	15,342.31		15,342.31	1,190,771.31		1,190,771.31	1,190,771.31		1,190,771.31
Cleaning, Repair, and Maintenance Services	1,651,405.00		1,651,405.00	245,365.67		245,365.67	1,896,770.67		1,896,770.67	1,896,770.67		1,896,770.67
Supplies and Materials	344,950.00		344,950.00	(235,251.81)		(235,251.81)	109,698.19		109,698.19	109,698.19		109,698.19
Total Undistributed Expenditures - Required Maint. For School Facilities	3,171,784.00	-	3,171,784.00	25,456.17	-	25,456.17	3,197,240.17	-	3,197,240.17	3,197,240.17	-	3,197,240.17
Undistributed Expenditures - Custodial Services:												
Salaries	4,090,332.00		4,090,332.00	1,744,801.33		1,744,801.33	5,835,133.33		5,835,133.33	5,835,133.33		5,835,133.33
Purchased Professional and Technical Services	809,800.00		809,800.00	(778,691.60)		(778,691.60)	31,108.40		31,108.40	31,108.40		31,108.40
Cleaning, Repair, and Maintenance Services	255,210.00		255,210.00	374,918.40		374,918.40	630,128.40		630,128.40	630,128.40		630,128.40
Rental of Land & Bldg. Oth. than Lease Pur. Agrmt.	100,000.00		100,000.00	(70,957.92)		(70,957.92)	29,042.08		29,042.08	29,042.08		29,042.08
Other Purchased Property Services	616,740.00		616,740.00	8,750.80		8,750.80	625,490.80		625,490.80	625,490.80		625,490.80
Insurance	2,650,000.00		2,650,000.00	13,940.17		13,940.17	2,663,940.17		2,663,940.17	2,663,940.17		2,663,940.17
Miscellaneous Purchased Services				37,493.82		37,493.82	37,493.82		37,493.82	37,493.82		37,493.82
General Supplies	354,950.00		354,950.00	173,382.17		173,382.17	528,332.17		528,332.17	528,332.17		528,332.17
Energy (Natural Gas)	570,475.00		570,475.00	501,083.17		501,083.17	1,071,558.17		1,071,558.17	1,071,558.17		1,071,558.17
Energy (Electricity)	2,297,851.00		2,297,851.00	1,818,998.53		1,818,998.53	4,116,849.53		4,116,849.53	4,116,849.53		4,116,849.53
Energy (Oil)	2,500.00		2,500.00	(2,500.00)		(2,500.00)						
Energy (Gasoline)	50,000.00		50,000.00	(200.54)		(200.54)	49,799.46		49,799.46	49,799.46		49,799.46
Other Objects				18,699.00		18,699.00	18,699.00		18,699.00	18,699.00		18,699.00
Total Undistributed Expenditures - Custodial Services	11,797,858.00	-	11,797,858.00	3,839,717.33	-	3,839,717.33	15,637,575.33	-	15,637,575.33	15,637,575.33	-	15,637,575.33
Undistributed Expenditures - Care and Upkeep of Grounds:												
Cleaning, Repair, and Maintenance Services	170,250.00		170,250.00	(7,132.39)		(7,132.39)	163,117.61		163,117.61	163,117.61		163,117.61
General Supplies	500.00		500.00	1,560.46		1,560.46	2,060.46		2,060.46	2,060.46		2,060.46
Total Undistributed Expenditures - Care and Upkeep of Grounds	170,750.00	-	170,750.00	(5,571.93)	-	(5,571.93)	165,178.07	-	165,178.07	165,178.07	-	165,178.07
Undistributed Expenditures - Security:												
Salaries	847,198.00	1,664,991.00	2,512,189.00	(16,802.20)	693,343.87	676,541.67	830,395.80	2,358,334.87	3,188,730.67	840,140.59	2,348,590.08	3,188,730.67
Purchased Professional and Technical Services	41,550.00		41,550.00	(1,132.50)		(1,132.50)	40,417.50		40,417.50	40,417.50		40,417.50
Cleaning, Repair, and Maintenance Services	80,000.00		80,000.00	(312.55)		(312.55)	79,687.45		79,687.45	79,687.45		79,687.45
General Supplies	2,550.00		2,550.00	(695.45)		(695.45)	1,854.55		1,854.55	1,854.55		1,854.55
Total Undistributed Expenditures - Security	971,298.00	1,664,991.00	2,636,289.00	(18,942.70)	693,343.87	674,401.17	952,355.30	2,358,334.87	3,310,690.17	962,100.09	2,348,590.08	3,310,690.17

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

	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 (CONT'D):												
General Current Expense (Cont'd):												
Undistributed Expenditures - Student Transportation:												
Salaries for Non-Instructional Aides				\$ 507.00		\$ 507.00	\$ 507.00		\$ 507.00	\$ 507.00		\$ 507.00
Management Fee - ESC&CTSA Transportation Program	\$ 543,797.00		\$ 543,797.00	25,889.00		25,889.00	569,686.00		569,686.00	556,929.43		556,929.43
Contracted Services -												
Aid in Lieu of Payments - Nonpublic	341,689.00		341,689.00	(113,969.00)		(113,969.00)	227,720.00		227,720.00	213,312.30		213,312.30
(Between Home & School) - Vendors	350,470.00		350,470.00	(100,036.00)		(100,036.00)	250,434.00		250,434.00	230,518.57		230,518.57
(Other than Between Home & School) - Vendors		\$ 67,962.00	67,962.00	1,118.00	\$ 131,800.83	132,918.83	1,118.00	\$ 199,762.83	200,880.83	1,118.00	\$ 144,048.13	145,166.13
(Reg. Students) - ESCs & CTSA	4,026,345.00		4,026,345.00	155,676.00		155,676.00	4,182,021.00		4,182,021.00	4,180,389.14		4,180,389.14
(Special Education Students) - ESCs & CTSA	9,011,894.00		9,011,894.00	3,119,903.00		3,119,903.00	12,131,797.00		12,131,797.00	12,130,796.56		12,130,796.56
Miscellaneous Purchased Services				209,000.00		209,000.00	209,000.00		209,000.00	207,037.15		207,037.15
Total Undistributed Expenditures - Student Transportation	14,274,195.00	67,962.00	14,342,157.00	3,298,088.00	131,800.83	3,429,888.83	17,572,283.00	199,762.83	17,772,045.83	17,520,608.15	144,048.13	17,664,656.28
Undistributed Expenditures - Unallocated Employee Benefits:												
Social Security Contributions	572,410.00	1,281,728.00	1,854,138.00	316,927.63		316,927.63	889,337.63	1,281,728.00	2,171,065.63	850,803.90	1,280,671.69	2,131,475.59
Other Retirement Contributions - PERS	2,080,353.00	1,170,162.00	3,250,515.00	2,078,000.00		2,078,000.00	4,158,353.00	1,170,162.00	5,328,515.00	4,156,459.27	1,170,162.00	5,326,621.27
Unemployment Compensation	324,480.00		324,480.00	193,520.00		193,520.00	518,000.00		518,000.00	511,090.99		511,090.99
Workers Compensation	1,520,000.00		1,520,000.00	1,150,000.00		1,150,000.00	2,670,000.00		2,670,000.00	2,661,109.50		2,661,109.50
Health Benefits	6,325,952.00	15,878,660.00	22,204,612.00	(1,465,430.34)	(25,727.41)	(1,491,157.75)	4,860,521.66	15,852,932.59	20,713,454.25	4,845,953.57	15,852,390.42	20,698,343.99
Tuition Reimbursement	150,000.00		150,000.00	19,000.00		19,000.00	169,000.00		169,000.00	163,025.20		163,025.20
Other Employee Benefits	103,606.00		103,606.00	855,550.00		855,550.00	959,156.00		959,156.00	950,929.72		950,929.72
Total Undistributed Expenditures - Unallocated Employee Benefits	11,076,801.00	18,330,550.00	29,407,351.00	3,147,567.29	(25,727.41)	3,121,839.88	14,224,368.29	18,304,822.59	32,529,190.88	14,139,372.15	18,303,224.11	32,442,596.26
On-behalf TPAF Pension Contributions (Non-Budgeted)												
Normal Cost										13,975,532.00		13,975,532.00
Post-Retirement Medical										6,471,976.00		6,471,976.00
Long-Term Disability Insurance										15,360.00		15,360.00
Non-Contributory Group Insurance Costs										292,544.00		292,544.00
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)										5,418,290.14		5,418,290.14
Total Undistributed Expenditures - Non-budgeted	-	-	-	-	-	-	-	-	-	26,173,702.14	-	26,173,702.14
Total Undistributed Expenditures	87,387,505.00	33,318,280.00	120,705,785.00	6,919,615.75	973,627.60	7,893,243.35	94,307,120.75	34,291,907.60	128,599,028.35	119,624,619.95	34,092,321.73	153,716,941.68
Total General Current Expense	92,774,393.00	87,149,938.00	179,924,331.00	7,549,405.06	1,753,744.03	9,303,149.09	100,323,798.06	88,903,682.03	189,227,480.09	125,562,945.76	88,451,276.35	214,014,222.11
Capital Outlay:												
Equipment:												
Undistributed Expenditures:												
Admin. Info. Tech.	194,850.00		194,850.00	(70,000.00)		(70,000.00)	124,850.00		124,850.00	115,587.64		115,587.64
Required Maint for School Facility	25,000.00		25,000.00	(6,031.47)		(6,031.47)	18,968.53		18,968.53	18,954.03		18,954.03
Custodial Services	220,000.00		220,000.00	(2,034.86)		(2,034.86)	217,965.14		217,965.14	134,210.75		134,210.75
Security		12,748.00	12,748.00		39,813.97	39,813.97		52,561.97	52,561.97		43,077.96	43,077.96
Total Equipment	439,850.00	12,748.00	452,598.00	(78,066.33)	39,813.97	(38,252.36)	361,783.67	52,561.97	414,345.64	268,752.42	43,077.96	311,830.38
Facilities Acquisition and Construction Serv.												
Construction Services	2,250,000.00		2,250,000.00	(117,965.14)		(117,965.14)	2,132,034.86		2,132,034.86	1,532,533.75		1,532,533.75
Total Capital Outlay	2,689,850.00	12,748.00	2,702,598.00	(196,031.47)	39,813.97	(156,217.50)	2,493,818.53	52,561.97	2,546,380.50	1,801,286.17	43,077.96	1,844,364.13
Special Schools												
Adult Education - Local - Support Services:												
Salaries	-	-	-	64,000.00	-	64,000.00	64,000.00	-	64,000.00	61,718.96	-	61,718.96
Transfer of Funds to Charter Schools	62,938,161.00	-	62,938,161.00	(6,420,830.00)	-	(6,420,830.00)	56,517,331.00	-	56,517,331.00	56,517,331.00	-	56,517,331.00
Transfer of Funds to Resident Renaissance Schools	76,880,765.00	-	76,880,765.00	1,786,275.41	-	1,786,275.41	78,667,040.41	-	78,667,040.41	78,667,040.41	-	78,667,040.41
Total Expenditures	235,283,169.00	87,162,686.00	322,445,855.00	2,782,819.00	1,793,558.00	4,576,377.00	238,065,988.00	88,956,244.00	327,022,232.00	262,610,322.30	88,494,354.31	351,104,676.61
Excess (Deficiency) of Revenues Over (Under) Expenditures												
Expenditures (Carried Forward)	69,267,225.00	(87,162,686.00)	(17,895,461.00)	(2,782,819.00)	(1,793,558.00)	(4,576,377.00)	66,484,406.00	(88,956,244.00)	(22,471,838.00)	61,503,447.32	(88,494,354.31)	(26,990,906.99)

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

	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
Excess (Deficiency) of Revenues Over (Under) Expenditures												
Expenditures (Brought Forward)	\$ 69,267,225.00	\$ (87,162,686.00)	\$ (17,895,461.00)	\$ (2,782,819.00)	\$ (1,793,558.00)	\$ (4,576,377.00)	\$ 66,484,406.00	\$ (88,956,244.00)	\$ (22,471,838.00)	\$ 61,503,447.32	\$ (88,494,354.31)	\$ (26,990,906.99)
Other Financing Sources (Uses):												
Transfer to Special Revenue Fund--Preschool Programs--Inclusion	(1,277,747.00)		(1,277,747.00)				(1,277,747.00)		(1,277,747.00)	(1,277,747.00)		(1,277,747.00)
Contribution to School-Based Budgets	(77,837,686.00)	77,837,686.00		2,782,819.00	(2,782,819.00)		(75,054,867.00)	75,054,867.00		(74,690,447.64)	74,690,447.64	
Transfer from Capital Projects - Excess Project Funds										1,297.56		1,297.56
Interfund Adjustments										(165,962.67)		(165,962.67)
Contribution from School-Based Budgets - Special Revenue		9,325,000.00	9,325,000.00		4,576,377.00	4,576,377.00		13,901,377.00	13,901,377.00		13,825,636.23	13,825,636.23
Total Other Financing Sources:	(79,115,433.00)	87,162,686.00	8,047,253.00	2,782,819.00	1,793,558.00	4,576,377.00	(76,332,614.00)	88,956,244.00	12,623,630.00	(76,132,859.75)	88,516,083.87	12,383,224.12
Excess (Deficiency) of Revenues												
Over (Under) Expenditures and Other Financing Sources (Uses)	(9,848,208.00)	-	(9,848,208.00)	-	-	-	(9,848,208.00)	-	(9,848,208.00)	(14,629,412.43)	21,729.56	(14,607,682.87)
Fund Balances - July 1	22,428,445.27	-	22,428,445.27	-	-	-	22,428,445.27	-	22,428,445.27	22,428,445.27	-	22,428,445.27
Fund Balances - June 30	\$ 12,580,237.27	\$ -	\$ 12,580,237.27	\$ -	\$ -	\$ -	\$ 12,580,237.27	\$ -	\$ 12,580,237.27	\$ 7,799,032.84	\$ 21,729.56	\$ 7,820,762.40
Recapitulation:												
Restricted:												
Capital Reserve										\$ 1.00		\$ 1.00
Emergency Reserve										1,000,000.00		1,000,000.00
Excess Surplus - Designated for Subsequent Year Expenditures										4,563,489.62		4,563,489.62
Assigned:												
Designated for Subsequent Year's Expenditures										636,510.38		636,510.38
Encumbrances										616,349.68	\$ 21,729.56	638,079.24
Unassigned										982,682.16		982,682.16
										7,799,032.84	21,729.56	7,820,762.40
Reconciliation to Governmental Funds Statements (GAAP):												
Last State Aid Payment Not Recognized on GAAP Basis										(27,757,945.00)	-	(27,757,945.00)
Fund Balance (Deficit) per Governmental Funds (GAAP)										\$ (19,958,912.16)	\$ 21,729.56	\$ (19,937,182.60)

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 Budgetary Comparison Schedule
 Special Revenue Fund
 For the Fiscal Year Ended June 30, 2019

	<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	\$ -	\$ 273,268.37	\$ 273,268.37	\$ 70,764.30	\$ (202,504.07)
State Sources:					
Preschool Education Aid	35,438,016.00		35,438,016.00	28,716,789.04	(6,721,226.96)
Nonpublic Aid	1,745,046.00	217,016.00	1,962,062.00	1,726,431.24	(235,630.76)
Family & Community Partnership	459,221.00		459,221.00	456,966.76	(2,254.24)
Adult Basic Education	55,000.00	(4,000.00)	51,000.00	32,835.85	(18,164.15)
Total - State Sources	<u>37,697,283.00</u>	<u>213,016.00</u>	<u>37,910,299.00</u>	<u>30,933,022.89</u>	<u>(6,977,276.11)</u>
Federal Sources:					
No Child Left Behind					
Title I	10,501,233.00	7,369,128.00	17,870,361.00	16,979,167.69	(891,193.31)
Title I - Reallocated		244,064.00	244,064.00	2,035.00	(242,029.00)
Title I -- SIA	5,215,895.00		5,215,895.00	3,635,134.38	(1,580,760.62)
Title IIA	762,759.00	14,108.00	776,867.00	356,061.93	(420,805.07)
Title III	260,164.00	(24,223.00)	235,941.00	219,977.77	(15,963.23)
Title IV	103,437.00	536,657.00	640,094.00	438,200.42	(201,893.58)
I.D.E.A., Part B, Basic	3,005,694.00	737,293.00	3,742,987.00	3,488,248.40	(254,738.60)
I.D.E.A., Part B, Preschool Incentive	121,919.00	122,600.00	244,519.00	105,690.68	(138,828.32)
Preschool Development Grant		70,710.40	70,710.40	70,710.40	
School Based Youth Services Program-Helping Everyone Achieve					
Through Reading Grant (HEAR)	338,927.00	11,138.63	350,065.63	329,470.88	(20,594.75)
School Based Youth Services Programs	49,169.00	1,281,134.00	1,330,303.00	1,323,772.76	(6,530.24)
Carl D. Perkins Vocational Education	111,483.00	(36,375.00)	75,108.00	1,737.04	(73,370.96)
Total - Federal Sources	<u>20,470,680.00</u>	<u>10,326,235.03</u>	<u>30,796,915.03</u>	<u>26,950,207.35</u>	<u>(3,846,707.68)</u>
Total Revenues	<u>58,167,963.00</u>	<u>10,812,519.40</u>	<u>68,980,482.40</u>	<u>57,953,994.54</u>	<u>(11,026,487.86)</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 Budgetary Comparison Schedule
 Special Revenue Fund
 For the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Amendments/ Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
EXPENDITURES:					
Instruction:					
Salaries of Teachers	\$ 5,592,125.00	\$ 1,940,102.83	\$ 7,532,227.83	\$ 6,517,180.31	\$ 1,015,047.52
Other Salaries for Instruction	2,282,165.00	(112,699.00)	2,169,466.00	2,123,724.57	45,741.43
Purchased Professional and Technical Services	1,126,360.00	291,391.99	1,417,751.99	857,004.22	560,747.77
Purchased Professional Educational Services		1,348,812.00	1,348,812.00	725,115.51	623,696.49
Other Purchased Services (400-500 series)	211,289.00	2,031,547.00	2,242,836.00	2,114,834.39	128,001.61
General Supplies	617,769.00	2,673,068.32	3,290,837.32	2,073,760.81	1,217,076.51
Textbooks	50,000.00	1,745.00	51,745.00	36,678.16	15,066.84
Other Objects		18,982.00	18,982.00	15,488.00	3,494.00
Total Instruction	9,879,708.00	8,192,950.14	18,072,658.14	14,463,785.97	3,608,872.17
Support Services:					
Salaries of Teachers	1,176,233.00	873,578.68	2,049,811.68	1,765,108.90	284,702.78
Salaries of Supervisors of Instruction	310,108.00		310,108.00	240,339.82	69,768.18
Salaries of Program Directors	494,612.00	15,000.00	509,612.00	509,397.62	214.38
Salaries of Other Professional Staff	1,864,636.00		1,864,636.00	1,751,475.04	113,160.96
Salaries of Secretarial and Clerical Assistants	399,001.00	13,188.00	412,189.00	319,307.00	92,882.00
Other Salaries	669,568.00	5,695.00	675,263.00	259,021.14	416,241.86
Salaries - Community Parent Involvement Coordinator	63,860.00	11,000.00	74,860.00	74,859.97	0.03
Salaries - Faciliator	959,082.00	57,572.85	1,016,654.85	963,913.92	52,740.93
Personal Services - Employee Benefits	5,489,330.00	1,100,403.11	6,589,733.11	6,298,556.72	291,176.39
Purchased Professional and Technical Services	130,500.00	3,584,072.40	3,714,572.40	2,976,329.04	738,243.36
Purchased Professional - Educational Services:					
Contracted Pre-K	11,252,305.00	(143,275.00)	11,109,030.00	9,009,688.52	2,099,341.48
Head Start	3,903,230.00	290,000.00	4,193,230.00	3,254,224.34	939,005.66
Other	8,004,016.00	(6,028,625.00)	1,975,391.00	1,548,946.82	426,444.18
Other Purchased Services (400-500 series)	536,482.00	460,703.65	997,185.65	286,371.74	710,813.91
Transportation		45,000.00	45,000.00	18,772.92	26,227.08
Tuition	3,888,353.00	(3,115,613.00)	772,740.00	735,382.00	37,358.00
Travel	46,000.00	35,749.00	81,749.00	17,390.51	64,358.49
Supplies and Materials	540,919.00	612,119.94	1,153,038.94	412,600.69	740,438.25
Other Objects	512,767.00	219,772.00	732,539.00	494,004.63	238,534.37
Total Support Services	40,241,002.00	(1,963,658.37)	38,277,343.63	30,935,691.34	7,341,652.29

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 Budgetary Comparison Schedule
 Special Revenue Fund
 For the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Amendments/ Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
EXPENDITURES (CONT'D):					
Facilities Acquisition and Construction Services:					
Instructional Equipment	\$ -	\$ 6,850.63	\$ 6,850.63	\$ 6,628.00	\$ 222.63
Total Expenditures	50,120,710.00	6,236,142.40	56,356,852.40	45,406,105.31	10,950,747.09
OTHER FINANCING SOURCES (USES):					
Transfer from General Fund--Preschool Programs	1,277,747.00		1,277,747.00	1,277,747.00	
Contribution to School-Based Budgets	(9,325,000.00)	(4,576,377.00)	(13,901,377.00)	(13,825,636.23)	75,740.77
Total Other Financing Sources (Uses)	(8,047,253.00)	(4,576,377.00)	(12,623,630.00)	(12,547,889.23)	75,740.77
Total Outflows	58,167,963.00	10,812,519.40	68,980,482.40	57,953,994.54	11,026,487.86
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 Budgetary Comparison Schedule
 Note to RSI - Budget to GAAP Reconciliation
 For the Fiscal Year Ended June 30, 2019

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)	\$ 324,113,769.62	\$ 57,953,994.54
Differences - Budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		(189,794.20)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	27,593,447.00	2,983,046.00
State aid payment recognized as revenue for budgetary purposes, not recognized for GAAP statements until the subsequent year.	<u>(27,757,945.00)</u>	<u>(3,004,424.00)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds. (B-2)	<u><u>\$ 323,949,271.62</u></u>	<u><u>\$ 57,742,822.34</u></u>
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	\$ 351,104,676.61	\$ 57,953,994.54
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.		(189,794.20)
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		<u>(12,547,889.23)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u><u>\$ 351,104,676.61</u></u>	<u><u>\$ 45,216,311.11</u></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 Six Plan Years

	Measurement Date Ending June 30,					
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
School District's Proportion of the Net Pension Liability	0.3993282567%	0.4071808813%	0.4234723643%	0.4524010839%	0.4887307726%	0.5087033713%
School District's Proportionate Share of the Net Pension Liability	\$ 78,625,743.00	\$ 94,785,201.00	\$ 125,420,368.00	\$ 101,554,978.00	\$ 91,503,767.00	\$ 97,223,322.00
School District's Covered Payroll (Plan Measurement Period)	\$ 29,931,392.00	\$ 30,358,512.00	\$ 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	262.69%	312.22%	395.94%	301.84%	254.49%	257.42%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	53.60%	48.10%	40.14%	47.93%	52.08%	48.72%

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 Six Fiscal Years

	Fiscal Year Ended June 30,					
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 3,257,433.00	\$ 3,972,026.00	\$ 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>(3,257,433.00)</u>	<u>(3,972,026.00)</u>	<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>	<u>\$ -</u>	<u>\$ -</u>
School District's Covered Payroll (Fiscal Year)	\$ 23,794,936.00	\$ 23,907,563.00	\$ 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	13.69%	16.61%	13.94%	13.38%	13.30%	13.05%

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 Six Plan Years

	Measurement Date Ending June 30,					
	<u>2018</u>	<u>2017</u>	<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%	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>	<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>482,565,743.00</u>	<u>569,907,259.00</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>
	<u>\$ 482,565,743.00</u>	<u>\$ 569,907,259.00</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)	\$ 88,391,028.00	\$ 92,360,332.00	\$ 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%	0.00%	0.00%
State's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	545.94%	617.05%	792.80%	583.28%	466.63%	423.55%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	26.49%	25.41%	22.33%	28.71%	33.64%	33.76%

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

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

This schedule is not applicable.

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

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

CITY OF CAMDEN SCHOOL DISTRICT
Notes to Required Supplementary Information - Part III
For the Fiscal Year Ended June 30, 2019

Teachers' Pension and Annuity Fund (TPAF)

Changes of Benefit Terms -

None

Changes of Assumptions -

The Discount Rate changed at June 30th over the following years, 4.68% 2014, 4.13% 2015, 3.22% 2016, 4.25% 2017 and 4.86% 2018.

The Long-term Expected Rate of Return changed at June 30th over the following years, 7.90% 2014 and 2015, 7.65% 2016, 7.00% 2017 and 2018.

For 2016, demographic assumptions were revised in accordance with the results of the July 1, 2012- June 30, 2015 experience study.

Public Employees' Retirement System (PERS)

Changes of Benefit Terms -

None

Changes of Assumptions -

The Discount Rate changed at June 30th over the following years, 5.39% 2014, 4.90% 2015, 3.98% 2016, 5.00% 2017 and 5.66% 2018.

The Long-term Expected Rate of Return changed at June 30th over the following years, 7.90% 2014 and 2015, 7.65% 2016, 7.00% 2017 and 2018.

For 2016, 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 social security wage base was set at \$118,500.00 for 2015, increasing 4.00% per annum, compounded annually and the 401(a)(17) pay limit was set at \$265,000.00 for 2015, increasing 3.00% per annum, compounded annually.

REQUIRED SUPPLEMENTARY INFORMATION
PART IV

SCHEDULE RELATED TO ACCOUNTING AND
REPORTING FOR OTHER POSTEMPLOYMENT BENEFITS

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 State Health Benefit Local Education Retired Employees Plan
 Schedule of Changes in the School District's Total OPEB Liability and Related Ratios
 Last Two Plan Year

	Measurement Date Ending June 30,	
	<u>2018</u>	<u>2017</u>
Total Non-Employer OPEB Liability - State's Proportionate Share of the Total OPEB Liability Associated with the School District		
Changes for the Year:		
Service Cost	\$ 17,697,057.00	\$ 21,253,310.00
Interest Cost	25,593,353.00	22,211,604.00
Difference Between Expected and Actual Experience	(99,572,908.00)	
Changes in Assumptions	(65,215,607.00)	(89,180,758.00)
Gross Benefit Payments	(15,196,218.00)	(16,317,068.00)
Member Contributions	525,206.00	600,835.00
Net Change in Total Non-Employer OPEB Liability	(136,169,117.00)	(61,432,077.00)
Total Non-Employer OPEB Liability - Beginning of Fiscal Year	704,472,064.00	765,904,141.00
Total Non-Employer OPEB Liability - End of Fiscal Year	<u>\$ 568,302,947.00</u>	<u>\$ 704,472,064.00</u>
School District's Covered Payroll (Plan Measurement Period)	<u>\$ 93,216,190.00</u>	<u>\$ 101,578,562.00</u>
State's Proportionate Share of the Total Non-Employer OPEB Liability Associated with the School District as a Percentage of Covered Payroll	609.66%	693.52%

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
Notes to Required Supplementary Information - Part IV
For the Fiscal Year Ended June 30, 2019

Changes of Benefit Terms -

None

Differences Between Expected and Actual Experience -

The decrease in liability from June 30, 2017 to June 30, 2018 is due to changes in the census, claims and premiums experience.

Changes of Assumptions -

The decrease in the liability from June 30, 2017 to June 30, 2018 is due to the increase in the assumed discount rate from 3.58% as of June 30, 2017 to 3.87% as of June 30, 2018; and a decrease in the assumed health care cost trend and excise tax assumptions.

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Balance Sheet
 As of June 30, 2019

	Operating Fund <u>Fund 11-13</u>	Blended Resource Fund 15	Total General Fund
ASSETS:			
Cash and Cash Equivalents		\$ 306,851.53	\$ 306,851.53
Intergovernmental Accounts Receivable:			
State	\$ 2,649,234.47		2,649,234.47
Federal	40,074.91		40,074.91
Other	312,159.26		312,159.26
Other Accounts Receivable	3,847,248.06		3,847,248.06
Interfund Accounts Receivable:			
Payroll Agency Fund	<u>1,780,254.22</u>		<u>1,780,254.22</u>
Total Assets	<u><u>\$ 8,628,970.92</u></u>	<u><u>\$ 306,851.53</u></u>	<u><u>\$ 8,935,822.45</u></u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Cash Overdraft	\$ 8,087,033.74		\$ 8,087,033.74
Accounts Payable	13,192,009.38	\$ 285,121.97	13,477,131.35
Judgments Payable	2,143,114.75		2,143,114.75
Loans Payable	5,000,000.00		5,000,000.00
Interfund Accounts Payable:			
Food Service Fund	387.24		387.24
Capital Projects Fund	<u>165,337.97</u>		<u>165,337.97</u>
	<u>28,587,883.08</u>	<u>285,121.97</u>	<u>28,873,005.05</u>
Fund Balances:			
Restricted:			
Capital Reserve	1.00		1.00
Emergency Reserve	1,000,000.00		1,000,000.00
Excess Surplus	4,563,489.62		4,563,489.62
Assigned:			
Designated for Subsequent Year's Expenditures	636,510.38		636,510.38
Encumbrances	616,349.68	21,729.56	638,079.24
Unassigned:			
General Fund (Deficit)	<u>(26,775,262.84)</u>		<u>(26,775,262.84)</u>
Total Fund Balances (Deficit)	<u>(19,958,912.16)</u>	<u>21,729.56</u>	<u>(19,937,182.60)</u>
Total Liabilities and Fund Balances	<u><u>\$ 8,628,970.92</u></u>	<u><u>\$ 306,851.53</u></u>	<u><u>\$ 8,935,822.45</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, 2019

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	\$ 75,073,907.00		\$ 74,690,447.64	\$ 364,419.36
General Fund Encumbrances at June 30, 2018				
Combined General Fund Contribution & State Resources	<u>75,073,907.00</u>	<u>84.3761%</u>	<u>74,690,447.64</u>	<u>364,419.36</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	13,901,377.00		13,825,636.23	75,740.77
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue				
Total Restricted Federal Resources	<u>13,901,377.00</u>	<u>15.6239%</u>	<u>13,825,636.23</u>	<u>75,740.77</u>
Totals	<u>\$ 88,975,284.00</u>	<u>100.0000%</u>	<u>\$ 88,516,083.87</u>	<u>\$ 440,160.13</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2019

School: Camden Big Picture Learning 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	\$ 3,048,218.00		\$ 3,035,368.87	\$ 12,849.13
General Fund Encumbrances at June 30, 2018				
Combined General Fund Contribution & State Resources	<u>3,048,218.00</u>	<u>84.8259%</u>	<u>3,035,368.87</u>	<u>12,849.13</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	545,280.00		542,981.49	2,298.51
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue				
Total Restricted Federal Resources	<u>545,280.00</u>	<u>15.1741%</u>	<u>542,981.49</u>	<u>2,298.51</u>
Totals	<u>\$ 3,593,498.00</u>	<u>100.0000%</u>	<u>\$ 3,578,350.36</u>	<u>\$ 15,147.64</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, 2019

School: Dr. Charles E. 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	\$ 2,570,415.00		\$ 2,561,305.05	\$ 9,109.95
General Fund Encumbrances at June 30, 2018	<u>2,570,415.00</u>		<u>2,561,305.05</u>	<u>9,109.95</u>
Combined General Fund Contribution & State Resources	<u>2,570,415.00</u>	89.1974%	<u>2,561,305.05</u>	<u>9,109.95</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	311,300.00		310,196.70	1,103.30
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue	<u>311,300.00</u>		<u>310,196.70</u>	<u>1,103.30</u>
Total Restricted Federal Resources	<u>311,300.00</u>	10.8026%	<u>310,196.70</u>	<u>1,103.30</u>
Totals	<u>\$ 2,881,715.00</u>	<u>100.0000%</u>	<u>\$ 2,871,501.75</u>	<u>\$ 10,213.25</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2019

School: Camden 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	\$ 8,195,166.00		\$ 8,166,319.68	\$ 28,846.32
General Fund Encumbrances at June 30, 2018				
Combined General Fund Contribution & State Resources	<u>8,195,166.00</u>	<u>90.3841%</u>	<u>8,166,319.68</u>	<u>28,846.32</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	871,880.00		868,754.45	3,125.55
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue				
Total Restricted Federal Resources	<u>871,880.00</u>	<u>9.6159%</u>	<u>868,754.45</u>	<u>3,125.55</u>
Totals	<u>\$ 9,067,046.00</u>	<u>100.0000%</u>	<u>\$ 9,035,074.13</u>	<u>\$ 31,971.87</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2019

School: Octavio V. Catto Community Family 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	\$ 4,711,106.00		\$ 4,672,913.43	\$ 38,192.57
General Fund Encumbrances at June 30, 2018				
Combined General Fund Contribution & State Resources	<u>4,711,106.00</u>	<u>81.4418%</u>	<u>4,672,913.43</u>	<u>38,192.57</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	1,073,520.00		1,064,787.77	8,732.23
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue				
Total Restricted Federal Resources	<u>1,073,520.00</u>	<u>18.5582%</u>	<u>1,064,787.77</u>	<u>8,732.23</u>
Totals	<u>\$ 5,784,626.00</u>	<u>100.0000%</u>	<u>\$ 5,737,701.20</u>	<u>\$ 46,924.80</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, 2019

School: Coopers Poynt Family 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	\$ 3,898,472.00		\$ 3,881,311.70	\$ 17,160.30
General Fund Encumbrances at June 30, 2018				
Combined General Fund Contribution & State Resources	<u>3,898,472.00</u>	<u>82.1140%</u>	<u>3,881,311.70</u>	<u>17,160.30</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	849,160.00		845,325.24	3,834.76
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue				
Total Restricted Federal Resources	<u>849,160.00</u>	<u>17.8860%</u>	<u>845,325.24</u>	<u>3,834.76</u>
Totals	<u>\$ 4,747,632.00</u>	<u>100.0000%</u>	<u>\$ 4,726,636.94</u>	<u>\$ 20,995.06</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, 2019

School: Alfred Cramer College Preparatory Lab 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	\$ 4,231,976.00		\$ 4,220,857.87	\$ 11,118.13
General Fund Encumbrances at June 30, 2018				
Combined General Fund Contribution & State Resources	<u>4,231,976.00</u>	<u>85.2414%</u>	<u>4,220,857.87</u>	<u>11,118.13</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	732,720.00		730,767.33	1,952.67
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue				
Total Restricted Federal Resources	<u>732,720.00</u>	<u>14.7586%</u>	<u>730,767.33</u>	<u>1,952.67</u>
Totals	<u>\$ 4,964,696.00</u>	<u>100.0000%</u>	<u>\$ 4,951,625.20</u>	<u>\$ 13,070.80</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, 2019

School: Creative Arts Morgan Village 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 General Fund Encumbrances at June 30, 2018	\$ 4,717,227.00		\$ 4,707,122.43	\$ 10,104.57
Combined General Fund Contribution & State Resources	<u>4,717,227.00</u>	<u>89.3972%</u>	<u>4,707,122.43</u>	<u>10,104.57</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	559,480.00		558,224.75	1,255.25
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue				
Total Restricted Federal Resources	<u>559,480.00</u>	<u>10.6028%</u>	<u>558,224.75</u>	<u>1,255.25</u>
Totals	<u>\$ 5,276,707.00</u>	<u>100.0000%</u>	<u>\$ 5,265,347.18</u>	<u>\$ 11,359.82</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, 2019

School: Dr. Henry H. Davis 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	\$ 3,695,295.00		\$ 3,681,866.43	\$ 13,428.57
General Fund Encumbrances at June 30, 2018				
Combined General Fund Contribution & State Resources	<u>3,695,295.00</u>	<u>84.9232%</u>	<u>3,681,866.43</u>	<u>13,428.57</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	656,040.00		652,831.02	3,208.98
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue				
Total Restricted Federal Resources	<u>656,040.00</u>	<u>15.0768%</u>	<u>652,831.02</u>	<u>3,208.98</u>
Totals	<u>\$ 4,351,335.00</u>	<u>100.0000%</u>	<u>\$ 4,334,697.45</u>	<u>\$ 16,637.55</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, 2019

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	\$ 3,166,227.00		\$ 3,141,339.84	\$ 24,887.16
General Fund Encumbrances at June 30, 2018	<hr/>		<hr/>	<hr/>
Combined General Fund Contribution & State Resources	<u>3,166,227.00</u>	<u>100.0000%</u>	<u>3,141,339.84</u>	<u>24,887.16</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs				
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue	<hr/>		<hr/>	<hr/>
Total Restricted Federal Resources	<u>-</u>		<u>-</u>	<u>-</u>
Totals	<u>\$ 3,166,227.00</u>	<u>100.0000%</u>	<u>\$ 3,141,339.84</u>	<u>\$ 24,887.16</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, 2019

School: Thomas H. Dudley Family 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	\$ 4,911,631.00		\$ 4,891,995.70	\$ 19,635.30
General Fund Encumbrances at June 30, 2018	<u>4,911,631.00</u>		<u>4,891,995.70</u>	<u>19,635.30</u>
Combined General Fund Contribution & State Resources	<u>4,911,631.00</u>	80.6853%	<u>4,891,995.70</u>	<u>19,635.30</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	1,175,760.00		1,170,195.48	5,564.52
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue	<u>1,175,760.00</u>		<u>1,170,195.48</u>	<u>5,564.52</u>
Total Restricted Federal Resources	<u>1,175,760.00</u>	19.3147%	<u>1,170,195.48</u>	<u>5,564.52</u>
Totals	<u>\$ 6,087,391.00</u>	<u>100.0000%</u>	<u>\$ 6,062,191.18</u>	<u>\$ 25,199.82</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, 2019

School: Forest Hill 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	\$ 3,163,936.00		\$ 3,139,918.01	\$ 24,017.99
General Fund Encumbrances at June 30, 2018				
Combined General Fund Contribution & State Resources	<u>3,163,936.00</u>	<u>87.2363%</u>	<u>3,139,918.01</u>	<u>24,017.99</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	462,920.00		459,365.66	3,554.34
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue				
Total Restricted Federal Resources	<u>462,920.00</u>	<u>12.7637%</u>	<u>459,365.66</u>	<u>3,554.34</u>
Totals	<u>\$ 3,626,856.00</u>	<u>100.0000%</u>	<u>\$ 3,599,283.67</u>	<u>\$ 27,572.33</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, 2019

School: Riletta Twyne Cream Family 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	\$ 2,862,331.00		\$ 2,849,217.81	\$ 13,113.19
General Fund Encumbrances at June 30, 2018				
Combined General Fund Contribution & State Resources	<u>2,862,331.00</u>	<u>82.9610%</u>	<u>2,849,217.81</u>	<u>13,113.19</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	587,880.00		584,930.85	2,949.15
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue				
Total Restricted Federal Resources	<u>587,880.00</u>	<u>17.0390%</u>	<u>584,930.85</u>	<u>2,949.15</u>
Totals	<u>\$ 3,450,211.00</u>	<u>100.0000%</u>	<u>\$ 3,434,148.66</u>	<u>\$ 16,062.34</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, 2019

School: Harry C. Sharp 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	\$ 3,206,449.00		\$ 3,189,645.90	\$ 16,803.10
General Fund Encumbrances at June 30, 2018				
Combined General Fund Contribution & State Resources	<u>3,206,449.00</u>	<u>85.0154%</u>	<u>3,189,645.90</u>	<u>16,803.10</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	565,160.00		562,198.33	2,961.67
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue				
Total Restricted Federal Resources	<u>565,160.00</u>	<u>14.9846%</u>	<u>562,198.33</u>	<u>2,961.67</u>
Totals	<u>\$ 3,771,609.00</u>	<u>100.0000%</u>	<u>\$ 3,751,844.23</u>	<u>\$ 19,764.77</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, 2019

School: Dr. Ulysses S. Wiggins College Preparatory Lab 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	\$ 2,985,687.00		\$ 2,958,570.72	\$ 27,116.28
General Fund Encumbrances at June 30, 2018				
Combined General Fund Contribution & State Resources	<u>2,985,687.00</u>	<u>75.0232%</u>	<u>2,958,570.72</u>	<u>27,116.28</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	994,000.00		984,972.40	9,027.60
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue				
Total Restricted Federal Resources	<u>994,000.00</u>	<u>24.9768%</u>	<u>984,972.40</u>	<u>9,027.60</u>
Totals	<u>\$ 3,979,687.00</u>	<u>100.0000%</u>	<u>\$ 3,943,543.12</u>	<u>\$ 36,143.88</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2019

School: Veterans Memorial Family 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	\$ 3,698,392.00		\$ 3,684,796.89	\$ 13,595.11
General Fund Encumbrances at June 30, 2018				
Combined General Fund Contribution & State Resources	<u>3,698,392.00</u>	<u>80.2249%</u>	<u>3,684,796.89</u>	<u>13,595.11</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	911,640.00		907,426.12	4,213.88
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue				
Total Restricted Federal Resources	<u>911,640.00</u>	<u>19.7751%</u>	<u>907,426.12</u>	<u>4,213.88</u>
Totals	<u>\$ 4,610,032.00</u>	<u>100.0000%</u>	<u>\$ 4,592,223.01</u>	<u>\$ 17,808.99</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, 2019

School: Henry B. Wilson Family 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	\$ 4,066,143.00		\$ 4,045,166.33	\$ 20,976.67
General Fund Encumbrances at June 30, 2018				
Combined General Fund Contribution & State Resources	<u>4,066,143.00</u>	76.4011%	<u>4,045,166.33</u>	<u>20,976.67</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	1,255,957.00		1,249,477.69	6,479.31
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue				
Total Restricted Federal Resources	<u>1,255,957.00</u>	<u>23.5989%</u>	<u>1,249,477.69</u>	<u>6,479.31</u>
Totals	<u>\$ 5,322,100.00</u>	<u>100.0000%</u>	<u>\$ 5,294,644.02</u>	<u>\$ 27,455.98</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2019

School: Woodrow Wilson 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	\$ 8,501,877.00		\$ 8,466,377.88	\$ 35,499.12
General Fund Encumbrances at June 30, 2018				
Combined General Fund Contribution & State Resources	<u>8,501,877.00</u>	<u>87.0082%</u>	<u>8,466,377.88</u>	<u>35,499.12</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	1,269,480.00		1,263,457.65	6,022.35
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue				
Total Restricted Federal Resources	<u>1,269,480.00</u>	<u>12.9918%</u>	<u>1,263,457.65</u>	<u>6,022.35</u>
Totals	<u>\$ 9,771,357.00</u>	<u>100.0000%</u>	<u>\$ 9,729,835.53</u>	<u>\$ 41,521.47</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, 2019

School: Yorkship 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	\$ 3,405,279.00		\$ 3,377,313.70	\$ 27,965.30
General Fund Encumbrances at June 30, 2018				
Combined General Fund Contribution & State Resources	<u>3,405,279.00</u>	<u>75.9348%</u>	<u>3,377,313.70</u>	<u>27,965.30</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs	1,079,200.00		1,069,743.30	9,456.70
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue				
Total Restricted Federal Resources	<u>1,079,200.00</u>	<u>24.0652%</u>	<u>1,069,743.30</u>	<u>9,456.70</u>
Totals	<u>\$ 4,484,479.00</u>	<u>100.0000%</u>	<u>\$ 4,447,057.00</u>	<u>\$ 37,422.00</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, 2019

School: Henry L. Bonsall Family 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	\$ 19,040.00		\$ 19,039.40	\$ 0.60
General Fund Encumbrances at June 30, 2018	<u> </u>		<u> </u>	<u> </u>
Combined General Fund Contribution & State Resources	<u>19,040.00</u>	<u>100.0000%</u>	<u>19,039.40</u>	<u>0.60</u>
Restricted Federal Resources				
Title I, Part A of ESEA: Improving Basic Programs				
Title I, Part A of ESEA - June 30, 2018 Unearned Revenue	<u> </u>		<u> </u>	<u> </u>
Total Restricted Federal Resources	<u>-</u>		<u>-</u>	<u>-</u>
Totals	<u>\$ 19,040.00</u>	<u>100.0000%</u>	<u>\$ 19,039.40</u>	<u>\$ 0.60</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 2,341,393.00	\$ 132,194.60	\$ 2,473,587.60	\$ 2,466,450.84	\$ 7,136.76
Grades 1-5	14,211,161.00	139,246.05	14,350,407.05	14,342,203.70	8,203.35
Grades 6-8	5,316,671.00	501,029.34	5,817,700.34	5,809,016.24	8,684.10
Grades 9-12	10,560,486.00	(1,257,142.73)	9,303,343.27	9,300,068.59	3,274.68
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	869,460.00	25,787.00	895,247.00	886,642.98	8,604.02
Purchased Professional - Educational Services	583,236.00	(150,132.34)	433,103.66	405,420.90	27,682.76
Other Purchased Services	764,332.00	23,494.80	787,826.80	765,256.62	22,570.18
General Supplies	764,332.00	10,927.63	775,259.63	681,605.93	93,653.70
Textbooks	35,402.00	18,581.60	53,983.60	51,638.41	2,345.19
Other Objects	91,002.00	15,870.13	106,872.13	87,015.49	19,856.64
Total Regular Programs	34,773,143.00	(540,143.92)	34,232,999.08	34,052,519.30	180,479.78
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	441,049.00	(113,885.20)	327,163.80	325,551.46	1,612.34
Other Salaries for Instruction	32,824.40	32,824.40	32,824.40	32,061.00	763.40
Total Cognitive - Mild	441,049.00	(81,060.80)	359,988.20	357,612.46	2,375.74
Cognitive - Moderate:					
Salaries of Teachers	399,808.00	(160,572.80)	239,235.20	238,389.70	845.50
Learning and/or Language Disabilities:					
Salaries of Teachers	1,858,094.00	205,263.14	2,063,357.14	2,056,401.43	6,955.71
Other Salaries for Instruction	660,911.90	660,911.90	660,911.90	654,879.14	6,032.76
Total Learning and/or Language Disabilities	1,858,094.00	866,175.04	2,724,269.04	2,711,280.57	12,988.47

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 567,735.00	\$ 242,409.20	\$ 810,144.20	\$ 806,740.37	\$ 3,403.83
Other Salaries for Instruction		49,266.94	49,266.94	48,477.34	789.60
Total Behavioral Disabilities	<u>567,735.00</u>	<u>291,676.14</u>	<u>859,411.14</u>	<u>855,217.71</u>	<u>4,193.43</u>
Multiple Disabilities:					
Salaries of Teachers	290,171.00	(76,578.23)	213,592.77	211,722.84	1,869.93
Resource Room / Resource Center:					
Salaries of Teachers	8,014,893.00	(167,633.32)	7,847,259.68	7,838,574.85	8,684.83
Autism:					
Salaries of Teachers	752,037.00	(26,040.69)	725,996.31	722,676.05	3,320.26
Other Salaries for Instruction	1,297,449.00	(1,046,465.10)	250,983.90	243,197.46	7,786.44
Total Autism	<u>2,049,486.00</u>	<u>(1,072,505.79)</u>	<u>976,980.21</u>	<u>965,873.51</u>	<u>11,106.70</u>
Preschool Disabilities - Full-Time:					
Salaries of Teachers	517,558.00	288,000.00	805,558.00	804,614.46	943.54
Other Salaries for Instruction		439,890.96	439,890.96	438,893.83	997.13
Total Preschool Disabilities - Full-Time:	<u>517,558.00</u>	<u>727,890.96</u>	<u>1,245,448.96</u>	<u>1,243,508.29</u>	<u>1,940.67</u>
Total Special Education	<u>14,138,794.00</u>	<u>327,391.20</u>	<u>14,466,185.20</u>	<u>14,422,179.93</u>	<u>44,005.27</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, 2019

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ 2,050.00	\$ 2,050.00	\$ 1,350.00	\$ 700.00
Bilingual Education:					
Salaries of Teachers	4,012,063.00	(70,505.80)	3,941,557.20	3,933,261.78	8,295.42
Other Salaries for Instruction	86,247.00	4,438.00	90,685.00	89,166.76	1,518.24
Total Bilingual Education	4,098,310.00	(66,067.80)	4,032,242.20	4,022,428.54	9,813.66
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	24,675.00	(24,675.00)	-	-	-
School Sponsored Athletics - Instruction:					
Salaries	374,442.00	261,000.00	635,442.00	633,882.90	1,559.10
Other Purchased Services		106,630.00	106,630.00	103,146.18	3,483.82
Supplies and Materials	175,000.00	(80,103.06)	94,896.94	87,267.27	7,629.67
Other Objects		18,795.00	18,795.00	17,298.35	1,496.65
Total School Sponsored Athletics - Instruction	549,442.00	306,321.94	855,763.94	841,594.70	14,169.24
Before/After School Programs - Instruction:					
Salaries		74,294.14	74,294.14	73,173.52	1,120.62
Other Salaries of Instruction	85,500.00	(83,499.00)	2,001.00	2,001.00	
Total Before/After School Programs	85,500.00	(9,204.86)	76,295.14	75,174.52	1,120.62
Instructional/Alternative Education Program - Instruction:					
Salaries	161,794.00	784,444.87	946,238.87	943,707.63	2,531.24
Total Instruction	53,831,658.00	780,116.43	54,611,774.43	54,358,954.62	252,819.81

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries of Drop-Out Prevention Officer/Coordinators	\$ 126,168.00	\$ 137,000.00	\$ 263,168.00	\$ 262,450.87	\$ 717.13
Salaries of Family Support Teams	424,374.00	110,924.91	535,298.91	532,326.59	2,972.32
Salaries of Community/School Coordinators	1,076,769.00	619,381.94	1,696,150.94	1,689,727.88	6,423.06
Supplies and Materials	35,550.00	3,369.73	38,919.73	31,779.97	7,139.76
	<u>1,662,861.00</u>	<u>870,676.58</u>	<u>2,533,537.58</u>	<u>2,516,285.31</u>	<u>17,252.27</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	1,469,567.00	75,543.60	1,545,110.60	1,535,325.01	9,785.59
Purchased Professional and Technical Services	6,286.00	385.70	6,671.70	1,905.45	4,766.25
Supplies and Materials		160.40	160.40	160.40	
	<u>1,475,853.00</u>	<u>76,089.70</u>	<u>1,551,942.70</u>	<u>1,537,390.86</u>	<u>14,551.84</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	1,965,817.00	(26,868.28)	1,938,948.72	1,931,598.59	7,350.13
Salaries of Secretarial and Clerical Assistants		9,968.51	9,968.51	9,968.51	
Other Salaries		68,909.16	68,909.16	68,569.12	340.04
Purchased Professional Educational Services	30,000.00	(30,000.00)			
	<u>1,995,817.00</u>	<u>22,009.39</u>	<u>2,017,826.39</u>	<u>2,010,136.22</u>	<u>7,690.17</u>
Total Undistributed Expenditures - Guidance					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	3,333,014.00	(3,329,792.68)	3,221.32		3,221.32
Supplies and Materials	136,310.00	22,636.51	158,946.51	135,399.00	23,547.51
Other Objects		1,051.59	1,051.59	1,051.59	
	<u>3,469,324.00</u>	<u>(3,306,104.58)</u>	<u>163,219.42</u>	<u>136,450.59</u>	<u>26,768.83</u>
Total Undistributed Expenditures - Improvement Instructional 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, 2019

<u>Districtwide</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	\$ 63,740.00	\$ (24,334.02)	\$ 39,405.98	\$ 30,784.72	\$ 8,621.26
Other Purchased Services	6,374.00	(4,199.20)	2,174.80	605.93	1,568.87
	<u>70,114.00</u>	<u>(28,533.22)</u>	<u>41,580.78</u>	<u>31,390.65</u>	<u>10,190.13</u>
Total Undistributed Expenditures - Instructional Staff Training Services					
	<u>70,114.00</u>	<u>(28,533.22)</u>	<u>41,580.78</u>	<u>31,390.65</u>	<u>10,190.13</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	2,081,713.00	1,899,387.27	3,981,100.27	3,972,992.62	8,107.65
Salaries of Other Professional Staff	1,346,030.00	311,504.14	1,657,534.14	1,652,641.83	4,892.31
Salaries of Secretarial and Clerical Assistants	1,060,409.00	55,557.48	1,115,966.48	1,106,586.23	9,380.25
Other Salaries	54,412.00	235,976.08	290,388.08	276,459.81	13,928.27
Other Purchased Services	38,244.00	(13,562.25)	24,681.75	19,281.40	5,400.35
Supplies and Materials	38,244.00	51,209.72	51,209.72	36,843.89	14,365.83
	<u>4,580,808.00</u>	<u>2,540,072.44</u>	<u>7,120,880.44</u>	<u>7,064,805.78</u>	<u>56,074.66</u>
Total Undistributed Expenditures - Support Services-School Admin.					
	<u>4,580,808.00</u>	<u>2,540,072.44</u>	<u>7,120,880.44</u>	<u>7,064,805.78</u>	<u>56,074.66</u>
Undistributed Expenditures - Security:					
Salaries	1,664,991.00	693,343.87	2,358,334.87	2,348,590.08	9,744.79
	<u>1,664,991.00</u>	<u>693,343.87</u>	<u>2,358,334.87</u>	<u>2,348,590.08</u>	<u>9,744.79</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	67,962.00	131,800.83	199,762.83	144,048.13	55,714.70
	<u>67,962.00</u>	<u>131,800.83</u>	<u>199,762.83</u>	<u>144,048.13</u>	<u>55,714.70</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, 2019

<u>Districtwide</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 1,281,728.00		\$ 1,281,728.00	\$ 1,280,671.69	\$ 1,056.31
Other Retirement Contributions - PERS	1,170,162.00		1,170,162.00	1,170,162.00	
Health Benefits	15,878,660.00	\$ (25,727.41)	15,852,932.59	15,852,390.42	542.17
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>18,330,550.00</u>	<u>(25,727.41)</u>	<u>18,304,822.59</u>	<u>18,303,224.11</u>	<u>1,598.48</u>
Total Undistributed Expenditures	<u>33,318,280.00</u>	<u>973,627.60</u>	<u>34,291,907.60</u>	<u>34,092,321.73</u>	<u>199,585.87</u>
Total General Current Expense	<u>87,149,938.00</u>	<u>1,753,744.03</u>	<u>88,903,682.03</u>	<u>88,451,276.35</u>	<u>452,405.68</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	<u>12,748.00</u>	<u>39,813.97</u>	<u>52,561.97</u>	<u>43,077.96</u>	<u>9,484.01</u>
District-Wide School Based Expenditures	<u>87,162,686.00</u>	<u>1,793,558.00</u>	<u>88,956,244.00</u>	<u>88,494,354.31</u>	<u>461,889.69</u>
Other Financing Sources :					
Operating Transfer In	<u>87,162,686.00</u>	<u>1,793,558.00</u>	<u>88,956,244.00</u>	<u>88,516,083.87</u>	<u>(440,160.13)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,729.56</u>	<u>21,729.56</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>\$ 21,729.56</u>	<u>\$ 21,729.56</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Camden Big Picture Learning 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					
Grades 9-12	\$ 1,365,659.00	\$ (353,294.00)	\$ 1,012,365.00	\$ 1,010,947.15	\$ 1,417.85
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services	9,485.00	5,021.38	14,506.38	14,506.38	
Other Purchased Services					
General Supplies	26,696.00	5,635.56	32,331.56	31,082.34	1,249.22
Textbooks	1,291.00	(5.43)	1,285.57	1,285.57	
Other Objects	3,003.00	(1,803.00)	1,200.00	1,066.00	134.00
	<u>1,406,134.00</u>	<u>(344,445.49)</u>	<u>1,061,688.51</u>	<u>1,058,887.44</u>	<u>2,801.07</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Mild					
Cognitive - Moderate:					
Salaries of Teachers	91,589.00	1,351.20	92,940.20	92,314.70	625.50
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction		16,648.80	16,648.80	15,966.87	681.93
Total Learning and/or Language Disabilities	<u>-</u>	<u>16,648.80</u>	<u>16,648.80</u>	<u>15,966.87</u>	<u>681.93</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, 2019

School: Camden Big Picture Learning 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					
Total Behavioral Disabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	316,693.00	287,000.00	603,693.00	602,754.83	938.17
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Autism	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	408,282.00	305,000.00	713,282.00	711,036.40	2,245.60

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Camden Big Picture Learning 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):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	39,863.00	50,000.00	89,863.00	89,055.80	807.20
Other Salaries for Instruction					
Total Bilingual Education	<u>39,863.00</u>	<u>50,000.00</u>	<u>89,863.00</u>	<u>89,055.80</u>	<u>807.20</u>
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Total Instruction	<u>1,854,279.00</u>	<u>10,554.51</u>	<u>1,864,833.51</u>	<u>1,858,979.64</u>	<u>5,853.87</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Camden Big Picture Learning 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 of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams	\$ 69,194.00	\$ 1,000.00	\$ 70,194.00	\$ 69,693.84	\$ 500.16
Salaries of Community/School Coordinators	64,063.00	2,000.00	66,063.00	65,679.68	383.32
Supplies and Materials	2,050.00	3,365.73	5,415.73	4,469.73	946.00
	<u>135,307.00</u>	<u>6,365.73</u>	<u>141,672.73</u>	<u>139,843.25</u>	<u>1,829.48</u>
Total Undistributed Expenditures - Attendance and Social Work					
	<u>135,307.00</u>	<u>6,365.73</u>	<u>141,672.73</u>	<u>139,843.25</u>	<u>1,829.48</u>
Undistributed Expenditures - Health Services:					
Salaries	87,142.00	(1,000.00)	86,142.00	85,684.00	458.00
Purchased Professional and Technical Services	198.00	(198.00)			
Supplies and Materials					
	<u>87,340.00</u>	<u>(1,198.00)</u>	<u>86,142.00</u>	<u>85,684.00</u>	<u>458.00</u>
Total Undistributed Expenditures - Health Services					
	<u>87,340.00</u>	<u>(1,198.00)</u>	<u>86,142.00</u>	<u>85,684.00</u>	<u>458.00</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	77,186.00	2,000.00	79,186.00	79,003.00	183.00
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
	<u>77,186.00</u>	<u>2,000.00</u>	<u>79,186.00</u>	<u>79,003.00</u>	<u>183.00</u>
Total Undistributed Expenditures - Guidance					
	<u>77,186.00</u>	<u>2,000.00</u>	<u>79,186.00</u>	<u>79,003.00</u>	<u>183.00</u>
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	214,995.00	(214,562.00)	433.00		433.00
Supplies and Materials	4,765.00	1,375.88	6,140.88	5,118.97	1,021.91
Other Objects					
	<u>219,760.00</u>	<u>(213,186.12)</u>	<u>6,573.88</u>	<u>5,118.97</u>	<u>1,454.91</u>
Total Undistributed Expenditures - Improvement Instructional Services					
	<u>219,760.00</u>	<u>(213,186.12)</u>	<u>6,573.88</u>	<u>5,118.97</u>	<u>1,454.91</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Camden Big Picture Learning 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:					
Purchased Professional - Educational Services	\$ 2,050.00	\$ 13,506.89	\$ 15,556.89	\$ 14,131.93	\$ 1,424.96
Other Purchased Services	205.00	245.00	450.00	211.36	238.64
	<u>2,255.00</u>	<u>13,751.89</u>	<u>16,006.89</u>	<u>14,343.29</u>	<u>1,663.60</u>
Total Undistributed Expenditures - Instructional Staff Training Services					
	<u>2,255.00</u>	<u>13,751.89</u>	<u>16,006.89</u>	<u>14,343.29</u>	<u>1,663.60</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	126,263.00	219,696.79	345,959.79	345,182.27	777.52
Salaries of Other Professional Staff	20,500.00	67,116.77	87,616.77	87,116.77	500.00
Salaries of Secretarial and Clerical Assistants	53,103.00	53,103.00	53,103.00	51,808.08	1,294.92
Other Salaries	1,640.00	7,464.55	9,104.55	9,104.55	
Other Purchased Services	1,230.00	(215.00)	1,015.00	1,000.00	15.00
Supplies and Materials	<u>830.90</u>	<u>830.90</u>	<u>830.90</u>	<u>805.53</u>	<u>25.37</u>
	<u>202,736.00</u>	<u>294,894.01</u>	<u>497,630.01</u>	<u>495,017.20</u>	<u>2,612.81</u>
Total Undistributed Expenditures - Support Services-School Admin.					
	<u>202,736.00</u>	<u>294,894.01</u>	<u>497,630.01</u>	<u>495,017.20</u>	<u>2,612.81</u>
Undistributed Expenditures - Security:					
Salaries	<u>142,087.00</u>	<u>(23,999.62)</u>	<u>118,087.38</u>	<u>117,087.01</u>	<u>1,000.37</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	<u>2,643.00</u>	<u>1,336.00</u>	<u>3,979.00</u>	<u>3,887.40</u>	<u>91.60</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, 2019

<u>School: Camden Big Picture Learning Academy</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 61,151.00		\$ 61,151.00	\$ 61,151.00	
Other Retirement Contributions - PERS	68,433.00		68,433.00	68,433.00	
Health Benefits	649,387.00	\$ 415.60	649,802.60	649,802.60	
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>778,971.00</u>	<u>415.60</u>	<u>779,386.60</u>	<u>779,386.60</u>	<u>\$ -</u>
Total Undistributed Expenditures	<u>1,648,285.00</u>	<u>80,379.49</u>	<u>1,728,664.49</u>	<u>1,719,370.72</u>	<u>9,293.77</u>
Total General Current Expense	<u>3,502,564.00</u>	<u>90,934.00</u>	<u>3,593,498.00</u>	<u>3,578,350.36</u>	<u>15,147.64</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	410.00	(410.00)	-	-	-
District-Wide School Based Expenditures	<u>3,502,974.00</u>	<u>90,524.00</u>	<u>3,593,498.00</u>	<u>3,578,350.36</u>	<u>15,147.64</u>
Other Financing Sources :					
Operating Transfer In	<u>3,502,974.00</u>	<u>90,524.00</u>	<u>3,593,498.00</u>	<u>3,578,350.36</u>	<u>(15,147.64)</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, 2019

School: Dr. Charles E. 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	\$ 1,406,766.00	\$ (180,401.00)	\$ 1,226,365.00	\$ 1,226,365.00	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services	71,160.00	(43,428.33)	27,731.67	27,731.67	
Other Purchased Services					
General Supplies	40,804.00	13,611.26	54,415.26	54,415.26	
Textbooks	1,414.00	8,124.80	9,538.80	9,538.50	\$ 0.30
Other Objects	3,030.00	8,599.20	11,629.20	11,629.20	
	<u>1,523,174.00</u>	<u>(193,494.07)</u>	<u>1,329,679.93</u>	<u>1,329,679.63</u>	<u>0.30</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Mild					
Cognitive - Moderate:					
Salaries of Teachers					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Learning and/or Language 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, 2019

School: Dr. Charles E. 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					
Total Behavioral Disabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	290,443.00	(113,371.47)	177,071.53	177,017.27	54.26
Autism:					
Salaries of Teachers	134,437.00	(134,275.29)	161.71	32,061.00	161.71
Other Salaries for Instruction	32,101.00		32,101.00	32,061.00	40.00
Total Autism	166,538.00	(134,275.29)	32,262.71	32,061.00	201.71
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	456,981.00	(247,646.76)	209,334.24	209,078.27	255.97

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Dr. Charles E. 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):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	34,903.00	1,000.00	35,903.00	35,501.60	401.40
Other Salaries for Instruction					
Total Bilingual Education	<u>34,903.00</u>	<u>1,000.00</u>	<u>35,903.00</u>	<u>35,501.60</u>	<u>401.40</u>
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries		26,274.84	26,274.84	25,629.42	645.42
Other Salaries of Instruction	25,250.00	(23,249.00)	2,001.00	2,001.00	
Total Before/After School Programs	<u>25,250.00</u>	<u>3,025.84</u>	<u>28,275.84</u>	<u>27,630.42</u>	<u>645.42</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Total Instruction	<u>2,040,308.00</u>	<u>(437,114.99)</u>	<u>1,603,193.01</u>	<u>1,601,889.92</u>	<u>1,303.09</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, 2019

School: Dr. Charles E. Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries of Drop-Out Prevention Officer/Coordinators		\$ 99,142.04	\$ 99,142.04	\$ 98,284.08	\$ 857.96
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Supplies and Materials	\$ 2,020.00	2,644.69	4,664.69	4,229.05	435.64
Total Undistributed Expenditures - Attendance and Social Work	2,020.00	101,786.73	103,806.73	102,513.13	1,293.60
Undistributed Expenditures - Health Services:					
Salaries	86,071.00	(86,000.00)	71.00		71.00
Purchased Professional and Technical Services	192.00	(192.00)			
Supplies and Materials					
Total Undistributed Expenditures - Health Services	86,263.00	(86,192.00)	71.00	-	71.00
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	92,660.00	(2,000.00)	90,660.00	90,400.00	260.00
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services	30,000.00	(30,000.00)			
Total Undistributed Expenditures - Guidance	122,660.00	(32,000.00)	90,660.00	90,400.00	260.00
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	116,093.00	(115,490.00)	603.00		603.00
Supplies and Materials	5,050.00	6,921.71	11,971.71	11,619.78	351.93
Other Objects		500.00	500.00	500.00	
Total Undistributed Expenditures - Improvement Instructional Services	121,143.00	(108,068.29)	13,074.71	12,119.78	954.93

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Dr. Charles E. 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 - Instructional Staff Training Services:					
Purchased Professional - Educational Services	\$ 2,020.00	\$ (2,020.00)			
Other Purchased Services	202.00	644.80	\$ 846.80	\$ 394.57	\$ 452.23
	<u>2,222.00</u>	<u>(1,375.20)</u>	<u>846.80</u>	<u>394.57</u>	<u>452.23</u>
Total Undistributed Expenditures - Instructional Staff Training Services	<u>2,222.00</u>	<u>(1,375.20)</u>	<u>846.80</u>	<u>394.57</u>	<u>452.23</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	131,093.00	62,000.00	193,093.00	192,795.76	297.24
Salaries of Other Professional Staff	86,100.00	(510.00)	85,590.00	85,489.59	100.41
Salaries of Secretarial and Clerical Assistants	53,103.00	(1,000.00)	52,103.00	51,808.08	294.92
Other Salaries	2,626.00	(1,626.00)	1,000.00	732.00	268.00
Other Purchased Services	1,212.00	(212.00)	1,000.00	1,000.00	
Supplies and Materials		551.50	551.50	538.12	13.38
	<u>274,134.00</u>	<u>59,203.50</u>	<u>333,337.50</u>	<u>332,363.55</u>	<u>973.95</u>
Total Undistributed Expenditures - Support Services-School Admin.	<u>274,134.00</u>	<u>59,203.50</u>	<u>333,337.50</u>	<u>332,363.55</u>	<u>973.95</u>
Undistributed Expenditures - Security:					
Salaries	67,045.00	3,000.00	70,045.00	69,917.80	127.20
	<u>67,045.00</u>	<u>3,000.00</u>	<u>70,045.00</u>	<u>69,917.80</u>	<u>127.20</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	3,030.00	9,382.00	12,412.00	7,907.00	4,505.00
	<u>3,030.00</u>	<u>9,382.00</u>	<u>12,412.00</u>	<u>7,907.00</u>	<u>4,505.00</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, 2019

<u>School: Dr. Charles E. Brimm Medical Arts High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 51,265.00		\$ 51,265.00	\$ 51,265.00	
Other Retirement Contributions - PERS	33,956.00		33,956.00	33,956.00	
Health Benefits	567,867.00	\$ 372.50	568,239.50	568,239.50	
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>653,088.00</u>	<u>372.50</u>	<u>653,460.50</u>	<u>653,460.50</u>	<u>\$ -</u>
Total Undistributed Expenditures	<u>1,331,605.00</u>	<u>(53,890.76)</u>	<u>1,277,714.24</u>	<u>1,269,076.33</u>	<u>8,637.91</u>
Total General Current Expense	<u>3,371,913.00</u>	<u>(491,005.75)</u>	<u>2,880,907.25</u>	<u>2,870,966.25</u>	<u>9,941.00</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	404.00	403.75	807.75	535.50	272.25
District-Wide School Based Expenditures	<u>3,372,317.00</u>	<u>(490,602.00)</u>	<u>2,881,715.00</u>	<u>2,871,501.75</u>	<u>10,213.25</u>
Other Financing Sources :					
Operating Transfer In	<u>3,372,317.00</u>	<u>(490,602.00)</u>	<u>2,881,715.00</u>	<u>2,871,501.75</u>	<u>(10,213.25)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Camden 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	\$ 274,928.00	\$ (197,000.00)	\$ 77,928.00	\$ 77,674.10	\$ 253.90
Grades 9-12	2,587,469.00	65,244.01	2,652,713.01	2,651,750.55	962.46
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services	1,200.00	608.64	1,808.64	1,808.64	
Other Purchased Services					
General Supplies	85,800.00	(44,066.49)	41,733.51	34,787.78	6,945.73
Textbooks	2,800.00	21,493.77	24,293.77	24,291.82	1.95
Other Objects	6,000.00	(562.80)	5,437.20	4,987.20	450.00
Total Regular Programs	<u>2,958,197.00</u>	<u>(154,282.87)</u>	<u>2,803,914.13</u>	<u>2,795,300.09</u>	<u>8,614.04</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers		143,114.80	143,114.80	142,787.00	327.80
Other Salaries for Instruction					
Total Cognitive - Mild	<u>-</u>	<u>143,114.80</u>	<u>143,114.80</u>	<u>142,787.00</u>	<u>327.80</u>
Cognitive - Moderate:					
Salaries of Teachers	161,924.00	(161,924.00)	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	91,430.00	(2,500.00)	88,930.00	88,815.40	114.60
Other Salaries for Instruction		3,915.66	3,915.66	3,915.66	
Total Learning and/or Language Disabilities	<u>91,430.00</u>	<u>1,415.66</u>	<u>92,845.66</u>	<u>92,731.06</u>	<u>114.60</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, 2019

School: Camden 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		\$ 205,556.80	\$ 205,556.80	\$ 204,950.80	\$ 606.00
Other Salaries for Instruction		9,687.60	9,687.60	9,687.60	
Total Behavioral Disabilities	\$ -	215,244.40	215,244.40	214,638.40	606.00
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	1,176,131.00	(252,018.19)	924,112.81	923,652.73	460.08
Autism:					
Salaries of Teachers					
Other Salaries for Instruction	21,529.00	(21,529.00)			
Total Autism	21,529.00	(21,529.00)	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	1,451,014.00	(75,696.33)	1,375,317.67	1,373,809.19	1,508.48

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Camden 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):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	40,068.00	(40,068.00)			
Other Salaries for Instruction					
Total Bilingual Education	40,068.00	(40,068.00)	-	-	-
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries	189,117.00	115,000.00	304,117.00	303,553.90	563.10
Other Purchased Services		58,060.00	58,060.00	54,644.39	3,415.61
Supplies and Materials	90,000.00	(54,046.06)	35,953.94	30,322.51	5,631.43
Other Objects		18,795.00	18,795.00	17,298.35	1,496.65
Total School Sponsored Athletics - Instruction	279,117.00	137,808.94	416,925.94	405,819.15	11,106.79
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	87,757.00	251,561.15	339,318.15	338,383.51	934.64
Total Instruction	4,816,153.00	119,322.89	4,935,475.89	4,913,311.94	22,163.95

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Camden 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 of Drop-Out Prevention Officer/Coordinators	\$ 56,362.00	\$ 67,000.00	\$ 123,362.00	\$ 122,841.41	\$ 520.59
Salaries of Family Support Teams	75,649.00	2,200.00	77,849.00	77,829.08	19.92
Salaries of Community/School Coordinators	65,088.00	85,000.00	150,088.00	149,459.18	628.82
Supplies and Materials	2,000.00	11,703.78	13,703.78	13,446.51	257.27
	<u>199,099.00</u>	<u>165,903.78</u>	<u>365,002.78</u>	<u>363,576.18</u>	<u>1,426.60</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	206,724.00	26,000.00	232,724.00	232,367.95	356.05
Purchased Professional and Technical Services	380.00	(380.00)			
Supplies and Materials					
	<u>207,104.00</u>	<u>25,620.00</u>	<u>232,724.00</u>	<u>232,367.95</u>	<u>356.05</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	254,425.00	59,170.48	313,595.48	312,696.41	899.07
Salaries of Secretarial and Clerical Assistants		9,968.51	9,968.51	9,968.51	
Other Salaries					
Purchased Professional Educational Services					
	<u>254,425.00</u>	<u>69,138.99</u>	<u>323,563.99</u>	<u>322,664.92</u>	<u>899.07</u>
Total Undistributed Expenditures - Guidance					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	427,247.00	(427,247.00)			
Supplies and Materials	10,000.00	22,493.49	32,493.49	30,754.36	1,739.13
Other Objects					
	<u>437,247.00</u>	<u>(404,753.51)</u>	<u>32,493.49</u>	<u>30,754.36</u>	<u>1,739.13</u>
Total Undistributed Expenditures - Improvement Instructional 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, 2019

<u>School: Camden High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	\$ 4,000.00	\$ 62.87	\$ 4,062.87	\$ 2,912.87	\$ 1,150.00
Other Purchased Services	400.00	(400.00)			
	<u>4,400.00</u>	<u>(337.13)</u>	<u>4,062.87</u>	<u>2,912.87</u>	<u>1,150.00</u>
Total Undistributed Expenditures - Instructional Staff Training Services	<u>4,400.00</u>	<u>(337.13)</u>	<u>4,062.87</u>	<u>2,912.87</u>	<u>1,150.00</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	114,698.00	380,784.00	495,482.00	494,844.46	637.54
Salaries of Other Professional Staff	92,250.00	351,950.00	444,200.00	443,941.79	258.21
Salaries of Secretarial and Clerical Assistants	108,269.00		108,269.00	107,387.84	881.16
Other Salaries	3,200.00	13,102.40	16,302.40	15,802.40	500.00
Other Purchased Services	2,400.00	4,151.75	6,551.75	5,981.40	570.35
Supplies and Materials		2,149.28	2,149.28	1,985.60	163.68
	<u>320,817.00</u>	<u>752,137.43</u>	<u>1,072,954.43</u>	<u>1,069,943.49</u>	<u>3,010.94</u>
Total Undistributed Expenditures - Support Services-School Admin.	<u>320,817.00</u>	<u>752,137.43</u>	<u>1,072,954.43</u>	<u>1,069,943.49</u>	<u>3,010.94</u>
Undistributed Expenditures - Security:					
Salaries	180,272.00	246,861.01	427,133.01	426,379.38	753.63
	<u>180,272.00</u>	<u>246,861.01</u>	<u>427,133.01</u>	<u>426,379.38</u>	<u>753.63</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	6,000.00	11,468.48	17,468.48	16,921.11	547.37
	<u>6,000.00</u>	<u>11,468.48</u>	<u>17,468.48</u>	<u>16,921.11</u>	<u>547.37</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, 2019

<u>School: Camden High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 116,384.00		\$ 116,384.00	\$ 116,032.92	\$ 351.08
Other Retirement Contributions - PERS	106,604.00		106,604.00	106,604.00	
Health Benefits	1,425,486.00	\$ 2,056.46	1,427,542.46	1,427,542.41	0.05
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>1,648,474.00</u>	<u>2,056.46</u>	<u>1,650,530.46</u>	<u>1,650,179.33</u>	<u>351.13</u>
Total Undistributed Expenditures	<u>3,257,838.00</u>	<u>868,095.51</u>	<u>4,125,933.51</u>	<u>4,115,699.59</u>	<u>10,233.92</u>
Total General Current Expense	<u>8,073,991.00</u>	<u>987,418.40</u>	<u>9,061,409.40</u>	<u>9,029,011.53</u>	<u>32,397.87</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	800.00	4,836.60	5,636.60	5,530.60	106.00
District-Wide School Based Expenditures	<u>8,074,791.00</u>	<u>992,255.00</u>	<u>9,067,046.00</u>	<u>9,034,542.13</u>	<u>32,503.87</u>
Other Financing Sources :					
Operating Transfer In	8,074,791.00	992,255.00	9,067,046.00	9,035,074.13	(31,971.87)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>532.00</u>	<u>532.00</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>\$ 532.00</u>	<u>\$ 532.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Octavio V. Catto Community Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 238,235.00	\$ (69,000.00)	\$ 169,235.00	\$ 168,775.44	\$ 459.56
Grades 1-5	1,535,012.00	(144,089.85)	1,390,922.15	1,389,638.20	1,283.95
Grades 6-8	663,152.00	(170,000.00)	493,152.00	492,238.00	914.00
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	97,026.00	(17,000.00)	80,026.00	79,898.00	128.00
Purchased Professional - Educational Services	56,666.00	14,682.74	71,348.74	66,649.69	4,699.05
Other Purchased Services					
General Supplies	50,310.00	40,519.25	90,829.25	80,145.07	10,684.18
Textbooks	2,795.00	(2,795.00)			
Other Objects	7,826.00	56.00	7,882.00	7,114.14	767.86
Total Regular Programs	<u>2,651,022.00</u>	<u>(347,626.86)</u>	<u>2,303,395.14</u>	<u>2,284,458.54</u>	<u>18,936.60</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers					
Total Learning and/or Language Disabilities:	<u>270,084.00</u>	<u>(47,000.00)</u>	<u>223,084.00</u>	<u>223,017.00</u>	<u>67.00</u>
Salaries of Teachers	270,084.00	(47,000.00)	223,084.00	223,017.00	67.00
Other Salaries for Instruction		83,266.80	83,266.80	83,167.00	99.80
Total Learning and/or Language Disabilities	<u>270,084.00</u>	<u>36,266.80</u>	<u>306,350.80</u>	<u>306,184.00</u>	<u>166.80</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, 2019

School: Octavio V. Catto Community Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 75,443.00	\$ (75,266.80)	\$ 176.20		\$ 176.20
Other Salaries for Instruction					
Total Behavioral Disabilities	<u>75,443.00</u>	<u>(75,266.80)</u>	<u>176.20</u>	<u>\$ -</u>	<u>176.20</u>
Multiple Disabilities:					
Salaries of Teachers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room / Resource Center:					
Salaries of Teachers	<u>618,875.00</u>	<u>20,000.00</u>	<u>638,875.00</u>	<u>637,943.88</u>	<u>931.12</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction	<u>32,101.00</u>	<u>(32,000.00)</u>	<u>101.00</u>		<u>101.00</u>
Total Autism	<u>32,101.00</u>	<u>(32,000.00)</u>	<u>101.00</u>	<u>-</u>	<u>101.00</u>
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education	<u>996,503.00</u>	<u>(51,000.00)</u>	<u>945,503.00</u>	<u>944,127.88</u>	<u>1,375.12</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, 2019

School: Octavio V. Catto Community Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	646,993.00	(248,419.80)	398,573.20	398,389.59	183.61
Other Salaries for Instruction	20,967.00	24,000.00	44,967.00	44,086.76	880.24
Total Bilingual Education	<u>667,960.00</u>	<u>(224,419.80)</u>	<u>443,540.20</u>	<u>442,476.35</u>	<u>1,063.85</u>
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Total Instruction	<u>4,315,485.00</u>	<u>(623,046.66)</u>	<u>3,692,438.34</u>	<u>3,671,062.77</u>	<u>21,375.57</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, 2019

School: Octavio V. Catto Community Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 119,413.00	\$ 88,000.00	\$ 207,413.00	\$ 206,587.74	\$ 825.26
Supplies and Materials	2,795.00	(2,795.00)			
	<u>122,208.00</u>	<u>85,205.00</u>	<u>207,413.00</u>	<u>206,587.74</u>	<u>825.26</u>
Total Undistributed Expenditures - Attendance and Social Work	<u>122,208.00</u>	<u>85,205.00</u>	<u>207,413.00</u>	<u>206,587.74</u>	<u>825.26</u>
Undistributed Expenditures - Health Services:					
Salaries	86,686.00	(1,000.00)	85,686.00	85,172.00	514.00
Purchased Professional and Technical Services	559.00	596.00	1,155.00		1,155.00
Supplies and Materials					
	<u>87,245.00</u>	<u>(404.00)</u>	<u>86,841.00</u>	<u>85,172.00</u>	<u>1,669.00</u>
Total Undistributed Expenditures - Health Services	<u>87,245.00</u>	<u>(404.00)</u>	<u>86,841.00</u>	<u>85,172.00</u>	<u>1,669.00</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	75,443.00	(74,606.90)	836.10		836.10
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
	<u>75,443.00</u>	<u>(74,606.90)</u>	<u>836.10</u>	<u>-</u>	<u>836.10</u>
Total Undistributed Expenditures - Guidance	<u>75,443.00</u>	<u>(74,606.90)</u>	<u>836.10</u>	<u>-</u>	<u>836.10</u>
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	153,014.00	(153,014.00)			
Supplies and Materials	11,180.00	(10,446.00)	734.00	182.04	551.96
Other Objects					
	<u>164,194.00</u>	<u>(163,460.00)</u>	<u>734.00</u>	<u>182.04</u>	<u>551.96</u>
Total Undistributed Expenditures - Improvement Instructional Services	<u>164,194.00</u>	<u>(163,460.00)</u>	<u>734.00</u>	<u>182.04</u>	<u>551.96</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, 2019

School: Octavio V. Catto Community Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	\$ 5,590.00	\$ (1,793.60)	\$ 3,796.40	\$ 1,700.00	\$ 2,096.40
Other Purchased Services	559.00	(59.00)	500.00		500.00
	<u>6,149.00</u>	<u>(1,852.60)</u>	<u>4,296.40</u>	<u>1,700.00</u>	<u>2,596.40</u>
Total Undistributed Expenditures - Instructional Staff Training Services					
	<u>6,149.00</u>	<u>(1,852.60)</u>	<u>4,296.40</u>	<u>1,700.00</u>	<u>2,596.40</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	110,533.00	92,000.00	202,533.00	202,340.28	192.72
Salaries of Other Professional Staff	89,175.00	(89,175.00)			
Salaries of Secretarial and Clerical Assistants	54,721.00		54,721.00	53,986.08	734.92
Other Salaries	4,472.00	64,150.00	68,622.00	68,060.60	561.40
Other Purchased Services	3,354.00	(3,354.00)			
Supplies and Materials		1,406.00	1,406.00	1,098.50	307.50
	<u>262,255.00</u>	<u>65,027.00</u>	<u>327,282.00</u>	<u>325,485.46</u>	<u>1,796.54</u>
Total Undistributed Expenditures - Support Services-School Admin.					
	<u>262,255.00</u>	<u>65,027.00</u>	<u>327,282.00</u>	<u>325,485.46</u>	<u>1,796.54</u>
Undistributed Expenditures - Security:					
Salaries	118,329.00	(45,000.00)	73,329.00	73,144.51	184.49
	<u>118,329.00</u>	<u>(45,000.00)</u>	<u>73,329.00</u>	<u>73,144.51</u>	<u>184.49</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors					
	5,031.00	19,981.00	25,012.00	7,794.00	17,218.00
	<u>5,031.00</u>	<u>19,981.00</u>	<u>25,012.00</u>	<u>7,794.00</u>	<u>17,218.00</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, 2019

School: Octavio V. Catto Community Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 70,454.00		\$ 70,454.00	\$ 70,454.00	
Other Retirement Contributions - PERS	72,650.00		72,650.00	72,650.00	
Health Benefits	1,222,798.00	\$ 542.16	1,223,340.16	1,223,340.16	
	<u>1,365,902.00</u>	<u>542.16</u>	<u>1,366,444.16</u>	<u>1,366,444.16</u>	<u>\$ -</u>
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>1,365,902.00</u>	<u>542.16</u>	<u>1,366,444.16</u>	<u>1,366,444.16</u>	<u>\$ -</u>
	<u>2,206,756.00</u>	<u>(114,568.34)</u>	<u>2,092,187.66</u>	<u>2,066,509.91</u>	<u>25,677.75</u>
Total Undistributed Expenditures	<u>2,206,756.00</u>	<u>(114,568.34)</u>	<u>2,092,187.66</u>	<u>2,066,509.91</u>	<u>25,677.75</u>
Total General Current Expense	<u>6,522,241.00</u>	<u>(737,615.00)</u>	<u>5,784,626.00</u>	<u>5,737,572.68</u>	<u>47,053.32</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	1,118.00	(1,118.00)	-	-	-
	<u>1,118.00</u>	<u>(1,118.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
District-Wide School Based Expenditures	<u>6,523,359.00</u>	<u>(738,733.00)</u>	<u>5,784,626.00</u>	<u>5,737,572.68</u>	<u>47,053.32</u>
Other Financing Sources :					
Operating Transfer In	6,523,359.00	(738,733.00)	5,784,626.00	5,737,701.20	(46,924.80)
	<u>6,523,359.00</u>	<u>(738,733.00)</u>	<u>5,784,626.00</u>	<u>5,737,701.20</u>	<u>(46,924.80)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>128.52</u>	<u>128.52</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>\$ 128.52</u>	<u>\$ 128.52</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Coopers Poynt Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 133,462.00	\$ 85,000.00	\$ 218,462.00	\$ 218,389.00	\$ 73.00
Grades 1-5	1,234,057.00	(171,973.00)	1,062,084.00	1,061,173.71	910.29
Grades 6-8	410,399.00	21,026.51	431,425.51	430,303.78	1,121.73
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	65,316.00	(1,000.00)	64,316.00	63,723.00	593.00
Purchased Professional - Educational Services	33,655.00	(18,649.74)	15,005.26	13,950.26	1,055.00
Other Purchased Services					
General Supplies	29,880.00	(18,286.64)	11,593.36	10,891.70	701.66
Textbooks	1,660.00	1,240.00	2,900.00	2,818.07	81.93
Other Objects	4,648.00	(148.00)	4,500.00	3,405.00	1,095.00
Total Regular Programs	1,913,077.00	(102,790.87)	1,810,286.13	1,804,654.52	5,631.61
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	241,143.00	(70,000.00)	171,143.00	170,335.26	807.74
Other Salaries for Instruction		103,929.60	103,929.60	103,049.90	879.70
Total Learning and/or Language Disabilities	241,143.00	33,929.60	275,072.60	273,385.16	1,687.44

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

<u>School: Coopers Poynt Family School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers		\$ 76,121.20	\$ 76,121.20	\$ 75,303.00	\$ 818.20
Other Salaries for Instruction					
Total Behavioral Disabilities	\$ -	76,121.20	76,121.20	75,303.00	818.20
Multiple Disabilities:					
Salaries of Teachers	72,778.00	8,000.00	80,778.00	80,603.00	175.00
Resource Room / Resource Center:					
Salaries of Teachers	528,037.00	57,878.50	585,915.50	584,961.97	953.53
Autism:					
Salaries of Teachers	108,009.00	(58,000.00)	50,009.00	49,073.41	935.59
Other Salaries for Instruction	112,771.00	(111,929.60)	841.40		841.40
Total Autism	220,780.00	(169,929.60)	50,850.40	49,073.41	1,776.99
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	1,062,738.00	5,999.70	1,068,737.70	1,063,326.54	5,411.16

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Coopers Poynt Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	137,677.00	19,000.00	156,677.00	155,677.80	999.20
Other Salaries for Instruction					
Total Bilingual Education	<u>137,677.00</u>	<u>19,000.00</u>	<u>156,677.00</u>	<u>155,677.80</u>	<u>999.20</u>
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Total Instruction	<u>3,113,492.00</u>	<u>(77,791.17)</u>	<u>3,035,700.83</u>	<u>3,023,658.86</u>	<u>12,041.97</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, 2019

School: Coopers Poynt Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 56,375.00	\$ 55,340.00	\$ 111,715.00	\$ 111,274.08	\$ 440.92
Supplies and Materials	1,660.00	(860.00)	800.00		800.00
	<u>58,035.00</u>	<u>54,480.00</u>	<u>112,515.00</u>	<u>111,274.08</u>	<u>1,240.92</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	64,578.00	3,000.00	67,578.00	67,103.30	474.70
Purchased Professional and Technical Services	332.00	568.00	900.00	550.00	350.00
Supplies and Materials					
	<u>64,910.00</u>	<u>3,568.00</u>	<u>68,478.00</u>	<u>67,653.30</u>	<u>824.70</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	90,516.00	(2,000.00)	88,516.00	88,308.00	208.00
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
	<u>90,516.00</u>	<u>(2,000.00)</u>	<u>88,516.00</u>	<u>88,308.00</u>	<u>208.00</u>
Total Undistributed Expenditures - Guidance					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	161,367.00	(161,367.00)			
Supplies and Materials	6,640.00	18,336.00	24,976.00	21,664.22	3,311.78
Other Objects					
	<u>168,007.00</u>	<u>(143,031.00)</u>	<u>24,976.00</u>	<u>21,664.22</u>	<u>3,311.78</u>
Total Undistributed Expenditures - Improvement Instructional 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, 2019

School: Coopers Poynt Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	\$ 3,320.00	\$ (3,320.00)			
Other Purchased Services	332.00	(332.00)			
	<u>3,652.00</u>	<u>(3,652.00)</u>			
Total Undistributed Expenditures - Instructional Staff Training Services	<u>3,652.00</u>	<u>(3,652.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	140,126.00	56,000.00	196,126.00	196,041.55	84.45
Salaries of Other Professional Staff	91,225.00	(91,000.00)	225.00		225.00
Salaries of Secretarial and Clerical Assistants	52,365.00		52,365.00	51,478.08	886.92
Other Salaries	2,656.00	5,428.90	8,084.90	8,084.90	
Other Purchased Services	1,992.00	(957.00)	1,035.00	1,000.00	35.00
Supplies and Materials		1,804.00	1,804.00	1,706.88	97.12
	<u>288,364.00</u>	<u>(28,724.10)</u>	<u>259,639.90</u>	<u>258,311.41</u>	<u>1,328.49</u>
Total Undistributed Expenditures - Support Services-School Admin.	<u>288,364.00</u>	<u>(28,724.10)</u>	<u>259,639.90</u>	<u>258,311.41</u>	<u>1,328.49</u>
Undistributed Expenditures - Security:					
Salaries	48,080.00	74,000.00	122,080.00	121,218.80	861.20
	<u>48,080.00</u>	<u>74,000.00</u>	<u>122,080.00</u>	<u>121,218.80</u>	<u>861.20</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	2,988.00	3,012.00	6,000.00	4,378.00	1,622.00
	<u>2,988.00</u>	<u>3,012.00</u>	<u>6,000.00</u>	<u>4,378.00</u>	<u>1,622.00</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, 2019

<u>School: Coopers Poynt Family School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 80,278.00		\$ 80,278.00	\$ 80,278.00	
Other Retirement Contributions - PERS	61,935.00		61,935.00	61,935.00	
Health Benefits	886,122.00	\$ 1,391.27	887,513.27	887,512.27	\$ 1.00
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>1,028,335.00</u>	<u>1,391.27</u>	<u>1,029,726.27</u>	<u>1,029,725.27</u>	<u>1.00</u>
Total Undistributed Expenditures	<u>1,752,887.00</u>	<u>(40,955.83)</u>	<u>1,711,931.17</u>	<u>1,702,533.08</u>	<u>9,398.09</u>
Total General Current Expense	<u>4,866,379.00</u>	<u>(118,747.00)</u>	<u>4,747,632.00</u>	<u>4,726,191.94</u>	<u>21,440.06</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	664.00	(664.00)	-	-	-
District-Wide School Based Expenditures	<u>4,867,043.00</u>	<u>(119,411.00)</u>	<u>4,747,632.00</u>	<u>4,726,191.94</u>	<u>21,440.06</u>
Other Financing Sources :					
Operating Transfer In	<u>4,867,043.00</u>	<u>(119,411.00)</u>	<u>4,747,632.00</u>	<u>4,726,636.94</u>	<u>(20,995.06)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>445.00</u>	<u>445.00</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>\$ 445.00</u>	<u>\$ 445.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Alfred Cramer College Preparatory Lab 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	\$ 121,658.00	\$ 140,000.00	\$ 261,658.00	\$ 261,383.00	\$ 275.00
Grades 1-5	1,353,668.00	(11,260.48)	1,342,407.52	1,342,095.32	312.20
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	50,470.00	13,000.00	63,470.00	62,636.00	834.00
Purchased Professional - Educational Services	33,655.00	(17,701.06)	15,953.94	15,879.36	74.58
Other Purchased Services					
General Supplies	29,880.00	19,395.58	49,275.58	44,386.73	4,888.85
Textbooks	1,660.00	(1,333.16)	326.84		326.84
Other Objects	4,648.00	(4,648.00)			
	<u>1,595,639.00</u>	<u>137,452.88</u>	<u>1,733,091.88</u>	<u>1,726,380.41</u>	<u>6,711.47</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Mild					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
	<u>112,929.00</u>	<u>1,000.00</u>	<u>113,929.00</u>	<u>113,110.00</u>	<u>819.00</u>
	<u>-</u>	<u>54,822.00</u>	<u>54,822.00</u>	<u>54,555.00</u>	<u>267.00</u>
Total Learning and/or Language Disabilities					
	<u>112,929.00</u>	<u>55,822.00</u>	<u>168,751.00</u>	<u>167,665.00</u>	<u>1,086.00</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, 2019

School: Alfred Cramer College Preparatory Lab School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	383,089.00	(69,000.00)	314,089.00	313,661.25	427.75
Autism:					
Salaries of Teachers					
Other Salaries for Instruction	55,218.00	(54,822.00)	396.00		396.00
Total Autism	55,218.00	(54,822.00)	396.00	-	396.00
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	551,236.00	(68,000.00)	483,236.00	481,326.25	1,909.75

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

<u>School: Alfred Cramer College Preparatory Lab School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	603,046.00	304,000.00	907,046.00	906,307.93	738.07
Other Salaries for Instruction	20,051.00	19,000.00	39,051.00	38,883.00	168.00
Total Bilingual Education	623,097.00	323,000.00	946,097.00	945,190.93	906.07
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Total Instruction	2,769,972.00	392,452.88	3,162,424.88	3,152,897.59	9,527.29

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Alfred Cramer College Preparatory Lab 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 of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 53,813.00	\$ 500.00	\$ 54,313.00	\$ 54,000.00	\$ 313.00
Supplies and Materials	1,660.00	(1,660.00)			
	<u>55,473.00</u>	<u>(1,160.00)</u>	<u>54,313.00</u>	<u>54,000.00</u>	<u>313.00</u>
Total Undistributed Expenditures - Attendance and Social Work	<u>55,473.00</u>	<u>(1,160.00)</u>	<u>54,313.00</u>	<u>54,000.00</u>	<u>313.00</u>
Undistributed Expenditures - Health Services:					
Salaries	71,343.00	3,000.00	74,343.00	73,769.90	573.10
Purchased Professional and Technical Services	332.00	(332.00)			
Supplies and Materials					
	<u>71,675.00</u>	<u>2,668.00</u>	<u>74,343.00</u>	<u>73,769.90</u>	<u>573.10</u>
Total Undistributed Expenditures - Health Services	<u>71,675.00</u>	<u>2,668.00</u>	<u>74,343.00</u>	<u>73,769.90</u>	<u>573.10</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	92,660.00	165,692.95	258,352.95	257,884.95	468.00
Salaries of Secretarial and Clerical Assistants		11,809.20	11,809.20	11,469.20	340.00
Other Salaries					
Purchased Professional Educational Services					
	<u>92,660.00</u>	<u>177,502.15</u>	<u>270,162.15</u>	<u>269,354.15</u>	<u>808.00</u>
Total Undistributed Expenditures - Guidance	<u>92,660.00</u>	<u>177,502.15</u>	<u>270,162.15</u>	<u>269,354.15</u>	<u>808.00</u>
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	89,124.00	(89,124.00)			
Supplies and Materials	6,640.00	(5,228.32)	1,411.68	1,411.65	0.03
Other Objects					
	<u>95,764.00</u>	<u>(94,352.32)</u>	<u>1,411.68</u>	<u>1,411.65</u>	<u>0.03</u>
Total Undistributed Expenditures - Improvement Instructional Services	<u>95,764.00</u>	<u>(94,352.32)</u>	<u>1,411.68</u>	<u>1,411.65</u>	<u>0.03</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, 2019

School: Alfred Cramer College Preparatory Lab 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:					
Purchased Professional - Educational Services	\$ 3,320.00	\$ (2,802.00)	\$ 518.00	\$ 518.00	
Other Purchased Services	332.00	(332.00)			
	<u>3,652.00</u>	<u>(3,134.00)</u>	<u>518.00</u>	<u>518.00</u>	<u>\$ -</u>
Total Undistributed Expenditures - Instructional Staff Training Services					
	<u>3,652.00</u>	<u>(3,134.00)</u>	<u>518.00</u>	<u>518.00</u>	<u>\$ -</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	104,776.00	74,569.00	179,345.00	179,108.14	236.86
Salaries of Other Professional Staff	89,175.00		89,175.00	88,999.92	175.08
Salaries of Secretarial and Clerical Assistants	44,551.00	58,797.08	103,348.08	102,796.16	551.92
Other Salaries	2,656.00	(2,656.00)			
Other Purchased Services	1,992.00	(42.00)	1,950.00	1,950.00	
Supplies and Materials		12,333.63	12,333.63	12,067.57	266.06
	<u>243,150.00</u>	<u>143,001.71</u>	<u>386,151.71</u>	<u>384,921.79</u>	<u>1,229.92</u>
Total Undistributed Expenditures - Support Services-School Admin.					
	<u>243,150.00</u>	<u>143,001.71</u>	<u>386,151.71</u>	<u>384,921.79</u>	<u>1,229.92</u>
Undistributed Expenditures - Security:					
Salaries	62,236.00	9,000.00	71,236.00	71,155.14	80.86
	<u>62,236.00</u>	<u>9,000.00</u>	<u>71,236.00</u>	<u>71,155.14</u>	<u>80.86</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors					
	2,988.00	4,043.00	7,031.00	6,332.50	698.50
	<u>2,988.00</u>	<u>4,043.00</u>	<u>7,031.00</u>	<u>6,332.50</u>	<u>698.50</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, 2019

<u>School: Alfred Cramer College Preparatory Lab School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 60,295.00		\$ 60,295.00	\$ 60,295.00	
Other Retirement Contributions - PERS	51,129.00		51,129.00	51,129.00	
Health Benefits	811,938.00	\$ 628.18	812,566.18	812,566.18	
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>923,362.00</u>	<u>628.18</u>	<u>923,990.18</u>	<u>923,990.18</u>	<u>\$ -</u>
Total Undistributed Expenditures	<u>1,550,960.00</u>	<u>238,196.72</u>	<u>1,789,156.72</u>	<u>1,785,453.31</u>	<u>3,703.41</u>
Total General Current Expense	<u>4,320,932.00</u>	<u>630,649.60</u>	<u>4,951,581.60</u>	<u>4,938,350.90</u>	<u>13,230.70</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	664.00	12,450.40	13,114.40	13,114.40	-
District-Wide School Based Expenditures	<u>4,321,596.00</u>	<u>643,100.00</u>	<u>4,964,696.00</u>	<u>4,951,465.30</u>	<u>13,230.70</u>
Other Financing Sources :					
Operating Transfer In	4,321,596.00	643,100.00	4,964,696.00	4,951,625.20	(13,070.80)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>159.90</u>	<u>159.90</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>\$ 159.90</u>	<u>\$ 159.90</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Creative Arts Morgan Village 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	\$ 390,716.00	\$ 295,000.00	\$ 685,716.00	\$ 685,405.30	\$ 310.70
Grades 9-12	1,821,583.00	(40,721.62)	1,780,861.38	1,780,656.62	204.76
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services	7,283.00	25,033.18	32,316.18	31,837.18	479.00
Other Purchased Services					
General Supplies	46,040.00	1,128.99	47,168.99	42,251.38	4,917.61
Textbooks	2,175.00	(2,175.00)			
Other Objects	4,871.00	1,814.00	6,685.00	6,685.00	
Total Regular Programs	2,272,668.00	280,079.55	2,552,747.55	2,546,835.48	5,912.07
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction	210,733.00	(210,000.00)	733.00		733.00
Total Cognitive - Mild	210,733.00	(210,000.00)	733.00	-	733.00
Cognitive - Moderate:					
Salaries of Teachers					
	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
	-	-	-	-	-
Total Learning and/or Language 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, 2019

School: Creative Arts Morgan Village 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					
Total Behavioral Disabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	387,945.00	94,000.00	481,945.00	481,310.09	634.91
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Autism	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	598,678.00	(116,000.00)	482,678.00	481,310.09	1,367.91

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Creative Arts Morgan Village 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):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	39,863.00	28,000.00	67,863.00	67,027.74	835.26
Other Salaries for Instruction					
Total Bilingual Education	<u>39,863.00</u>	<u>28,000.00</u>	<u>67,863.00</u>	<u>67,027.74</u>	<u>835.26</u>
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	<u>24,675.00</u>	<u>(24,675.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,935,884.00</u>	<u>167,404.55</u>	<u>3,103,288.55</u>	<u>3,095,173.31</u>	<u>8,115.24</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, 2019

School: Creative Arts Morgan Village 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 of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams	\$ 186,170.00	\$ 1,000.00	\$ 187,170.00	\$ 186,759.67	\$ 410.33
Salaries of Community/School Coordinators	45,613.00	56,445.00	102,058.00	101,989.58	68.42
Supplies and Materials	3,290.00	(173.68)	3,116.32	3,116.32	
	<u>235,073.00</u>	<u>57,271.32</u>	<u>292,344.32</u>	<u>291,865.57</u>	<u>478.75</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	87,301.00	(2,000.00)	85,301.00	85,172.00	129.00
Purchased Professional and Technical Services	316.00	(316.00)			
Supplies and Materials					
	<u>87,617.00</u>	<u>(2,316.00)</u>	<u>85,301.00</u>	<u>85,172.00</u>	<u>129.00</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	181,647.00	(1,024.00)	180,623.00	179,775.50	847.50
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
	<u>181,647.00</u>	<u>(1,024.00)</u>	<u>180,623.00</u>	<u>179,775.50</u>	<u>847.50</u>
Total Undistributed Expenditures - Guidance					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	166,441.00	(166,319.00)	122.00		122.00
Supplies and Materials	7,905.00	(1,097.58)	6,807.42	6,449.77	357.65
Other Objects		264.60	264.60	264.60	
	<u>174,346.00</u>	<u>(167,151.98)</u>	<u>7,194.02</u>	<u>6,714.37</u>	<u>479.65</u>
Total Undistributed Expenditures - Improvement Instructional 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, 2019

School: Creative Arts Morgan Village 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:					
Purchased Professional - Educational Services	\$ 3,290.00	\$ (3,290.00)			
Other Purchased Services	329.00	(329.00)			
	<u>3,619.00</u>	<u>(3,619.00)</u>			
Total Undistributed Expenditures - Instructional Staff Training Services	<u>3,619.00</u>	<u>(3,619.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	155,183.00	91,874.00	247,057.00	246,846.10	210.90
Salaries of Other Professional Staff	90,200.00	64,000.00	154,200.00	153,696.38	503.62
Salaries of Secretarial and Clerical Assistants	54,094.00		54,094.00	53,549.04	544.96
Other Salaries	2,632.00	16,706.00	19,338.00	19,338.00	
Other Purchased Services	1,974.00	(1,474.00)	500.00	500.00	
Supplies and Materials					
	<u>304,083.00</u>	<u>171,106.00</u>	<u>475,189.00</u>	<u>473,929.52</u>	<u>1,259.48</u>
Total Undistributed Expenditures - Support Services-School Admin.	<u>304,083.00</u>	<u>171,106.00</u>	<u>475,189.00</u>	<u>473,929.52</u>	<u>1,259.48</u>
Undistributed Expenditures - Security:					
Salaries	<u>86,615.00</u>	<u>76,000.00</u>	<u>162,615.00</u>	<u>162,085.80</u>	<u>529.20</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	<u>4,551.00</u>	<u>2,220.61</u>	<u>6,771.61</u>	<u>6,771.61</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, 2019

<u>School: Creative Arts Morgan Village Academy</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 67,754.00		\$ 67,754.00	\$ 67,754.00	
Other Retirement Contributions - PERS	66,107.00		66,107.00	66,107.00	
Health Benefits	828,894.00	\$ 625.50	829,519.50	829,519.50	
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>962,755.00</u>	<u>625.50</u>	<u>963,380.50</u>	<u>963,380.50</u>	<u>\$ -</u>
Total Undistributed Expenditures	<u>2,040,306.00</u>	<u>133,112.45</u>	<u>2,173,418.45</u>	<u>2,169,694.87</u>	<u>3,723.58</u>
Total General Current Expense	<u>4,976,190.00</u>	<u>300,517.00</u>	<u>5,276,707.00</u>	<u>5,264,868.18</u>	<u>11,838.82</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	658.00	(658.00)	-	-	-
District-Wide School Based Expenditures	<u>4,976,848.00</u>	<u>299,859.00</u>	<u>5,276,707.00</u>	<u>5,264,868.18</u>	<u>11,838.82</u>
Other Financing Sources :					
Operating Transfer In	<u>4,976,848.00</u>	<u>299,859.00</u>	<u>5,276,707.00</u>	<u>5,265,347.18</u>	<u>(11,359.82)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>479.00</u>	<u>479.00</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>\$ 479.00</u>	<u>\$ 479.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Dr. Henry H. Davis 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	\$ 158,234.00	\$ 4,000.00	\$ 162,234.00	\$ 161,428.00	\$ 806.00
Grades 1-5	1,039,878.00	170,103.00	1,209,981.00	1,208,828.29	1,152.71
Grades 6-8	492,332.00	(39,436.47)	452,895.53	452,066.92	828.61
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	51,880.00	32,000.00	83,880.00	83,412.80	467.20
Purchased Professional - Educational Services	27,269.00	(15,369.92)	11,899.08	10,780.08	1,119.00
Other Purchased Services					
General Supplies	24,210.00	(10,901.88)	13,308.12	8,715.61	4,592.51
Textbooks	1,345.00	(1,181.58)	163.42		163.42
Other Objects	3,766.00	2,713.00	6,479.00	5,644.40	834.60
Total Regular Programs	1,798,914.00	141,926.15	1,940,840.15	1,930,876.10	9,964.05
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	230,316.00	(47,000.00)	183,316.00	182,764.46	551.54
Other Salaries for Instruction		32,824.40	32,824.40	32,061.00	763.40
Total Cognitive - Mild	230,316.00	(14,175.60)	216,140.40	214,825.46	1,314.94
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Learning and/or Language 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, 2019

School: Dr. Henry H. Davis 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	\$ 110,879.00	\$ 27,000.00	\$ 137,879.00	\$ 136,916.40	\$ 962.60
Other Salaries for Instruction		39,579.34	39,579.34	38,789.74	789.60
	<u>110,879.00</u>	<u>66,579.34</u>	<u>177,458.34</u>	<u>175,706.14</u>	<u>1,752.20</u>
Total Behavioral Disabilities					
	<u>110,879.00</u>	<u>66,579.34</u>	<u>177,458.34</u>	<u>175,706.14</u>	<u>1,752.20</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room / Resource Center:					
Salaries of Teachers	326,176.00	99,000.00	425,176.00	424,641.03	534.97
	<u>326,176.00</u>	<u>99,000.00</u>	<u>425,176.00</u>	<u>424,641.03</u>	<u>534.97</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction	60,933.00	(60,403.74)	529.26		529.26
	<u>60,933.00</u>	<u>(60,403.74)</u>	<u>529.26</u>	<u>-</u>	<u>529.26</u>
Total Autism					
	<u>60,933.00</u>	<u>(60,403.74)</u>	<u>529.26</u>	<u>-</u>	<u>529.26</u>
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Preschool Disabilities - Full-Time:					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education	<u>728,304.00</u>	<u>91,000.00</u>	<u>819,304.00</u>	<u>815,172.63</u>	<u>4,131.37</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, 2019

School: Dr. Henry H. Davis 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):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	87,301.00	(1,000.00)	86,301.00	85,772.00	529.00
Other Salaries for Instruction					
Total Bilingual Education	<u>87,301.00</u>	<u>(1,000.00)</u>	<u>86,301.00</u>	<u>85,772.00</u>	<u>529.00</u>
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Total Instruction	<u>2,614,519.00</u>	<u>231,926.15</u>	<u>2,846,445.15</u>	<u>2,831,820.73</u>	<u>14,624.42</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, 2019

School: Dr. Henry H. Davis 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 of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 49,713.00	\$ (49,713.00)			
Supplies and Materials	1,345.00	(1,345.00)			
	<u>51,058.00</u>	<u>(51,058.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	74,521.00	2,000.00	76,521.00	76,403.00	118.00
Purchased Professional and Technical Services	269.00	(269.00)			
Supplies and Materials		5.74	5.74	5.74	
	<u>74,790.00</u>	<u>1,736.74</u>	<u>76,526.74</u>	<u>76,408.74</u>	<u>118.00</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	90,516.00	(17,000.00)	73,516.00	73,308.00	208.00
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
	<u>90,516.00</u>	<u>(17,000.00)</u>	<u>73,516.00</u>	<u>73,308.00</u>	<u>208.00</u>
Total Undistributed Expenditures - Guidance					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	101,318.00	(101,318.00)			
Supplies and Materials	5,380.00	(128.00)	5,252.00	4,497.33	754.67
Other Objects		286.99	286.99	286.99	
	<u>106,698.00</u>	<u>(101,159.01)</u>	<u>5,538.99</u>	<u>4,784.32</u>	<u>754.67</u>
Total Undistributed Expenditures - Improvement Instructional 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, 2019

School: Dr. Henry H. Davis 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:					
Purchased Professional - Educational Services	\$ 2,690.00	\$ (2,690.00)			
Other Purchased Services	269.00	(269.00)			
	<u>2,959.00</u>	<u>(2,959.00)</u>			
Total Undistributed Expenditures - Instructional Staff Training Services	<u>2,959.00</u>	<u>(2,959.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	133,010.00	117,215.00	250,225.00	250,120.48	104.52
Salaries of Other Professional Staff	94,505.00		94,505.00	94,000.07	504.93
Salaries of Secretarial and Clerical Assistants	55,443.00	(1,000.00)	54,443.00	54,090.96	352.04
Other Salaries	2,152.00	(631.00)	1,521.00	1,521.00	
Other Purchased Services	1,614.00	(274.00)	1,340.00	590.00	750.00
Supplies and Materials		1,254.99	1,254.99	1,229.31	25.68
	<u>286,724.00</u>	<u>116,564.99</u>	<u>403,288.99</u>	<u>401,551.82</u>	<u>1,737.17</u>
Total Undistributed Expenditures - Support Services-School Admin.	<u>286,724.00</u>	<u>116,564.99</u>	<u>403,288.99</u>	<u>401,551.82</u>	<u>1,737.17</u>
Undistributed Expenditures - Security:					
Salaries	<u>88,376.00</u>	<u>(27,000.00)</u>	<u>61,376.00</u>	<u>60,533.56</u>	<u>842.44</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	<u>2,421.00</u>	<u>3,623.33</u>	<u>6,044.33</u>	<u>3,802.50</u>	<u>2,241.83</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, 2019

School: Dr. Henry H. Davis Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 65,822.00		\$ 65,822.00	\$ 65,822.00	
Other Retirement Contributions - PERS	52,303.00		52,303.00	52,303.00	
Health Benefits	745,906.00	\$ 567.80	746,473.80	746,473.80	
	<u>864,031.00</u>	<u>567.80</u>	<u>864,598.80</u>	<u>864,598.80</u>	<u>\$ -</u>
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>864,031.00</u>	<u>567.80</u>	<u>864,598.80</u>	<u>864,598.80</u>	<u>\$ -</u>
	<u>1,567,573.00</u>	<u>(76,683.15)</u>	<u>1,490,889.85</u>	<u>1,484,987.74</u>	<u>5,902.11</u>
Total Undistributed Expenditures	<u>1,567,573.00</u>	<u>(76,683.15)</u>	<u>1,490,889.85</u>	<u>1,484,987.74</u>	<u>5,902.11</u>
Total General Current Expense	<u>4,182,092.00</u>	<u>155,243.00</u>	<u>4,337,335.00</u>	<u>4,316,808.47</u>	<u>20,526.53</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	538.00	13,462.00	14,000.00	13,242.25	757.75
	<u>538.00</u>	<u>13,462.00</u>	<u>14,000.00</u>	<u>13,242.25</u>	<u>757.75</u>
District-Wide School Based Expenditures	<u>4,182,630.00</u>	<u>168,705.00</u>	<u>4,351,335.00</u>	<u>4,330,050.72</u>	<u>21,284.28</u>
Other Financing Sources :					
Operating Transfer In	4,182,630.00	168,705.00	4,351,335.00	4,334,697.45	(16,637.55)
	<u>4,182,630.00</u>	<u>168,705.00</u>	<u>4,351,335.00</u>	<u>4,334,697.45</u>	<u>(16,637.55)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,646.73</u>	<u>4,646.73</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>\$ 4,646.73</u>	<u>\$ 4,646.73</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Thomas H. Dudley Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 174,602.00	\$ (10,000.00)	\$ 164,602.00	\$ 163,740.51	\$ 861.49
Grades 1-5	1,168,368.00	258,603.00	1,426,971.00	1,426,855.41	115.59
Grades 6-8	481,534.00	(99,531.52)	382,002.48	381,065.00	937.48
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	54,312.00	21,000.00	75,312.00	74,470.09	841.91
Purchased Professional - Educational Services	42,171.00	(23,164.00)	19,007.00	18,237.29	769.71
Other Purchased Services					
General Supplies	37,440.00	2,391.41	39,831.41	30,325.82	9,505.59
Textbooks	2,080.00	1,922.90	4,002.90	4,002.90	
Other Objects	5,824.00	609.03	6,433.03	4,924.73	1,508.30
Total Regular Programs	1,966,331.00	151,830.82	2,118,161.82	2,103,621.75	14,540.07
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers					
Total Learning and/or Language Disabilities:	71,284.00	(12,998.00)	58,286.00	57,603.00	683.00
Total Learning and/or Language Disabilities	71,284.00	(12,998.00)	58,286.00	57,603.00	683.00

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Thomas H. Dudley Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 58,002.00	\$ (58,002.00)			
Other Salaries for Instruction					
Total Behavioral Disabilities	<u>58,002.00</u>	<u>(58,002.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	<u>374,734.00</u>	<u>280,000.00</u>	<u>654,734.00</u>	<u>654,628.32</u>	<u>105.68</u>
Autism:					
Salaries of Teachers	281,360.00	(19,019.30)	262,340.70	262,102.64	238.06
Other Salaries for Instruction	<u>152,689.00</u>	<u>(5,000.00)</u>	<u>147,689.00</u>	<u>146,929.46</u>	<u>759.54</u>
Total Autism	<u>434,049.00</u>	<u>(24,019.30)</u>	<u>410,029.70</u>	<u>409,032.10</u>	<u>997.60</u>
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education	<u>938,069.00</u>	<u>184,980.70</u>	<u>1,123,049.70</u>	<u>1,121,263.42</u>	<u>1,786.28</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, 2019

School: Thomas H. Dudley Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	526,656.00	328,000.00	854,656.00	853,846.14	809.86
Other Salaries for Instruction	23,667.00	(17,000.00)	6,667.00	6,197.00	470.00
Total Bilingual Education	<u>550,323.00</u>	<u>311,000.00</u>	<u>861,323.00</u>	<u>860,043.14</u>	<u>1,279.86</u>
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Salaries		48,019.30	48,019.30	47,544.10	475.20
Other Salaries of Instruction					
Total Before/After School Programs	-	<u>48,019.30</u>	<u>48,019.30</u>	<u>47,544.10</u>	<u>475.20</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Total Instruction	<u>3,454,723.00</u>	<u>695,830.82</u>	<u>4,150,553.82</u>	<u>4,132,472.41</u>	<u>18,081.41</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, 2019

School: Thomas H. Dudley Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 48,175.00	\$ 110,340.00	\$ 158,515.00	\$ 158,201.69	\$ 313.31
Supplies and Materials	2,080.00	3,021.94	5,101.94	3,766.70	1,335.24
	<u>50,255.00</u>	<u>113,361.94</u>	<u>163,616.94</u>	<u>161,968.39</u>	<u>1,648.55</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	90,359.00	(1,000.00)	89,359.00	88,614.67	744.33
Purchased Professional and Technical Services	416.00	(356.80)	59.20	59.20	
Supplies and Materials					
	<u>90,775.00</u>	<u>(1,356.80)</u>	<u>89,418.20</u>	<u>88,673.87</u>	<u>744.33</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	74,418.00	4,000.00	78,418.00	77,803.75	614.25
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
	<u>74,418.00</u>	<u>4,000.00</u>	<u>78,418.00</u>	<u>77,803.75</u>	<u>614.25</u>
Total Undistributed Expenditures - Guidance					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	157,276.00	(156,943.00)	333.00		333.00
Supplies and Materials	8,320.00	(5,247.63)	3,072.37	2,625.63	446.74
Other Objects					
	<u>165,596.00</u>	<u>(162,190.63)</u>	<u>3,405.37</u>	<u>2,625.63</u>	<u>779.74</u>
Total Undistributed Expenditures - Improvement Instructional 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, 2019

School: Thomas H. Dudley Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	\$ 4,160.00	\$ (4,160.00)			
Other Purchased Services	416.00	(416.00)			
	<u>4,576.00</u>	<u>(4,576.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Undistributed Expenditures - Instructional Staff Training Services					
	<u>4,576.00</u>	<u>(4,576.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	110,597.00	11,000.00	121,597.00	120,994.56	602.44
Salaries of Other Professional Staff	88,150.00	(10,000.00)	78,150.00	77,793.76	356.24
Salaries of Secretarial and Clerical Assistants	52,980.00	121,960.40	174,940.40	174,913.45	26.95
Other Salaries	3,328.00	(1,408.00)	1,920.00	1,076.28	843.72
Other Purchased Services	2,496.00	(1,996.00)	500.00	500.00	
Supplies and Materials		1,957.33	1,957.33	1,800.96	156.37
	<u>257,551.00</u>	<u>121,513.73</u>	<u>379,064.73</u>	<u>377,079.01</u>	<u>1,985.72</u>
Total Undistributed Expenditures - Support Services-School Admin.					
	<u>257,551.00</u>	<u>121,513.73</u>	<u>379,064.73</u>	<u>377,079.01</u>	<u>1,985.72</u>
Undistributed Expenditures - Security:					
Salaries	76,785.00	53,195.32	129,980.32	129,607.50	372.82
	<u>76,785.00</u>	<u>53,195.32</u>	<u>129,980.32</u>	<u>129,607.50</u>	<u>372.82</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors					
	<u>3,744.00</u>	<u>3,056.00</u>	<u>6,800.00</u>	<u>5,827.00</u>	<u>973.00</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, 2019

School: Thomas H. Dudley Family School

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 76,027.00		\$ 76,027.00	\$ 76,027.00	
Other Retirement Contributions - PERS	68,891.00		68,891.00	68,891.00	
Health Benefits	934,218.00	\$ 531.52	934,749.52	934,749.52	
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>1,079,136.00</u>	<u>531.52</u>	<u>1,079,667.52</u>	<u>1,079,667.52</u>	<u>\$ -</u>
Total Undistributed Expenditures	<u>1,802,836.00</u>	<u>127,535.08</u>	<u>1,930,371.08</u>	<u>1,923,252.67</u>	<u>7,118.41</u>
Total General Current Expense	<u>5,257,559.00</u>	<u>823,365.90</u>	<u>6,080,924.90</u>	<u>6,055,725.08</u>	<u>25,199.82</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	832.00	5,634.10	6,466.10	2,856.10	3,610.00
District-Wide School Based Expenditures	<u>5,258,391.00</u>	<u>829,000.00</u>	<u>6,087,391.00</u>	<u>6,058,581.18</u>	<u>28,809.82</u>
Other Financing Sources :					
Operating Transfer In	5,258,391.00	829,000.00	6,087,391.00	6,062,191.18	(25,199.82)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,610.00</u>	<u>3,610.00</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>\$ 3,610.00</u>	<u>\$ 3,610.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

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	\$ 315,707.00	\$ 159,000.00	\$ 474,707.00	\$ 474,258.32	\$ 448.68
Grades 1-5	56,944.00	3,773.70	60,717.70	60,603.00	114.70
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	97,864.00	27,000.00	124,864.00	124,383.74	480.26
Purchased Professional - Educational Services	20,593.00	536.11	21,129.11	15,710.61	5,418.50
Other Purchased Services					
General Supplies	28,525.00	4,930.39	33,455.39	27,497.58	5,957.81
Textbooks	810.00	(371.25)	438.75	438.75	
Other Objects	2,268.00	1,335.00	3,603.00	2,637.00	966.00
Total Regular Programs	522,711.00	196,203.95	718,914.95	705,529.00	13,385.95
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Learning and/or Language 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, 2019

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					
Total Behavioral Disabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	455,877.00	(455,877.00)	-	-	-
Autism:					
Salaries of Teachers	54,927.00	72,000.30	126,927.30	126,438.00	489.30
Other Salaries for Instruction	247,520.00	(246,890.96)	629.04	-	629.04
Total Autism	302,447.00	(174,890.66)	127,556.34	126,438.00	1,118.34
Preschool Disabilities - Full-Time:					
Salaries of Teachers	517,558.00	288,000.00	805,558.00	804,614.46	943.54
Other Salaries for Instruction	-	439,890.96	439,890.96	438,893.83	997.13
Total Preschool Disabilities - Full-Time:	517,558.00	727,890.96	1,245,448.96	1,243,508.29	1,940.67
Total Special Education	1,275,882.00	97,123.30	1,373,005.30	1,369,946.29	3,059.01

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

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):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	86,985.00	(29,000.00)	57,985.00	57,555.00	430.00
Other Salaries for Instruction	21,562.00	(21,562.00)			
Total Bilingual Education	<u>108,547.00</u>	<u>(50,562.00)</u>	<u>57,985.00</u>	<u>57,555.00</u>	<u>430.00</u>
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction	20,250.00	(20,250.00)			
Total Before/After School Programs	<u>20,250.00</u>	<u>(20,250.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Total Instruction	<u>1,927,390.00</u>	<u>222,515.25</u>	<u>2,149,905.25</u>	<u>2,133,030.29</u>	<u>16,874.96</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, 2019

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 - Attendance and Social Work:					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 54,325.00	\$ (54,325.00)			
Supplies and Materials	810.00	946.77	\$ 1,756.77	\$ 952.36	\$ 804.41
Total Undistributed Expenditures - Attendance and Social Work	55,135.00	(53,378.23)	1,756.77	952.36	804.41
Undistributed Expenditures - Health Services:					
Salaries					
Purchased Professional and Technical Services	162.00	(162.00)			
Supplies and Materials					
Total Undistributed Expenditures - Health Services	162.00	(162.00)	-	-	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
Total Undistributed Expenditures - Guidance	-	-	-	-	-
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	196,851.00	(196,851.00)			
Supplies and Materials	3,240.00	3,769.14	7,009.14	6,570.59	438.55
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	200,091.00	(193,081.86)	7,009.14	6,570.59	438.55

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

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 - Instructional Staff Training Services:					
Purchased Professional - Educational Services	\$ 1,620.00	\$ (1,620.00)			
Other Purchased Services	162.00	(162.00)			
	<u>1,782.00</u>	<u>(1,782.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Undistributed Expenditures - Instructional Staff Training Services	<u>1,782.00</u>	<u>(1,782.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	17,308.00	206,248.00	223,556.00	222,981.97	574.03
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	53,382.00	(53,000.00)	382.00		382.00
Other Salaries	2,106.00	4,636.00	6,742.00	6,000.00	742.00
Other Purchased Services	972.00	(162.00)	810.00	810.00	
Supplies and Materials					
	<u>73,768.00</u>	<u>157,722.00</u>	<u>231,490.00</u>	<u>229,791.97</u>	<u>1,698.03</u>
Total Undistributed Expenditures - Support Services-School Admin.	<u>73,768.00</u>	<u>157,722.00</u>	<u>231,490.00</u>	<u>229,791.97</u>	<u>1,698.03</u>
Undistributed Expenditures - Security:					
Salaries	12,900.00	30,287.16	43,187.16	42,357.76	829.40
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	1,458.00	1,942.00	3,400.00	2,024.00	1,376.00

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

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 - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 53,662.00		\$ 53,662.00	\$ 53,662.00	
Other Retirement Contributions - PERS	56,033.00		56,033.00	56,033.00	
Health Benefits	609,768.00	\$ 617.68	610,385.68	610,385.68	
	<u>719,463.00</u>	<u>617.68</u>	<u>720,080.68</u>	<u>720,080.68</u>	<u>\$ -</u>
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>719,463.00</u>	<u>617.68</u>	<u>720,080.68</u>	<u>720,080.68</u>	<u>\$ -</u>
	<u>1,064,759.00</u>	<u>(57,835.25)</u>	<u>1,006,923.75</u>	<u>1,001,777.36</u>	<u>5,146.39</u>
Total Undistributed Expenditures	<u>1,064,759.00</u>	<u>(57,835.25)</u>	<u>1,006,923.75</u>	<u>1,001,777.36</u>	<u>5,146.39</u>
Total General Current Expense	<u>2,992,149.00</u>	<u>164,680.00</u>	<u>3,156,829.00</u>	<u>3,134,807.65</u>	<u>22,021.35</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	324.00	9,074.00	9,398.00	6,532.19	2,865.81
	<u>324.00</u>	<u>9,074.00</u>	<u>9,398.00</u>	<u>6,532.19</u>	<u>2,865.81</u>
District-Wide School Based Expenditures	<u>2,992,473.00</u>	<u>173,754.00</u>	<u>3,166,227.00</u>	<u>3,141,339.84</u>	<u>24,887.16</u>
Other Financing Sources :					
Operating Transfer In	2,992,473.00	173,754.00	3,166,227.00	3,141,339.84	(24,887.16)
	<u>2,992,473.00</u>	<u>173,754.00</u>	<u>3,166,227.00</u>	<u>3,141,339.84</u>	<u>(24,887.16)</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, 2019

School: Forest Hill 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	\$ 122,035.00	\$ 33,000.00	\$ 155,035.00	\$ 154,659.98	\$ 375.02
Grades 1-5	1,136,085.00	(46,660.01)	1,089,424.99	1,088,813.97	611.02
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	47,667.00	(12,000.00)	35,667.00	35,546.50	120.50
Purchased Professional - Educational Services	25,951.00	15,989.66	41,940.66	40,273.30	1,667.36
Other Purchased Services					
General Supplies	23,040.00	19,280.35	42,320.35	41,271.84	1,048.51
Textbooks	1,280.00	(859.94)	420.06		420.06
Other Objects	3,584.00	(2,000.00)	1,584.00	1,364.00	220.00
Total Regular Programs	1,359,642.00	6,750.06	1,366,392.06	1,361,929.59	4,462.47
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	146,295.00	-	146,295.00	146,075.00	220.00
Learning and/or Language Disabilities:					
Salaries of Teachers	58,994.00	(58,000.00)	994.00		994.00
Other Salaries for Instruction		20,782.80	20,782.80	20,452.00	330.80
Total Learning and/or Language Disabilities	58,994.00	(37,217.20)	21,776.80	20,452.00	1,324.80

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Forest Hill 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					
Total Behavioral Disabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Multiple Disabilities:					
Salaries of Teachers	54,927.00	(54,013.00)	914.00	-	914.00
Resource Room / Resource Center:					
Salaries of Teachers	235,783.00	123,000.00	358,783.00	358,626.76	156.24
Autism:					
Salaries of Teachers	120,120.00	2,000.00	122,120.00	121,658.00	462.00
Other Salaries for Instruction	146,834.00	(81,780.80)	65,053.20	64,207.00	846.20
Total Autism	266,954.00	(79,780.80)	187,173.20	185,865.00	1,308.20
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	762,953.00	(48,011.00)	714,942.00	711,018.76	3,923.24

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Forest Hill 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):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	43,502.00	(43,502.00)			
Other Salaries for Instruction					
Total Bilingual Education	<u>43,502.00</u>	<u>(43,502.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,166,097.00</u>	<u>(84,762.94)</u>	<u>2,081,334.06</u>	<u>2,072,948.35</u>	<u>8,385.71</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, 2019

School: Forest Hill 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 of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 55,863.00	\$ (55,863.00)			
Supplies and Materials	1,280.00	(447.00)	\$ 833.00	\$ 725.00	\$ 108.00
Total Undistributed Expenditures - Attendance and Social Work	<u>57,143.00</u>	<u>(56,310.00)</u>	<u>833.00</u>	<u>725.00</u>	<u>108.00</u>
Undistributed Expenditures - Health Services:					
Salaries	87,142.00	(1,000.00)	86,142.00	85,405.75	736.25
Purchased Professional and Technical Services	256.00	1,009.00	1,265.00	330.00	935.00
Supplies and Materials					
Total Undistributed Expenditures - Health Services	<u>87,398.00</u>	<u>9.00</u>	<u>87,407.00</u>	<u>85,735.75</u>	<u>1,671.25</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	93,116.00	(1,099.96)	92,016.04	91,445.00	571.04
Salaries of Secretarial and Clerical Assistants					
Other Salaries		57,099.96	57,099.96	57,099.92	0.04
Purchased Professional Educational Services					
Total Undistributed Expenditures - Guidance	<u>93,116.00</u>	<u>56,000.00</u>	<u>149,116.00</u>	<u>148,544.92</u>	<u>571.08</u>
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries					
Supplies and Materials	5,120.00	6,161.00	11,281.00	8,066.55	3,214.45
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	<u>5,120.00</u>	<u>6,161.00</u>	<u>11,281.00</u>	<u>8,066.55</u>	<u>3,214.45</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, 2019

School: Forest Hill 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:					
Purchased Professional - Educational Services	\$ 2,560.00	\$ (2,560.00)			
Other Purchased Services	256.00	(256.00)			
	<u>2,816.00</u>	<u>(2,816.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Undistributed Expenditures - Instructional Staff Training Services					
	<u>2,816.00</u>	<u>(2,816.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	123,019.00	136,627.63	259,646.63	258,872.07	774.56
Salaries of Other Professional Staff	90,200.00	372.37	90,572.37	90,000.00	572.37
Salaries of Secretarial and Clerical Assistants					
Other Salaries	2,048.00	41,952.00	44,000.00	43,238.85	761.15
Other Purchased Services	1,536.00	(136.00)	1,400.00	500.00	900.00
Supplies and Materials		714.32	714.32	689.84	24.48
	<u>216,803.00</u>	<u>179,530.32</u>	<u>396,333.32</u>	<u>393,300.76</u>	<u>3,032.56</u>
Total Undistributed Expenditures - Support Services-School Admin.					
	<u>216,803.00</u>	<u>179,530.32</u>	<u>396,333.32</u>	<u>393,300.76</u>	<u>3,032.56</u>
Undistributed Expenditures - Security:					
Salaries	64,097.00	8,000.00	72,097.00	71,261.84	835.16
	<u>64,097.00</u>	<u>8,000.00</u>	<u>72,097.00</u>	<u>71,261.84</u>	<u>835.16</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	2,304.00	7,747.00	10,051.00	1,562.00	8,489.00
	<u>2,304.00</u>	<u>7,747.00</u>	<u>10,051.00</u>	<u>1,562.00</u>	<u>8,489.00</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, 2019

<u>School: Forest Hill School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 65,678.00		\$ 65,678.00	\$ 65,678.00	
Other Retirement Contributions - PERS	53,535.00		53,535.00	53,535.00	
Health Benefits	696,996.00	\$ 1,194.62	698,190.62	697,650.50	\$ 540.12
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>816,209.00</u>	<u>1,194.62</u>	<u>817,403.62</u>	<u>816,863.50</u>	<u>540.12</u>
Total Undistributed Expenditures	<u>1,345,006.00</u>	<u>199,515.94</u>	<u>1,544,521.94</u>	<u>1,526,060.32</u>	<u>18,461.62</u>
Total General Current Expense	<u>3,511,103.00</u>	<u>114,753.00</u>	<u>3,625,856.00</u>	<u>3,599,008.67</u>	<u>26,847.33</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	512.00	488.00	1,000.00	-	1,000.00
District-Wide School Based Expenditures	<u>3,511,615.00</u>	<u>115,241.00</u>	<u>3,626,856.00</u>	<u>3,599,008.67</u>	<u>27,847.33</u>
Other Financing Sources :					
Operating Transfer In	3,511,615.00	115,241.00	3,626,856.00	3,599,283.67	(27,572.33)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>275.00</u>	<u>275.00</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>\$ 275.00</u>	<u>\$ 275.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Riletta Twyne Cream Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 144,016.00	\$ 56,000.00	\$ 200,016.00	\$ 199,946.62	\$ 69.38
Grades 1-5	618,918.00	424.00	619,342.00	618,652.24	689.76
Grades 6-8	310,945.00	219,964.60	530,909.60	529,501.10	1,408.50
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	63,134.00	(30,000.00)	33,134.00	32,355.50	778.50
Purchased Professional - Educational Services	23,315.00	(13,135.39)	10,179.61	9,194.61	985.00
Other Purchased Services					
General Supplies	20,700.00	(10,466.00)	10,234.00	8,767.28	1,466.72
Textbooks	1,150.00	(1,150.00)			
Other Objects	3,220.00	2,730.00	5,950.00	5,162.35	787.65
	<u>1,185,398.00</u>	<u>224,367.21</u>	<u>1,409,765.21</u>	<u>1,403,579.70</u>	<u>6,185.51</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Mild					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
	<u>164,618.00</u>	<u>(14,000.00)</u>	<u>150,618.00</u>	<u>150,002.79</u>	<u>615.21</u>
Total Learning and/or Language Disabilities					
	<u>164,618.00</u>	<u>(14,000.00)</u>	<u>150,618.00</u>	<u>150,002.79</u>	<u>615.21</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, 2019

School: Riletta Twyne Cream Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 73,393.00	\$ 68,000.00	\$ 141,393.00	\$ 141,151.17	\$ 241.83
Other Salaries for Instruction					
Total Behavioral Disabilities	<u>73,393.00</u>	<u>68,000.00</u>	<u>141,393.00</u>	<u>141,151.17</u>	<u>241.83</u>
Multiple Disabilities:					
Salaries of Teachers	<u>162,466.00</u>	<u>(30,565.23)</u>	<u>131,900.77</u>	<u>131,119.84</u>	<u>780.93</u>
Resource Room / Resource Center:					
Salaries of Teachers	<u>54,312.00</u>	<u>86,412.42</u>	<u>140,724.42</u>	<u>139,876.58</u>	<u>847.84</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction	<u>81,817.00</u>	<u>(81,400.00)</u>	<u>417.00</u>	<u>-</u>	<u>417.00</u>
Total Autism	<u>81,817.00</u>	<u>(81,400.00)</u>	<u>417.00</u>	<u>-</u>	<u>417.00</u>
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education	<u>536,606.00</u>	<u>28,447.19</u>	<u>565,053.19</u>	<u>562,150.38</u>	<u>2,902.81</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, 2019

School: Riletta Twyne Cream Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	31,264.00	(31,000.00)	264.00		264.00
Other Salaries for Instruction					
Total Bilingual Education	<u>31,264.00</u>	<u>(31,000.00)</u>	<u>264.00</u>	<u>-</u>	<u>264.00</u>
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,753,268.00</u>	<u>221,814.40</u>	<u>1,975,082.40</u>	<u>1,965,730.08</u>	<u>9,352.32</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, 2019

School: Riletta Twyne Cream Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 58,938.00	\$ 119,095.00	\$ 178,033.00	\$ 177,204.42	\$ 828.58
Supplies and Materials	1,150.00	577.50	1,727.50	854.30	873.20
	<u>60,088.00</u>	<u>119,672.50</u>	<u>179,760.50</u>	<u>178,058.72</u>	<u>1,701.78</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	87,301.00	(1,000.00)	86,301.00	85,826.00	475.00
Purchased Professional and Technical Services	230.00	1,282.50	1,512.50	591.25	921.25
Supplies and Materials					
	<u>87,531.00</u>	<u>282.50</u>	<u>87,813.50</u>	<u>86,417.25</u>	<u>1,396.25</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	90,516.00	(2,000.00)	88,516.00	88,308.00	208.00
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
	<u>90,516.00</u>	<u>(2,000.00)</u>	<u>88,516.00</u>	<u>88,308.00</u>	<u>208.00</u>
Total Undistributed Expenditures - Guidance					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	102,519.00	(102,519.00)			
Supplies and Materials	4,600.00	4,714.57	9,314.57	8,689.77	624.80
Other Objects					
	<u>107,119.00</u>	<u>(97,804.43)</u>	<u>9,314.57</u>	<u>8,689.77</u>	<u>624.80</u>
Total Undistributed Expenditures - Improvement Instructional 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, 2019

School: Riletta Twyne Cream Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	\$ 2,300.00	\$ 1,700.00	\$ 4,000.00	\$ 4,000.00	
Other Purchased Services	230.00	(230.00)			
	<u>2,530.00</u>	<u>1,470.00</u>	<u>4,000.00</u>	<u>4,000.00</u>	<u>\$ -</u>
Total Undistributed Expenditures - Instructional Staff Training Services	<u>2,530.00</u>	<u>1,470.00</u>	<u>4,000.00</u>	<u>4,000.00</u>	<u>\$ -</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	117,556.00	106,000.00	223,556.00	222,690.42	865.58
Salaries of Other Professional Staff	77,900.00	1,000.00	78,900.00	78,000.00	900.00
Salaries of Secretarial and Clerical Assistants	53,103.00	(53,000.00)	103.00		103.00
Other Salaries	1,840.00	(1,761.92)	78.08	78.08	
Other Purchased Services	1,380.00	(130.00)	1,250.00	500.00	750.00
Supplies and Materials		1,242.23	1,242.23	724.89	517.34
	<u>251,779.00</u>	<u>53,350.31</u>	<u>305,129.31</u>	<u>301,993.39</u>	<u>3,135.92</u>
Total Undistributed Expenditures - Support Services-School Admin.	<u>251,779.00</u>	<u>53,350.31</u>	<u>305,129.31</u>	<u>301,993.39</u>	<u>3,135.92</u>
Undistributed Expenditures - Security:					
Salaries	54,145.00	36,000.00	90,145.00	89,441.04	703.96
	<u>54,145.00</u>	<u>36,000.00</u>	<u>90,145.00</u>	<u>89,441.04</u>	<u>703.96</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	2,070.00	3,532.00	5,602.00	5,416.75	185.25
	<u>2,070.00</u>	<u>3,532.00</u>	<u>5,602.00</u>	<u>5,416.75</u>	<u>185.25</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

<u>School: Riletta Twyne Cream Family School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 62,629.00		\$ 62,629.00	\$ 62,629.00	
Other Retirement Contributions - PERS	58,224.00		58,224.00	58,224.00	
Health Benefits	582,458.00	\$ 510.60	582,968.60	582,968.60	
Total Undistributed Expenditures - Unallocated Employee Benefits	703,311.00	510.60	703,821.60	703,821.60	\$ -
Total Undistributed Expenditures	1,359,089.00	115,013.48	1,474,102.48	1,466,146.52	7,955.96
Total General Current Expense	3,112,357.00	336,827.88	3,449,184.88	3,431,876.60	17,308.28
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	460.00	566.12	1,026.12	1,026.12	-
District-Wide School Based Expenditures	3,112,817.00	337,394.00	3,450,211.00	3,432,902.72	17,308.28
Other Financing Sources :					
Operating Transfer In	3,112,817.00	337,394.00	3,450,211.00	3,434,148.66	(16,062.34)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	1,245.94	1,245.94
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ 1,245.94	\$ 1,245.94

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Harry C. Sharp 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	\$ 164,934.00	\$ (88,000.00)	\$ 76,934.00	\$ 76,303.00	\$ 631.00
Grades 1-5	1,062,060.00	69,000.00	1,131,060.00	1,130,799.37	260.63
Grades 6-8	482,991.00	(203,993.78)	278,997.22	277,915.30	1,081.92
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	63,803.00	(10,000.00)	53,803.00	53,707.61	95.39
Purchased Professional - Educational Services	66,747.00	(23,140.69)	43,606.31	43,374.96	231.35
Other Purchased Services					
General Supplies	60,935.00	6,412.26	67,347.26	58,393.66	8,953.60
Textbooks	1,600.00	2,203.48	3,803.48	3,717.00	86.48
Other Objects	4,480.00	2,847.00	7,327.00	6,439.19	887.81
Total Regular Programs	1,907,550.00	(244,671.73)	1,662,878.27	1,650,650.09	12,228.18
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers					
Total Learning and/or Language Disabilities:	58,002.00	34,571.20	92,573.20	91,483.00	1,090.20
Salaries of Teachers	58,002.00	34,571.20	92,573.20	91,483.00	1,090.20
Other Salaries for Instruction					
Total Learning and/or Language Disabilities	58,002.00	34,571.20	92,573.20	91,483.00	1,090.20

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Harry C. Sharp Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	540,375.00	88,428.80	628,803.80	628,654.00	149.80
Autism:					
Salaries of Teachers	53,184.00	(53,000.00)	184.00	184.00	184.00
Other Salaries for Instruction	126,270.00	(126,000.00)	270.00	270.00	270.00
Total Autism	179,454.00	(179,000.00)	454.00	-	454.00
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	777,831.00	(56,000.00)	721,831.00	720,137.00	1,694.00

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Harry C. Sharp 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):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	54,927.00	(29,000.00)	25,927.00	25,915.36	11.64
Other Salaries for Instruction					
Total Bilingual Education	<u>54,927.00</u>	<u>(29,000.00)</u>	<u>25,927.00</u>	<u>25,915.36</u>	<u>11.64</u>
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction	40,000.00	(40,000.00)			
Total Before/After School Programs	<u>40,000.00</u>	<u>(40,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Total Instruction	<u>2,780,308.00</u>	<u>(369,671.73)</u>	<u>2,410,636.27</u>	<u>2,396,702.45</u>	<u>13,933.82</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, 2019

School: Harry C. Sharp 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 of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 63,038.00	\$ (13,000.00)	\$ 50,038.00	\$ 49,999.92	\$ 38.08
Supplies and Materials	1,600.00	(1,600.00)			
	<u>64,638.00</u>	<u>(14,600.00)</u>	<u>50,038.00</u>	<u>49,999.92</u>	<u>38.08</u>
Total Undistributed Expenditures - Attendance and Social Work	<u>64,638.00</u>	<u>(14,600.00)</u>	<u>50,038.00</u>	<u>49,999.92</u>	<u>38.08</u>
Undistributed Expenditures - Health Services:					
Salaries	70,318.00	3,000.00	73,318.00	72,536.45	781.55
Purchased Professional and Technical Services	320.00	440.00	760.00		760.00
Supplies and Materials		154.66	154.66	154.66	
	<u>70,638.00</u>	<u>3,594.66</u>	<u>74,232.66</u>	<u>72,691.11</u>	<u>1,541.55</u>
Total Undistributed Expenditures - Health Services	<u>70,638.00</u>	<u>3,594.66</u>	<u>74,232.66</u>	<u>72,691.11</u>	<u>1,541.55</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	83,028.00	(83,000.00)	28.00		28.00
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
	<u>83,028.00</u>	<u>(83,000.00)</u>	<u>28.00</u>	<u>-</u>	<u>28.00</u>
Total Undistributed Expenditures - Guidance	<u>83,028.00</u>	<u>(83,000.00)</u>	<u>28.00</u>	<u>-</u>	<u>28.00</u>
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	102,500.00	(101,832.68)	667.32		667.32
Supplies and Materials	6,400.00	1,177.67	7,577.67	7,548.25	29.42
Other Objects					
	<u>108,900.00</u>	<u>(100,655.01)</u>	<u>8,244.99</u>	<u>7,548.25</u>	<u>696.74</u>
Total Undistributed Expenditures - Improvement Instructional Services	<u>108,900.00</u>	<u>(100,655.01)</u>	<u>8,244.99</u>	<u>7,548.25</u>	<u>696.74</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, 2019

School: Harry C. Sharp 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:					
Purchased Professional - Educational Services	\$ 3,200.00	\$ 71.92	\$ 3,271.92	\$ 971.92	\$ 2,300.00
Other Purchased Services	320.00	(320.00)			
Total Undistributed Expenditures - Instructional Staff Training Services	3,520.00	(248.08)	3,271.92	971.92	2,300.00
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	112,360.00	70,000.00	182,360.00	181,844.80	515.20
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	53,103.00	(1,200.00)	51,903.00	51,808.08	94.92
Other Salaries	4,160.00	25,640.00	29,800.00	29,600.00	200.00
Other Purchased Services	1,920.00	(1,670.00)	250.00	250.00	
Supplies and Materials		999.66	999.66	829.66	170.00
Total Undistributed Expenditures - Support Services-School Admin.	171,543.00	93,769.66	265,312.66	264,332.54	980.12
Undistributed Expenditures - Security:					
Salaries	51,231.00	7,000.00	58,231.00	58,080.29	150.71
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	2,880.00	9,710.00	12,590.00	12,494.25	95.75

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Harry C. Sharp Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 53,814.00		\$ 53,814.00	\$ 53,814.00	
Other Retirement Contributions - PERS	44,811.00		44,811.00	44,811.00	
Health Benefits	789,927.00	\$ 471.50	790,398.50	790,398.50	
	<u>888,552.00</u>	<u>471.50</u>	<u>889,023.50</u>	<u>889,023.50</u>	<u>\$ -</u>
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>888,552.00</u>	<u>471.50</u>	<u>889,023.50</u>	<u>889,023.50</u>	<u>\$ -</u>
	<u>1,444,930.00</u>	<u>(83,957.27)</u>	<u>1,360,972.73</u>	<u>1,355,141.78</u>	<u>5,830.95</u>
Total Undistributed Expenditures	<u>1,444,930.00</u>	<u>(83,957.27)</u>	<u>1,360,972.73</u>	<u>1,355,141.78</u>	<u>5,830.95</u>
Total General Current Expense	<u>4,225,238.00</u>	<u>(453,629.00)</u>	<u>3,771,609.00</u>	<u>3,751,844.23</u>	<u>19,764.77</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	640.00	(640.00)	-	-	-
	<u>640.00</u>	<u>(640.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
District-Wide School Based Expenditures	<u>4,225,878.00</u>	<u>(454,269.00)</u>	<u>3,771,609.00</u>	<u>3,751,844.23</u>	<u>19,764.77</u>
Other Financing Sources :					
Operating Transfer In	4,225,878.00	(454,269.00)	3,771,609.00	3,751,844.23	(19,764.77)
	<u>4,225,878.00</u>	<u>(454,269.00)</u>	<u>3,771,609.00</u>	<u>3,751,844.23</u>	<u>(19,764.77)</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, 2019

School: Dr. Ulysses S. Wiggins College Preparatory Lab 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	\$ 176,759.00	\$ (59,000.00)	\$ 117,759.00	\$ 116,927.78	\$ 831.22
Grades 1-5	987,256.00	31,680.23	1,018,936.23	1,018,208.43	727.80
Grades 6-8	500,586.00	7,000.00	507,586.00	507,192.09	393.91
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	65,461.00	(12,213.00)	53,248.00	51,657.58	1,590.42
Purchased Professional - Educational Services	29,701.00	8,345.38	38,046.38	38,046.38	
Other Purchased Services					
General Supplies	26,370.00	44,679.18	71,049.18	63,126.74	7,922.44
Textbooks	1,465.00	(1,465.00)			
Other Objects	4,102.00	(3,671.80)	430.20	362.60	67.60
	<u>1,791,700.00</u>	<u>15,354.99</u>	<u>1,807,054.99</u>	<u>1,795,521.60</u>	<u>11,533.39</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
	<u>184,206.00</u>	<u>(51,974.48)</u>	<u>132,231.52</u>	<u>132,176.00</u>	<u>55.52</u>
	<u>-</u>	<u>84,692.80</u>	<u>84,692.80</u>	<u>83,435.08</u>	<u>1,257.72</u>
Total Learning and/or Language Disabilities	<u>184,206.00</u>	<u>32,718.32</u>	<u>216,924.32</u>	<u>215,611.08</u>	<u>1,313.24</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, 2019

School: Dr. Ulysses S. Wiggins College Preparatory Lab 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					
Total Behavioral Disabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	275,230.00	90,000.00	365,230.00	364,941.00	289.00
Autism:					
Salaries of Teachers					
Other Salaries for Instruction	32,101.00	(32,101.00)			
Total Autism	32,101.00	(32,101.00)	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	491,537.00	90,617.32	582,154.32	580,552.08	1,602.24

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Dr. Ulysses S. Wiggins College Preparatory Lab 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):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ 2,050.00	\$ 2,050.00	\$ 1,350.00	\$ 700.00
Bilingual Education:					
Salaries of Teachers	90,516.00	(90,516.00)			
Other Salaries for Instruction					
Total Bilingual Education	90,516.00	(90,516.00)	-	-	-
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Total Instruction	2,373,753.00	17,506.31	2,391,259.31	2,377,423.68	13,835.63

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Dr. Ulysses S. Wiggins College Preparatory Lab 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 of Drop-Out Prevention Officer/Coordinators		\$ 1,182.87	\$ 1,182.87		\$ 1,182.87
Salaries of Family Support Teams		111,277.94	163,040.94	\$ 162,620.98	419.96
Salaries of Community/School Coordinators	\$ 51,763.00				
Supplies and Materials	1,465.00	(1,465.00)			
	<u>53,228.00</u>	<u>110,995.81</u>	<u>164,223.81</u>	<u>162,620.98</u>	<u>1,602.83</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	86,071.00		86,071.00	84,722.38	1,348.62
Purchased Professional and Technical Services	293.00	(293.00)			
Supplies and Materials					
	<u>86,364.00</u>	<u>(293.00)</u>	<u>86,071.00</u>	<u>84,722.38</u>	<u>1,348.62</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	75,443.00	3,000.00	78,443.00	78,136.75	306.25
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
	<u>75,443.00</u>	<u>3,000.00</u>	<u>78,443.00</u>	<u>78,136.75</u>	<u>306.25</u>
Total Undistributed Expenditures - Guidance					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	211,342.00	(211,153.00)	189.00		189.00
Supplies and Materials	5,860.00	(2,943.22)	2,916.78	1,448.32	1,468.46
Other Objects					
	<u>217,202.00</u>	<u>(214,096.22)</u>	<u>3,105.78</u>	<u>1,448.32</u>	<u>1,657.46</u>
Total Undistributed Expenditures - Improvement Instructional 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, 2019

<u>School: Dr. Ulysses S. Wiggins College Preparatory Lab School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	\$ 2,930.00	\$ (130.00)	\$ 2,800.00	\$ 2,800.00	
Other Purchased Services	293.00	(293.00)			
	<u>3,223.00</u>	<u>(423.00)</u>	<u>2,800.00</u>	<u>2,800.00</u>	<u>\$ -</u>
Total Undistributed Expenditures - Instructional Staff Training Services	<u>3,223.00</u>	<u>(423.00)</u>	<u>2,800.00</u>	<u>2,800.00</u>	<u>\$ -</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	113,787.00	(8,101.15)	105,685.85	105,465.28	220.57
Salaries of Other Professional Staff	86,100.00		86,100.00	85,999.92	100.08
Salaries of Secretarial and Clerical Assistants	54,442.00		54,442.00	53,393.92	1,048.08
Other Salaries	2,344.00	50,442.15	52,786.15	44,067.67	8,718.48
Other Purchased Services	1,758.00	(258.00)	1,500.00	1,500.00	
Supplies and Materials					
	<u>258,431.00</u>	<u>42,083.00</u>	<u>300,514.00</u>	<u>290,426.79</u>	<u>10,087.21</u>
Total Undistributed Expenditures - Support Services-School Admin.	<u>258,431.00</u>	<u>42,083.00</u>	<u>300,514.00</u>	<u>290,426.79</u>	<u>10,087.21</u>
Undistributed Expenditures - Security:					
Salaries	90,498.00	23,000.00	113,498.00	112,543.12	954.88
	<u>90,498.00</u>	<u>23,000.00</u>	<u>113,498.00</u>	<u>112,543.12</u>	<u>954.88</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	2,637.00	7,423.00	10,060.00	3,709.00	6,351.00
	<u>2,637.00</u>	<u>7,423.00</u>	<u>10,060.00</u>	<u>3,709.00</u>	<u>6,351.00</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, 2019

School: Dr. Ulysses S. Wiggins College Preparatory Lab School

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 55,773.00		\$ 55,773.00	\$ 55,773.00	
Other Retirement Contributions - PERS	59,913.00		59,913.00	59,913.00	
Health Benefits	713,707.00	\$ 319.10	714,026.10	714,026.10	
Total Undistributed Expenditures - Unallocated Employee Benefits	829,393.00	319.10	829,712.10	829,712.10	\$ -
Total Undistributed Expenditures	1,616,419.00	(27,991.31)	1,588,427.69	1,566,119.44	22,308.25
Total General Current Expense	3,990,172.00	(10,485.00)	3,979,687.00	3,943,543.12	36,143.88
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	586.00	(586.00)	-	-	-
District-Wide School Based Expenditures	3,990,758.00	(11,071.00)	3,979,687.00	3,943,543.12	36,143.88
Other Financing Sources :					
Operating Transfer In	3,990,758.00	(11,071.00)	3,979,687.00	3,943,543.12	(36,143.88)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Veterans Memorial Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 90,516.00	\$ 66,000.00	\$ 156,516.00	\$ 155,811.00	\$ 705.00
Grades 1-5	1,040,454.00	(126,120.76)	914,333.24	913,678.43	654.81
Grades 6-8	444,929.00	540,000.00	984,929.00	984,743.43	185.57
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	32,101.00	32,000.00	64,101.00	63,295.61	805.39
Purchased Professional - Educational Services	41,968.00	(24,792.36)	17,175.64	16,955.64	220.00
Other Purchased Services					
General Supplies	37,260.00	(18,215.75)	19,044.25	17,676.36	1,367.89
Textbooks	2,070.00	(1,906.58)	163.42	163.42	163.42
Other Objects	5,796.00	1,738.00	7,534.00	7,150.49	383.51
Total Regular Programs	1,695,094.00	468,702.55	2,163,796.55	2,159,310.96	4,485.59
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers					
Total Learning and/or Language Disabilities:					
Salaries of Teachers	217,811.00		217,811.00	217,166.00	645.00
Other Salaries for Instruction		26,496.80	26,496.80	26,076.84	419.96
Total Learning and/or Language Disabilities	217,811.00	26,496.80	244,307.80	243,242.84	1,064.96

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Veterans Memorial Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 68,371.00	\$ 3,000.00	\$ 71,371.00	\$ 71,203.00	\$ 168.00
Other Salaries for Instruction					
Total Behavioral Disabilities	<u>68,371.00</u>	<u>3,000.00</u>	<u>71,371.00</u>	<u>71,203.00</u>	<u>168.00</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	<u>202,531.00</u>	<u>(85,000.00)</u>	<u>117,531.00</u>	<u>116,863.19</u>	<u>667.81</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction	<u>19,098.00</u>	<u>(19,000.00)</u>	<u>98.00</u>		<u>98.00</u>
Total Autism	<u>19,098.00</u>	<u>(19,000.00)</u>	<u>98.00</u>	<u>-</u>	<u>98.00</u>
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education	<u>507,811.00</u>	<u>(74,503.20)</u>	<u>433,307.80</u>	<u>431,309.03</u>	<u>1,998.77</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, 2019

School: Veterans Memorial Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	692,893.00	(131,000.00)	561,893.00	560,946.63	946.37
Other Salaries for Instruction					
Total Bilingual Education	<u>692,893.00</u>	<u>(131,000.00)</u>	<u>561,893.00</u>	<u>560,946.63</u>	<u>946.37</u>
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Total Instruction	<u>2,895,798.00</u>	<u>263,199.35</u>	<u>3,158,997.35</u>	<u>3,151,566.62</u>	<u>7,430.73</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, 2019

School: Veterans Memorial Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 56,375.00	\$ (465.00)	\$ 55,910.00	\$ 55,438.50	\$ 471.50
Supplies and Materials	2,070.00	(1,970.00)	100.00	100.00	
	<u>58,445.00</u>	<u>(2,435.00)</u>	<u>56,010.00</u>	<u>55,538.50</u>	<u>471.50</u>
Total Undistributed Expenditures - Attendance and Social Work	<u>58,445.00</u>	<u>(2,435.00)</u>	<u>56,010.00</u>	<u>55,538.50</u>	<u>471.50</u>
Undistributed Expenditures - Health Services:					
Salaries	73,803.00	3,000.00	76,803.00	76,303.00	500.00
Purchased Professional and Technical Services	414.00	(414.00)			
Supplies and Materials					
	<u>74,217.00</u>	<u>2,586.00</u>	<u>76,803.00</u>	<u>76,303.00</u>	<u>500.00</u>
Total Undistributed Expenditures - Health Services	<u>74,217.00</u>	<u>2,586.00</u>	<u>76,803.00</u>	<u>76,303.00</u>	<u>500.00</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	92,660.00	(1,000.00)	91,660.00	91,475.65	184.35
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
	<u>92,660.00</u>	<u>(1,000.00)</u>	<u>91,660.00</u>	<u>91,475.65</u>	<u>184.35</u>
Total Undistributed Expenditures - Guidance	<u>92,660.00</u>	<u>(1,000.00)</u>	<u>91,660.00</u>	<u>91,475.65</u>	<u>184.35</u>
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	136,412.00	(135,538.00)	874.00		874.00
Supplies and Materials	8,280.00	(623.00)	7,657.00	3,317.31	4,339.69
Other Objects					
	<u>144,692.00</u>	<u>(136,161.00)</u>	<u>8,531.00</u>	<u>3,317.31</u>	<u>5,213.69</u>
Total Undistributed Expenditures - Improvement Instructional Services	<u>144,692.00</u>	<u>(136,161.00)</u>	<u>8,531.00</u>	<u>3,317.31</u>	<u>5,213.69</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, 2019

School: Veterans Memorial Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	\$ 4,140.00	\$ (4,140.00)			
Other Purchased Services	414.00	(414.00)			
	<u>4,554.00</u>	<u>(4,554.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Undistributed Expenditures - Instructional Staff Training Services					
	<u>4,554.00</u>	<u>(4,554.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	135,437.00	(22,000.00)	113,437.00	112,749.80	687.20
Salaries of Other Professional Staff	89,175.00	(89,000.00)	175.00	175.00	175.00
Salaries of Secretarial and Clerical Assistants	53,219.00		53,219.00	52,421.12	797.88
Other Salaries	3,312.00	6,486.00	9,798.00	9,749.23	48.77
Other Purchased Services	2,484.00	116.00	2,600.00	1,650.00	950.00
Supplies and Materials		2,540.25	2,540.25	1,728.05	812.20
	<u>283,627.00</u>	<u>(101,857.75)</u>	<u>181,769.25</u>	<u>178,298.20</u>	<u>3,471.05</u>
Total Undistributed Expenditures - Support Services-School Admin.					
	<u>283,627.00</u>	<u>(101,857.75)</u>	<u>181,769.25</u>	<u>178,298.20</u>	<u>3,471.05</u>
Undistributed Expenditures - Security:					
Salaries	85,598.00	18,000.00	103,598.00	102,804.64	793.36
	<u>85,598.00</u>	<u>18,000.00</u>	<u>103,598.00</u>	<u>102,804.64</u>	<u>793.36</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors					
	3,726.00	7,452.00	11,178.00	8,092.89	3,085.11
	<u>3,726.00</u>	<u>7,452.00</u>	<u>11,178.00</u>	<u>8,092.89</u>	<u>3,085.11</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, 2019

<u>School: Veterans Memorial Family School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 57,153.00		\$ 57,153.00	\$ 57,153.00	
Other Retirement Contributions - PERS	51,303.00		51,303.00	51,303.00	
Health Benefits	811,938.00	\$ 691.40	812,629.40	812,629.40	
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>920,394.00</u>	<u>691.40</u>	<u>921,085.40</u>	<u>921,085.40</u>	<u>\$ -</u>
Total Undistributed Expenditures	<u>1,667,913.00</u>	<u>(217,278.35)</u>	<u>1,450,634.65</u>	<u>1,436,915.59</u>	<u>13,719.06</u>
Total General Current Expense	<u>4,563,711.00</u>	<u>45,921.00</u>	<u>4,609,632.00</u>	<u>4,588,482.21</u>	<u>21,149.79</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	828.00	(428.00)	400.00	240.80	159.20
District-Wide School Based Expenditures	<u>4,564,539.00</u>	<u>45,493.00</u>	<u>4,610,032.00</u>	<u>4,588,723.01</u>	<u>21,308.99</u>
Other Financing Sources :					
Operating Transfer In	4,564,539.00	45,493.00	4,610,032.00	4,592,223.01	(17,808.99)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,500.00</u>	<u>3,500.00</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>\$ 3,500.00</u>	<u>\$ 3,500.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Henry B. Wilson Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 271,107.00	\$ (105,000.00)	\$ 166,107.00	\$ 165,220.00	\$ 887.00
Grades 1-5	1,717,414.00	(21,257.36)	1,696,156.64	1,694,890.81	1,265.83
Grades 6-8	466,631.00	131,000.00	597,631.00	596,826.48	804.52
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	116,116.00	13,000.00	129,116.00	128,933.55	182.45
Purchased Professional - Educational Services	52,713.00	(31,413.40)	21,299.60	21,099.60	200.00
Other Purchased Services		23,494.80	23,494.80	22,456.22	1,038.58
General Supplies	46,800.00	(6,216.04)	40,583.96	36,918.57	3,665.39
Textbooks	2,600.00	(2,436.58)	163.42		163.42
Other Objects	7,280.00	8,307.22	15,587.22	9,626.91	5,960.31
Total Regular Programs	2,680,661.00	9,478.64	2,690,139.64	2,675,972.14	14,167.50
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers					
Total Learning and/or Language Disabilities:	197,068.00	11,235.20	208,303.20	208,151.96	151.24
Salaries of Teachers	197,068.00	11,235.20	208,303.20	208,151.96	151.24
Other Salaries for Instruction		44,764.80	44,764.80	43,914.40	850.40
Total Learning and/or Language Disabilities	197,068.00	56,000.00	253,068.00	252,066.36	1,001.64

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Henry B. Wilson Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	341,735.00	(45,253.60)	296,481.40	296,232.30	249.10
Autism:					
Salaries of Teachers		164,253.60	164,253.60	163,404.00	849.60
Other Salaries for Instruction	51,926.00	(50,000.00)	1,926.00		1,926.00
Total Autism	51,926.00	114,253.60	166,179.60	163,404.00	2,775.60
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	590,729.00	125,000.00	715,729.00	711,702.66	4,026.34

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Henry B. Wilson Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	31,264.00	27,000.00	58,264.00	57,555.00	709.00
Other Salaries for Instruction					
Total Bilingual Education	<u>31,264.00</u>	<u>27,000.00</u>	<u>58,264.00</u>	<u>57,555.00</u>	<u>709.00</u>
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Total Instruction	<u>3,302,654.00</u>	<u>161,478.64</u>	<u>3,464,132.64</u>	<u>3,445,229.80</u>	<u>18,902.84</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, 2019

School: Henry B. Wilson Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 64,063.00	\$ 57,000.00	\$ 121,063.00	\$ 120,204.08	\$ 858.92
Supplies and Materials	2,600.00	(1,400.00)	1,200.00		1,200.00
	<u>66,663.00</u>	<u>55,600.00</u>	<u>122,263.00</u>	<u>120,204.08</u>	<u>2,058.92</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	66,731.00	3,000.00	69,731.00	68,770.89	960.11
Purchased Professional and Technical Services	520.00	(520.00)			
Supplies and Materials					
	<u>67,251.00</u>	<u>2,480.00</u>	<u>69,731.00</u>	<u>68,770.89</u>	<u>960.11</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	74,418.00	2,000.00	76,418.00	76,303.00	115.00
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
	<u>74,418.00</u>	<u>2,000.00</u>	<u>76,418.00</u>	<u>76,303.00</u>	<u>115.00</u>
Total Undistributed Expenditures - Guidance					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	151,203.00	(151,203.00)			
Supplies and Materials	10,400.00	(10,367.00)	33.00		33.00
Other Objects					
	<u>161,603.00</u>	<u>(161,570.00)</u>	<u>33.00</u>	<u>-</u>	<u>33.00</u>
Total Undistributed Expenditures - Improvement Instructional 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, 2019

School: Henry B. Wilson Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	\$ 5,200.00	\$ (1,450.00)	\$ 3,750.00	\$ 3,750.00	
Other Purchased Services	520.00	(520.00)			
	<u>5,720.00</u>	<u>(1,970.00)</u>	<u>3,750.00</u>	<u>3,750.00</u>	<u>\$ -</u>
Total Undistributed Expenditures - Instructional Staff Training Services					
	<u>5,720.00</u>	<u>(1,970.00)</u>	<u>3,750.00</u>	<u>3,750.00</u>	<u>\$ -</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	99,468.00	108,600.00	208,068.00	207,639.56	428.44
Salaries of Other Professional Staff	84,050.00	(28,000.00)	56,050.00	56,000.00	50.00
Salaries of Secretarial and Clerical Assistants	106,083.00	(54,000.00)	52,083.00	51,088.08	994.92
Other Salaries	4,160.00	40.00	4,200.00	4,200.00	
Other Purchased Services	3,120.00	(2,620.00)	500.00	500.00	
Supplies and Materials					
	<u>296,881.00</u>	<u>24,020.00</u>	<u>320,901.00</u>	<u>319,427.64</u>	<u>1,473.36</u>
Total Undistributed Expenditures - Support Services-School Admin.					
	<u>296,881.00</u>	<u>24,020.00</u>	<u>320,901.00</u>	<u>319,427.64</u>	<u>1,473.36</u>
Undistributed Expenditures - Security:					
Salaries	66,530.00	80,000.00	146,530.00	146,358.57	171.43
	<u>66,530.00</u>	<u>80,000.00</u>	<u>146,530.00</u>	<u>146,358.57</u>	<u>171.43</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors					
	4,680.00	10,787.00	15,467.00	11,725.68	3,741.32
	<u>4,680.00</u>	<u>10,787.00</u>	<u>15,467.00</u>	<u>11,725.68</u>	<u>3,741.32</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, 2019

School: Henry B. Wilson Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 67,220.00		\$ 67,220.00	\$ 67,220.00	
Other Retirement Contributions - PERS	69,600.00		69,600.00	69,600.00	
Health Benefits	965,193.00	\$ 861.36	966,054.36	966,054.36	
Total Undistributed Expenditures - Unallocated Employee Benefits	1,102,013.00	861.36	1,102,874.36	1,102,874.36	\$ -
Total Undistributed Expenditures	1,845,759.00	12,208.36	1,857,967.36	1,849,414.22	8,553.14
Total General Current Expense	5,148,413.00	173,687.00	5,322,100.00	5,294,644.02	27,455.98
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	1,040.00	(1,040.00)	-	-	-
District-Wide School Based Expenditures	5,149,453.00	172,647.00	5,322,100.00	5,294,644.02	27,455.98
Other Financing Sources :					
Operating Transfer In	5,149,453.00	172,647.00	5,322,100.00	5,294,644.02	(27,455.98)
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, 2019

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:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 3,379,009.00	\$ (747,970.12)	\$ 2,631,038.88	\$ 2,630,349.27	\$ 689.61
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services	2,298.00	2,101.88	4,399.88	4,099.88	300.00
Other Purchased Services					
General Supplies	116,432.00	(36,329.80)	80,102.20	68,566.56	11,535.64
Textbooks	5,362.00	957.75	6,319.75	5,545.80	773.95
Other Objects	11,490.00	(2,523.72)	8,966.28	8,377.28	589.00
	<u>3,514,591.00</u>	<u>(783,764.01)</u>	<u>2,730,826.99</u>	<u>2,716,938.79</u>	<u>13,888.20</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Mild					
Cognitive - Moderate:					
Salaries of Teachers					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		505,142.02	505,142.02	504,512.02	630.00
Other Salaries for Instruction		150,379.04	150,379.04	149,814.39	564.65
	<u>-</u>	<u>655,521.06</u>	<u>655,521.06</u>	<u>654,326.41</u>	<u>1,194.65</u>
Total Learning and/or Language 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, 2019

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					
Total Behavioral Disabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	1,219,418.00	(402,404.78)	817,013.22	816,110.03	903.19
Autism:					
Salaries of Teachers					
Other Salaries for Instruction	60,933.00	(60,000.00)	933.00		933.00
Total Autism	60,933.00	(60,000.00)	933.00	-	933.00
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	1,280,351.00	193,116.28	1,473,467.28	1,470,436.44	3,030.84

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

<u>School: Woodrow Wilson High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	758,226.00	(186,000.00)	572,226.00	571,708.19	517.81
Other Salaries for Instruction					
Total Bilingual Education	<u>758,226.00</u>	<u>(186,000.00)</u>	<u>572,226.00</u>	<u>571,708.19</u>	<u>517.81</u>
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries	185,325.00	146,000.00	331,325.00	330,329.00	996.00
Other Purchased Services		48,570.00	48,570.00	48,501.79	68.21
Supplies and Materials	85,000.00	(26,057.00)	58,943.00	56,944.76	1,998.24
Other Objects					
Total School Sponsored Athletics - Instruction	<u>270,325.00</u>	<u>168,513.00</u>	<u>438,838.00</u>	<u>435,775.55</u>	<u>3,062.45</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	74,037.00	532,883.72	606,920.72	605,324.12	1,596.60
Total Instruction	<u>5,897,530.00</u>	<u>(75,251.01)</u>	<u>5,822,278.99</u>	<u>5,800,183.09</u>	<u>22,095.90</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, 2019

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 of Drop-Out Prevention Officer/Coordinators	\$ 69,806.00	\$ 70,000.00	\$ 139,806.00	\$ 139,609.46	\$ 196.54
Salaries of Family Support Teams	93,361.00	6,400.00	99,761.00	99,759.92	1.08
Salaries of Community/School Coordinators	112,238.00	50,850.00	163,088.00	162,577.95	510.05
Supplies and Materials	3,830.00	(3,330.00)	500.00	120.00	380.00
	<u>279,235.00</u>	<u>123,920.00</u>	<u>403,155.00</u>	<u>402,067.33</u>	<u>1,087.67</u>
Total Undistributed Expenditures - Attendance and Social Work					
Undistributed Expenditures - Health Services:					
Salaries	87,524.00	40,000.00	127,524.00	126,634.92	889.08
Purchased Professional and Technical Services	728.00	(258.00)	470.00	375.00	95.00
Supplies and Materials					
	<u>88,252.00</u>	<u>39,742.00</u>	<u>127,994.00</u>	<u>127,009.92</u>	<u>984.08</u>
Total Undistributed Expenditures - Health Services					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	352,132.00	(82,000.85)	270,131.15	269,263.00	868.15
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
	<u>352,132.00</u>	<u>(82,000.85)</u>	<u>270,131.15</u>	<u>269,263.00</u>	<u>868.15</u>
Total Undistributed Expenditures - Guidance					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	640,312.00	(640,312.00)			
Supplies and Materials	19,150.00	(2,440.20)	16,709.80	14,902.07	1,807.73
Other Objects					
	<u>659,462.00</u>	<u>(642,752.20)</u>	<u>16,709.80</u>	<u>14,902.07</u>	<u>1,807.73</u>
Total Undistributed Expenditures - Improvement Instructional 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, 2019

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:					
Purchased Professional - Educational Services	\$ 7,660.00	\$ (6,010.10)	\$ 1,649.90		\$ 1,649.90
Other Purchased Services	766.00	(666.00)	100.00		100.00
	<u>8,426.00</u>	<u>(6,676.10)</u>	<u>1,749.90</u>	<u>\$ -</u>	<u>1,749.90</u>
Total Undistributed Expenditures - Instructional Staff Training Services					
	<u>8,426.00</u>	<u>(6,676.10)</u>	<u>1,749.90</u>	<u>\$ -</u>	<u>1,749.90</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	128,125.00	110,874.00	238,999.00	238,729.30	269.70
Salaries of Other Professional Staff	85,075.00	227,000.00	312,075.00	311,603.63	471.37
Salaries of Secretarial and Clerical Assistants	106,083.00	(13,000.00)	93,083.00	93,041.10	41.90
Other Salaries	6,128.00	4,961.00	11,089.00	9,838.25	1,250.75
Other Purchased Services	4,596.00	(3,996.00)	600.00		600.00
Supplies and Materials		23,425.63	23,425.63	11,638.98	11,786.65
	<u>330,007.00</u>	<u>349,264.63</u>	<u>679,271.63</u>	<u>664,851.26</u>	<u>14,420.37</u>
Total Undistributed Expenditures - Support Services-School Admin.					
	<u>330,007.00</u>	<u>349,264.63</u>	<u>679,271.63</u>	<u>664,851.26</u>	<u>14,420.37</u>
Undistributed Expenditures - Security:					
Salaries	298,079.00	42,000.00	340,079.00	340,057.19	21.81
	<u>298,079.00</u>	<u>42,000.00</u>	<u>340,079.00</u>	<u>340,057.19</u>	<u>21.81</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors					
	<u>11,490.00</u>	<u>25,335.41</u>	<u>36,825.41</u>	<u>34,412.44</u>	<u>2,412.97</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, 2019

<u>School: Woodrow Wilson High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 122,581.00		\$ 122,581.00	\$ 121,875.77	\$ 705.23
Other Retirement Contributions - PERS	139,780.00		139,780.00	139,780.00	
Health Benefits	1,808,631.00	\$ 1,970.12	1,810,601.12	1,810,600.12	1.00
	<u>2,070,992.00</u>	<u>1,970.12</u>	<u>2,072,962.12</u>	<u>2,072,255.89</u>	<u>706.23</u>
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>2,070,992.00</u>	<u>1,970.12</u>	<u>2,072,962.12</u>	<u>2,072,255.89</u>	<u>706.23</u>
	<u>4,098,075.00</u>	<u>(149,196.99)</u>	<u>3,948,878.01</u>	<u>3,924,819.10</u>	<u>24,058.91</u>
Total Undistributed Expenditures	<u>4,098,075.00</u>	<u>(149,196.99)</u>	<u>3,948,878.01</u>	<u>3,924,819.10</u>	<u>24,058.91</u>
Total General Current Expense	<u>9,995,605.00</u>	<u>(224,448.00)</u>	<u>9,771,157.00</u>	<u>9,725,002.19</u>	<u>46,154.81</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	1,532.00	(1,332.00)	200.00	-	200.00
	<u>1,532.00</u>	<u>(1,332.00)</u>	<u>200.00</u>	<u>-</u>	<u>200.00</u>
District-Wide School Based Expenditures	<u>9,997,137.00</u>	<u>(225,780.00)</u>	<u>9,771,357.00</u>	<u>9,725,002.19</u>	<u>46,354.81</u>
Other Financing Sources :					
Operating Transfer In	9,997,137.00	(225,780.00)	9,771,357.00	9,729,835.53	(41,521.47)
	<u>9,997,137.00</u>	<u>(225,780.00)</u>	<u>9,771,357.00</u>	<u>9,729,835.53</u>	<u>(41,521.47)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,833.34</u>	<u>4,833.34</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>\$ 4,833.34</u>	<u>\$ 4,833.34</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Yorkship 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	\$ 160,322.00	\$ (10,000.00)	\$ 150,322.00	\$ 149,608.19	\$ 713.81
Grades 1-5	1,261,047.00	127,023.58	1,388,070.58	1,387,966.52	104.06
Grades 6-8	397,528.00	(3,000.00)	394,528.00	394,084.74	443.26
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	64,310.00	(30,000.00)	34,310.00	32,623.00	1,687.00
Purchased Professional - Educational Services	37,406.00	(11,656.42)	25,749.58	15,285.37	10,464.21
Other Purchased Services					
General Supplies	33,210.00	(2,574.00)	30,636.00	22,385.65	8,250.35
Textbooks	1,845.00	(1,681.58)	163.42		163.42
Other Objects	5,166.00	479.00	5,645.00	440.00	5,205.00
Total Regular Programs	1,960,834.00	68,590.58	2,029,424.58	2,002,393.47	27,031.11
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers					
Total Learning and/or Language Disabilities:	190,525.00	(55,641.60)	134,883.40	133,957.00	926.40
Salaries of Teachers	190,525.00	(55,641.60)	134,883.40	133,957.00	926.40
Other Salaries for Instruction		36,641.60	36,641.60	36,604.00	37.60
Total Learning and/or Language Disabilities	190,525.00	(19,000.00)	171,525.00	170,561.00	964.00

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Yorkship 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	\$ 181,647.00	\$ (4,000.00)	\$ 177,647.00	\$ 177,216.00	\$ 431.00
Other Salaries for Instruction					
Total Behavioral Disabilities	<u>181,647.00</u>	<u>(4,000.00)</u>	<u>177,647.00</u>	<u>177,216.00</u>	<u>431.00</u>
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	287,509.00	29,572.00	317,081.00	316,699.62	381.38
Autism:					
Salaries of Teachers					
Other Salaries for Instruction	63,608.00	(63,608.00)			
Total Autism	<u>63,608.00</u>	<u>(63,608.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education	<u>723,289.00</u>	<u>(57,036.00)</u>	<u>666,253.00</u>	<u>664,476.62</u>	<u>1,776.38</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, 2019

School: Yorkship 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):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers	66,116.00	2,000.00	68,116.00	68,003.00	113.00
Other Salaries for Instruction					
Total Bilingual Education	<u>66,116.00</u>	<u>2,000.00</u>	<u>68,116.00</u>	<u>68,003.00</u>	<u>113.00</u>
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Total Instruction	<u>2,750,239.00</u>	<u>13,554.58</u>	<u>2,763,793.58</u>	<u>2,734,873.09</u>	<u>28,920.49</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, 2019

School: Yorkship 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 of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 57,913.00	\$ 56,900.00	\$ 114,813.00	\$ 114,490.08	\$ 322.92
Supplies and Materials	1,845.00	(1,845.00)			
	<u>59,758.00</u>	<u>55,055.00</u>	<u>114,813.00</u>	<u>114,490.08</u>	<u>322.92</u>
Total Undistributed Expenditures - Attendance and Social Work	<u>59,758.00</u>	<u>55,055.00</u>	<u>114,813.00</u>	<u>114,490.08</u>	<u>322.92</u>
Undistributed Expenditures - Health Services:					
Salaries	55,952.00	85,543.60	141,495.60	140,838.80	656.80
Purchased Professional and Technical Services	369.00	181.00	550.00		550.00
Supplies and Materials					
	<u>56,321.00</u>	<u>85,724.60</u>	<u>142,045.60</u>	<u>140,838.80</u>	<u>1,206.80</u>
Total Undistributed Expenditures - Health Services	<u>56,321.00</u>	<u>85,724.60</u>	<u>142,045.60</u>	<u>140,838.80</u>	<u>1,206.80</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	75,033.00	3,000.00	78,033.00	77,487.58	545.42
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
	<u>75,033.00</u>	<u>3,000.00</u>	<u>78,033.00</u>	<u>77,487.58</u>	<u>545.42</u>
Total Undistributed Expenditures - Guidance	<u>75,033.00</u>	<u>3,000.00</u>	<u>78,033.00</u>	<u>77,487.58</u>	<u>545.42</u>
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	158,875.00	(158,875.00)			
Supplies and Materials	7,380.00	(3,792.00)	3,588.00	532.39	3,055.61
Other Objects					
	<u>166,255.00</u>	<u>(162,667.00)</u>	<u>3,588.00</u>	<u>532.39</u>	<u>3,055.61</u>
Total Undistributed Expenditures - Improvement Instructional Services	<u>166,255.00</u>	<u>(162,667.00)</u>	<u>3,588.00</u>	<u>532.39</u>	<u>3,055.61</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, 2019

School: Yorkship 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:					
Purchased Professional - Educational Services	\$ 3,690.00	\$ (3,690.00)			
Other Purchased Services	369.00	(91.00)	\$ 278.00		\$ 278.00
	<u>4,059.00</u>	<u>(3,781.00)</u>	<u>278.00</u>	<u>\$ -</u>	<u>278.00</u>
Total Undistributed Expenditures - Instructional Staff Training Services					
	<u>4,059.00</u>	<u>(3,781.00)</u>	<u>278.00</u>	<u>\$ -</u>	<u>278.00</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	108,374.00	86,000.00	194,374.00	193,745.82	628.18
Salaries of Other Professional Staff	92,250.00	(92,250.00)			
Salaries of Secretarial and Clerical Assistants	52,365.00	51,000.00	103,365.00	103,016.16	348.84
Other Salaries	2,952.00	3,050.00	6,002.00	5,968.00	34.00
Other Purchased Services	2,214.00	(334.00)	1,880.00	1,050.00	830.00
Supplies and Materials					
	<u>258,155.00</u>	<u>47,466.00</u>	<u>305,621.00</u>	<u>303,779.98</u>	<u>1,841.02</u>
Total Undistributed Expenditures - Support Services-School Admin.					
	<u>258,155.00</u>	<u>47,466.00</u>	<u>305,621.00</u>	<u>303,779.98</u>	<u>1,841.02</u>
Undistributed Expenditures - Security:					
Salaries	72,088.00	83,000.00	155,088.00	154,556.13	531.87
	<u>72,088.00</u>	<u>83,000.00</u>	<u>155,088.00</u>	<u>154,556.13</u>	<u>531.87</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors					
	3,321.00	(250.00)	3,071.00	990.00	2,081.00
	<u>3,321.00</u>	<u>(250.00)</u>	<u>3,071.00</u>	<u>990.00</u>	<u>2,081.00</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, 2019

School: Yorkship Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 75,736.00		\$ 75,736.00	\$ 75,736.00	
Other Retirement Contributions - PERS	54,955.00		54,955.00	54,955.00	
Health Benefits	786,666.00	\$ 277.82	786,943.82	786,943.82	
	<u>917,357.00</u>	<u>277.82</u>	<u>917,634.82</u>	<u>917,634.82</u>	<u>\$ -</u>
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>917,357.00</u>	<u>277.82</u>	<u>917,634.82</u>	<u>917,634.82</u>	<u>\$ -</u>
Total Undistributed Expenditures	<u>1,612,347.00</u>	<u>107,825.42</u>	<u>1,720,172.42</u>	<u>1,710,309.78</u>	<u>9,862.64</u>
Total General Current Expense	<u>4,362,586.00</u>	<u>121,380.00</u>	<u>4,483,966.00</u>	<u>4,445,182.87</u>	<u>38,783.13</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	738.00	(225.00)	513.00	-	513.00
	<u>738.00</u>	<u>(225.00)</u>	<u>513.00</u>	<u>-</u>	<u>513.00</u>
District-Wide School Based Expenditures	<u>4,363,324.00</u>	<u>121,155.00</u>	<u>4,484,479.00</u>	<u>4,445,182.87</u>	<u>39,296.13</u>
Other Financing Sources :					
Operating Transfer In	4,363,324.00	121,155.00	4,484,479.00	4,447,057.00	(37,422.00)
	<u>4,363,324.00</u>	<u>121,155.00</u>	<u>4,484,479.00</u>	<u>4,447,057.00</u>	<u>(37,422.00)</u>
Total Other Financing Sources:	<u>4,363,324.00</u>	<u>121,155.00</u>	<u>4,484,479.00</u>	<u>4,447,057.00</u>	<u>(37,422.00)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,874.13</u>	<u>1,874.13</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>\$ 1,874.13</u>	<u>\$ 1,874.13</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Henry L. Bonsall Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 69,806.00	\$ (69,805.40)	\$ 0.60		\$ 0.60
Grades 1-5					
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Regular Programs	<u>69,806.00</u>	<u>(69,805.40)</u>	<u>0.60</u>	<u>\$ -</u>	<u>\$ 0.60</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Learning and/or Language 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, 2019

School: Henry L. Bonsall Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	-	-	-	-	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Autism	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	-	-	-	-	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Henry L. Bonsall Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Basic Skills/Remedial - Instruction:					
Other Salaries for Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Bilingual Education	-	-	-	-	-
School Sponsored Co-curricular Activities - Instruction:					
Supplies and Materials	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Salaries		-	-	-	-
Other Salaries of Instruction					
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Total Instruction	69,806.00	(69,805.40)	0.60	-	0.60

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Henry L. Bonsall Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Supplies and Materials					
Total Undistributed Expenditures - Attendance and Social Work	\$ -	\$ -	\$ -	\$ -	\$ -
Undistributed Expenditures - Health Services:					
Salaries					
Purchased Professional and Technical Services					
Supplies and Materials					
Total Undistributed Expenditures - Health Services	-	-	-	-	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional Educational Services					
Total Undistributed Expenditures - Guidance	-	-	-	-	-
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	46,125.00	(46,125.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Improvement Instructional Services	46,125.00	(46,125.00)	-	-	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Henry L. Bonsall Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services					
Other Purchased Services					
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					
Other Purchased Services					
Supplies and Materials					
Total Undistributed Expenditures - Support Services-School Admin.	-	-	-	-	-
Undistributed Expenditures - Security:					
Salaries	-	-	-	-	-
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	-	-	-	-	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2019

School: Henry L. Bonsall Family School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Group Insurance					
Social Security Contributions	\$ 18,052.00		\$ 18,052.00	\$ 18,052.00	
Other Retirement Contributions - PERS					
Health Benefits	40,760.00	\$ (39,772.60)	987.40	987.40	
	<u>58,812.00</u>	<u>(39,772.60)</u>	<u>19,039.40</u>	<u>19,039.40</u>	<u>\$ -</u>
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>58,812.00</u>	<u>(39,772.60)</u>	<u>19,039.40</u>	<u>19,039.40</u>	<u>\$ -</u>
	<u>104,937.00</u>	<u>(85,897.60)</u>	<u>19,039.40</u>	<u>19,039.40</u>	<u>-</u>
Total Undistributed Expenditures	<u>104,937.00</u>	<u>(85,897.60)</u>	<u>19,039.40</u>	<u>19,039.40</u>	<u>-</u>
Total General Current Expense	<u>174,743.00</u>	<u>(155,703.00)</u>	<u>19,040.00</u>	<u>19,039.40</u>	<u>0.60</u>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Security	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
District-Wide School Based Expenditures	<u>174,743.00</u>	<u>(155,703.00)</u>	<u>19,040.00</u>	<u>19,039.40</u>	<u>0.60</u>
Other Financing Sources :					
Operating Transfer In	174,743.00	(155,703.00)	19,040.00	19,039.40	(0.60)
	<u>174,743.00</u>	<u>(155,703.00)</u>	<u>19,040.00</u>	<u>19,039.40</u>	<u>(0.60)</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>

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, 2019

	Every Student Succeeds Act						Total Carried Forward	
	Title IA	Title IA Reallocated	Title IA School Improvements	Title IIA	Title III	Title III Immigrant		Title IV
REVENUES:								
Federal Sources	\$ 16,979,167.69	\$ 2,035.00	\$ 3,635,134.38	\$ 356,061.93	\$ 200,752.21	\$ 19,225.56	\$ 438,200.42	\$ 21,630,577.19
State Sources								
Local Sources								
Total Revenues	<u>16,979,167.69</u>	<u>2,035.00</u>	<u>3,635,134.38</u>	<u>356,061.93</u>	<u>200,752.21</u>	<u>19,225.56</u>	<u>438,200.42</u>	<u>21,630,577.19</u>
EXPENDITURES:								
Instruction:								
Salaries of Teachers	8,918.35		1,036,760.03		100,622.27			1,146,300.65
Other Salaries for Instruction								
Purchased Professional and Technical Services	838,969.52		6,534.70				11,500.00	857,004.22
Purchased Professional Educational Services			686,115.51				39,000.00	725,115.51
Other Purchased Services (400-500 series)	167,333.00				26,000.00			193,333.00
General Supplies	1,240,497.26		238,931.61		22,796.33	16,239.56	178,167.18	1,696,631.94
Textbooks								
Other Objects		961.00					392.00	1,353.00
Total Instruction	<u>2,255,718.13</u>	<u>961.00</u>	<u>1,968,341.85</u>	<u>-</u>	<u>149,418.60</u>	<u>16,239.56</u>	<u>229,059.18</u>	<u>4,619,738.32</u>
Support Services:								
Salaries of Teachers	126,135.39		988,383.57	73,680.00				1,188,198.96
Salaries of Supervisors of Instruction								
Salaries of Program Directors								
Salaries of Other Professional Staff								
Salaries of Secretarial and Clerical Assistants								
Other Salaries								
Salaries - Community Parent Involvement Coordinator								
Salaries - Faciliator								
Personal Services - Employee Benefits	499,480.17		678,408.96	5,636.52	7,697.60			1,191,223.25
Purchased Professional and Technical Services	75,800.00			208,259.26	40,770.00		61,500.00	386,329.26
Purchased Professional - Educational Services - Contracted Pre K Services								
Head Start								
Other								
Other Purchased Services (400-500 series)	33,466.50	1,074.00		56,127.00		2,986.00		93,653.50
Transportation								
Travel				9,668.74				9,668.74
Supplies and Materials	25,252.95			2,690.41	2,866.01		143,041.24	173,850.61
Other Objects	135,650.32							135,650.32
Total Support Services	<u>895,785.33</u>	<u>1,074.00</u>	<u>1,666,792.53</u>	<u>356,061.93</u>	<u>51,333.61</u>	<u>2,986.00</u>	<u>204,541.24</u>	<u>3,178,574.64</u>
Facilities Acquisition and Construction Services:								
Instructional Equipment	2,028.00	-	-	-	-	-	4,600.00	6,628.00
Total Expenditures	<u>3,153,531.46</u>	<u>2,035.00</u>	<u>3,635,134.38</u>	<u>356,061.93</u>	<u>200,752.21</u>	<u>19,225.56</u>	<u>438,200.42</u>	<u>7,804,940.96</u>
Other Financing Sources (Uses):								
Transfer from General Fund								
Contribution to School Based Budgets	(13,825,636.23)							(13,825,636.23)
Total Outflows	<u>16,979,167.69</u>	<u>2,035.00</u>	<u>3,635,134.38</u>	<u>356,061.93</u>	<u>200,752.21</u>	<u>19,225.56</u>	<u>438,200.42</u>	<u>21,630,577.19</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 For the Fiscal Year Ended June 30, 2019

	Total Brought Forward	Carl D. Perkins Vocational Education	I.D.E.A. Part B.		School Based Youth Services Programs				Total Carried Forward
			Basic	Preschool Incentive	H.E.A.R.	Child Care & Development Fund	Temporary Assistance for Needy Families	Family & Community Partnership	
REVENUES:									
Federal Sources	\$ 21,630,577.19	\$ 1,737.04	\$ 3,488,248.40	\$ 105,690.68	\$ 329,470.88	\$ 243,379.40	\$ 1,080,393.36	\$ 456,966.76	\$ 26,879,496.95
State Sources									456,966.76
Local Sources									
Total Revenues	21,630,577.19	1,737.04	3,488,248.40	105,690.68	329,470.88	243,379.40	1,080,393.36	456,966.76	27,336,463.71
EXPENDITURES:									
Instruction:									
Salaries of Teachers	1,146,300.65		301,978.54	19,384.99					1,467,664.18
Other Salaries for Instruction									
Purchased Professional and Technical Services	857,004.22								857,004.22
Purchased Professional Educational Services	725,115.51								725,115.51
Other Purchased Services (400-500 series)	193,333.00		1,804,109.19						1,997,442.19
General Supplies	1,696,631.94	580.00			89,432.25				1,786,644.19
Textbooks									
Other Objects	1,353.00					1,931.88	8,575.85	3,627.27	15,488.00
Total Instruction	4,619,738.32	580.00	2,106,087.73	19,384.99	89,432.25	1,931.88	8,575.85	3,627.27	6,849,358.29
Support Services:									
Salaries of Teachers	1,188,198.96	1,157.04	107,731.02		86,056.76	51,813.89	230,008.69	97,285.23	1,762,251.59
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 - Facilitator									
Personal Services - Employee Benefits	1,191,223.25		46,111.75	2,965.87	21,344.87				1,261,645.74
Purchased Professional and Technical Services	386,329.26		1,204,716.90	83,339.82	60,379.00	169,688.55	753,269.95	318,605.56	2,976,329.04
Purchased Professional - Educational Services - Contracted Pre K Services									
Head Start									
Other									
Other Purchased Services (400-500 series)	93,653.50				69,402.32	14,674.45	65,141.83	27,552.61	270,424.71
Transportation									
Travel	9,668.74				534.31	45.74	203.06	85.89	10,537.74
Supplies and Materials	173,850.61		23,601.00		2,321.37	5,224.89	23,193.98	9,810.20	238,002.05
Other Objects	135,650.32								135,650.32
Total Support Services	3,178,574.64	1,157.04	1,382,160.67	86,305.69	240,038.63	241,447.52	1,071,817.51	453,339.49	6,654,841.19
Facilities Acquisition and Construction Services:									
Instructional Equipment	6,628.00	-	-	-	-	-	-	-	6,628.00
Total Expenditures	7,804,940.96	1,737.04	3,488,248.40	105,690.68	329,470.88	243,379.40	1,080,393.36	456,966.76	13,510,827.48
Other Financing Sources (Uses)									
Transfer from General Fund									
Contribution to School Based Budgets	(13,825,636.23)								(13,825,636.23)
Total Outflows	21,630,577.19	1,737.04	3,488,248.40	105,690.68	329,470.88	243,379.40	1,080,393.36	456,966.76	27,336,463.71
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, 2019

	Total Brought Forward	Preschool Development Grant	Preschool Education Aid	Adult Basic Education	Nonpublic Textbook Aid, Ch. 194, L. 1979	Nonpublic Security Aid	Nonpublic Nursing Aid	Nonpublic Technology Aid	Total Carried Forward
REVENUES:									
Federal Sources	\$ 26,879,496.95	\$ 70,710.40							\$ 26,950,207.35
State Sources	456,966.76		\$ 28,716,789.04	\$ 32,835.85	\$ 36,678.16	\$ 114,401.82	\$ 92,305.86	\$ 27,504.44	29,477,481.93
Local Sources									
Total Revenues	27,336,463.71	70,710.40	28,716,789.04	32,835.85	36,678.16	114,401.82	92,305.86	27,504.44	56,427,689.28
EXPENDITURES:									
Instruction:									
Salaries of Teachers	1,467,664.18		5,019,134.28	30,381.85					6,517,180.31
Other Salaries for Instruction			2,123,724.57						2,123,724.57
Purchased Professional and Technical Services	857,004.22								857,004.22
Purchased Professional Educational Services	725,115.51								725,115.51
Other Purchased Services (400-500 series)	1,997,442.19		117,392.20						2,114,834.39
General Supplies	1,786,644.19		236,924.89					27,504.44	2,051,073.52
Textbooks					36,678.16				36,678.16
Other Objects	15,488.00								15,488.00
Total Instruction	6,849,358.29	-	7,497,175.94	30,381.85	36,678.16	-	-	27,504.44	14,441,098.68
Support Services:									
Salaries of Teachers	1,762,251.59								1,762,251.59
Salaries of Supervisors of Instruction			240,339.82						240,339.82
Salaries of Program Directors			509,397.62						509,397.62
Salaries of Other Professional Staff			1,751,475.04						1,751,475.04
Salaries of Secretarial and Clerical Assistants			319,307.00						319,307.00
Other Salaries			259,021.14						259,021.14
Salaries - Community Parent Involvement Coordinator			74,859.97						74,859.97
Salaries - Faciliator		57,572.85	906,341.07						963,913.92
Personal Services - Employee Benefits	1,261,645.74	13,137.55	5,021,100.85	2,454.00					6,298,338.14
Purchased Professional and Technical Services	2,976,329.04								2,976,329.04
Purchased Professional - Educational Services - Contracted Pre K Services			9,009,688.52						9,009,688.52
Head Start			3,151,738.35						3,151,738.35
Other			103,585.99				92,305.86		195,891.85
Other Purchased Services (400-500 series)	270,424.71		735,382.00						1,005,806.71
Transportation			18,772.92						18,772.92
Travel	10,537.74		2,336.70						12,874.44
Supplies and Materials	238,002.05		35,658.80			114,401.82			388,062.67
Other Objects	135,650.32		358,354.31						494,004.63
Total Support Services	6,654,841.19	70,710.40	22,497,360.10	2,454.00	-	114,401.82	92,305.86	-	29,432,073.37
Facilities Acquisition and Construction Services:									
Instructional Equipment	6,628.00								6,628.00
Total Expenditures	13,510,827.48	70,710.40	29,994,536.04	32,835.85	36,678.16	114,401.82	92,305.86	27,504.44	43,879,800.05
Other Financing Sources (Uses):									
Transfer from General Fund			1,277,747.00						1,277,747.00
Contribution to School Based Budgets	(13,825,636.23)								(13,825,636.23)
Total Outflows	27,336,463.71	70,710.40	28,716,789.04	32,835.85	36,678.16	114,401.82	92,305.86	27,504.44	56,427,689.28
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, 2019

	Total Brought Forward	N.J. Nonpublic Auxiliary Services Ch. 192				N.J. Nonpublic Handicapped Services Ch. 193				Total
		Compensatory Education	English as a Second Language	Transportation	Home Instruction	Supplementary Instruction	Examination and Classification	Corrective Speech	Private Grants	
REVENUES:										
Federal Sources	\$ 26,950,207.35									\$ 26,950,207.35
State Sources	29,477,481.93	\$ 851,752.76	\$ 121,813.24	\$ 124,378.33	\$ 6,911.00	\$ 122,661.63	\$ 145,975.68	\$ 82,048.32		30,933,022.89
Local Sources									\$ 70,764.30	70,764.30
Total Revenues	56,427,689.28	851,752.76	121,813.24	124,378.33	6,911.00	122,661.63	145,975.68	82,048.32	70,764.30	57,953,994.54
EXPENDITURES:										
Instruction:										
Salaries of Teachers	6,517,180.31									6,517,180.31
Other Salaries for Instruction	2,123,724.57									2,123,724.57
Purchased Professional and Technical Services	857,004.22									857,004.22
Purchased Professional Educational Services	725,115.51									725,115.51
Other Purchased Services (400-500 series)	2,114,834.39									2,114,834.39
General Supplies	2,051,073.52								22,687.29	2,073,760.81
Textbooks	36,678.16									36,678.16
Other Objects	15,488.00									15,488.00
Total Instruction	14,441,098.68	-	-	-	-	-	-	-	22,687.29	14,463,785.97
Support Services:										
Salaries of Teachers	1,762,251.59								2,857.32	1,765,108.91
Salaries of Supervisors of Instruction	240,339.82									240,339.82
Salaries of Program Directors	509,397.62									509,397.62
Salaries of Other Professional Staff	1,751,475.04									1,751,475.04
Salaries of Secretarial and Clerical Assistants	319,307.00									319,307.00
Other Salaries	259,021.14									259,021.14
Salaries - Community Parent Involvement Coordinator	74,859.97									74,859.97
Salaries - Faciliator	963,913.92									963,913.92
Personal Services - Employee Benefits	6,298,338.14								218.58	6,298,556.72
Purchased Professional and Technical Services	2,976,329.04									2,976,329.04
Purchased Professional - Educational Services - Contracted Pre K Services	9,009,688.52									9,009,688.52
Head Start	3,151,738.35									3,151,738.35
Other	195,891.85	851,752.76	121,813.24	124,378.33	6,911.00	122,661.63	145,975.68	82,048.32		1,651,432.81
Other Purchased Services (400-500 series)	1,005,806.71								15,947.03	1,021,753.74
Transportation	18,772.92									18,772.92
Travel	12,874.44								4,516.07	17,390.51
Supplies and Materials	388,062.67								24,538.01	412,600.68
Other Objects	494,004.63									494,004.63
Total Support Services	29,432,073.37	851,752.76	121,813.24	124,378.33	6,911.00	122,661.63	145,975.68	82,048.32	48,077.01	30,935,691.34
Facilities Acquisition and Construction Services:										
Instructional Equipment	6,628.00									6,628.00
Total Expenditures	43,879,800.05	851,752.76	121,813.24	124,378.33	6,911.00	122,661.63	145,975.68	82,048.32	70,764.30	45,406,105.31
Other Financing Sources (Uses)										
Transfer from General Fund	1,277,747.00									1,277,747.00
Contribution to School Based Budgets	(13,825,636.23)									(13,825,636.23)
Total Outflows	56,427,689.28	851,752.76	121,813.24	124,378.33	6,911.00	122,661.63	145,975.68	82,048.32	70,764.30	57,953,994.54
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, 2019

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:			
Instruction:			
Salaries of Teachers	\$ 5,336,925.00	\$ 5,019,134.28	\$ 317,790.72
Other Salaries for Instruction	2,169,466.00	2,123,724.57	45,741.43
Other Purchased Educational Services	411,387.00		411,387.00
Other Purchased Services	211,289.00	117,392.20	93,896.80
General Supplies	592,769.00	236,924.89	355,844.11
Total Instruction	8,721,836.00	7,497,175.94	1,224,660.06
Support Services:			
Salaries of Supervisors of Instruction	310,108.00	240,339.82	69,768.18
Salaries of Program Directors	509,612.00	509,397.62	214.38
Salaries of Other Professional Staff	1,864,636.00	1,751,475.04	113,160.96
Salaries of Secretarial and Clerical Assistants	412,189.00	319,307.00	92,882.00
Other Salaries	675,263.00	259,021.14	416,241.86
Salaries - Community Parent Involvement Coordinator	74,860.00	74,859.97	0.03
Salaries - Faciliator	959,082.00	906,341.07	52,740.93
Personal Services - Employee Benefits	5,279,234.00	5,021,100.85	258,133.15
Purchased Professional - Educational Services:			
Contracted PreK	11,109,030.00	9,009,688.52	2,099,341.48
Head Start	4,193,230.00	3,151,738.35	1,041,491.65
Other	376,258.00	103,585.99	272,672.01
Other Purchased Services	760,740.00	735,382.00	25,358.00
Cleaning, Repair & Maintenance	200,000.00		200,000.00
Contracted Services - Transportation Other than			
Between Home and School	45,000.00	18,772.92	26,227.08
Travel	46,000.00	2,336.70	43,663.30
Misc Purchased Services	124,999.00		124,999.00
Supplies and Materials	540,919.00	35,658.80	505,260.20
Other Objects	512,767.00	358,354.31	154,412.69
Total Support Services	27,993,927.00	22,497,360.10	5,496,566.90
Total Expenditures	\$ 36,715,763.00	\$ 29,994,536.04	\$ 6,721,226.96
<u>Calculation of Budget and Carryover</u>			
Total Revised 2018-19 Preschool Education Aid Allocation			\$ 30,044,240.00
Add: Actual Preschool Education Aid Carryover (June 30, 2018)			8,188,865.90
Budgeted Transfer from General Fund			1,277,747.00
Total Preschool Education Aid Funds Available for 2018-19 Budget			39,510,852.90
Less: 2018-19 Budgeted Preschool Education Aid (Including			
Prior Year Budgeted Carryover)			36,715,763.00
Available and Unbudgeted Preschool Education Aid Funds as of June 30, 2019			2,795,089.90
Add: June 30, 2019 Unexpended Preschool Education Aid			6,721,226.96
2018-19 Carryover - Preschool Education Aid Programs			\$ 9,516,316.86
2018-19 Preschool Education Aid Carryover Budgeted Preschool Programs in 2019-20			\$ 3,856,821.00

CAPITAL PROJECTS FUND

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
 Summary Statement of Project Expenditures
 For the Fiscal Year Ended June 30, 2019

<u>Projects</u>	<u>Appropriations</u>	<u>Expenditures to Date</u>		<u>Transfer to General Fund</u>	<u>Unexpended Balance June 30, 2019</u>
		<u>Prior Years</u>	<u>Current Year</u>		
Various Projects Constructed by NJSCC/SDA	\$ 414,652,285.08	\$ 302,433,272.81	\$ 16,028,117.99		\$ 96,190,894.28
Various Projects Constructed by District	<u>6,049,267.00</u>	<u>4,084,973.82</u>	<u>537,432.41</u>	\$ 1,297.56	<u>1,425,563.21</u>
	<u>\$ 420,701,552.08</u>	<u>\$ 306,518,246.63</u>	<u>\$ 16,565,550.40</u>	<u>\$ 1,297.56</u>	<u>\$ 97,616,457.49</u>

Reconciliation to Governmental Funds Statements (GAAP):

Unexpended Balance as of June 30, 2019	\$ 97,616,457.49
SDA Grant Revenue Not Recognized on GAAP Basis	<u>(97,457,175.87)</u>
Fund Balance per Governmental Funds (GAAP)	<u>\$ 159,281.62</u>

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019

Revenues:

State Sources--SCC/SDA Grant	\$ 104,369,477.05
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Expenditures and Other Uses:

Construction Services	14,256,827.57
Architectural/Engineering Services	87,017.91
Other Purchased Professional and Technical Services	1,770,707.25
Other Objects	450,997.67
Transfer to General Fund - Excess Project Funds	1,297.56

Total Expenditures and Other Uses	16,566,847.96
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Excess (Deficiency) of Revenues Over (Under) Expenditures	87,802,629.09
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Fund Balance -- July 1	9,813,828.40
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Fund Balance -- June 30	\$ 97,616,457.49
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Reconciliation to Governmental Funds Statements (GAAP):

Unexpended Balance as of June 30, 2019	\$ 97,616,457.49
SDA Grant Revenue Not Recognized on GAAP Basis	(97,457,175.87)

Fund Balance per Governmental Funds (GAAP)	\$ 159,281.62
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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, 2019

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
Contribution from Private/Local Source	\$ 684,750.00		\$ 684,750.00	\$ 684,750.00
Transfer from Capital Outlay	878,250.00		878,250.00	878,250.00
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
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	6/2021			

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, 2019

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
Lease Proceeds and Transfers	\$ 1,078,325.00		\$ 1,078,325.00	\$ 1,078,325.00
Transfer from Capital Outlay	<u>204,932.00</u>	<u>\$ (1,297.56)</u>	<u>203,634.44</u>	<u>203,634.44</u>
Total Revenues	<u>1,283,257.00</u>	<u>(1,297.56)</u>	<u>1,281,959.44</u>	<u>1,281,959.44</u>
Expenditures and Other Financing Uses:				
Construction Services	<u>1,281,959.44</u>		<u>1,281,959.44</u>	<u>1,281,959.44</u>
Total Expenditures	<u>1,281,959.44</u>	<u>-</u>	<u>1,281,959.44</u>	<u>1,281,959.44</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 1,297.56</u>	<u>\$ (1,297.56)</u>	<u>\$ -</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	100.00%			
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, 2019

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
Lease Proceeds and Transfers	\$ 656,224.00		\$ 656,224.00	\$ 656,224.00
Transfer from Capital Outlay	743,072.00		743,072.00	743,072.00
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	<u>1,371,082.47</u>		<u>1,371,082.47</u>	<u>1,399,296.00</u>
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	12/2021

**CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND**

Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
HVAC and Controls Replacement--Forest Hill Middle School
From Inception and for the Fiscal Year Ended June 30, 2019

	<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		\$ 698,590.00	\$ 698,590.00	\$ 698,590.00
Total Revenues	\$ -	698,590.00	698,590.00	698,590.00
Expenditures and Other Financing Uses:				
Construction Services		149,592.10	149,592.10	589,600.00
Architectural/Engineering Services		87,017.91	87,017.91	108,990.00
Total Expenditures	-	236,610.01	236,610.01	698,590.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ 461,979.99	\$ 461,979.99	\$ -

Additional Project Information:

Project Number: DOE	0680-205-18-1000
Project Number: SDA	0680-205-18-0BBG
Grant Date	3-25-19
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 698,590.00
Additional Authorized Cost	-
Revised Authorized Cost	\$ 698,590.00

Percentage Increase over Original Authorized Cost	
Percentage Completion	33.87%
Original Target Completion Date	10/2019
Revised Target Completion Date	N/A

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Roof Replacement--Forest Hill Middle School
From Inception and for the Fiscal Year Ended June 30, 2019

	<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	_____	\$ 1,105,124.00	\$ 1,105,124.00	\$ 1,105,124.00
Total Revenues	<u>\$ -</u>	<u>1,105,124.00</u>	<u>1,105,124.00</u>	<u>1,105,124.00</u>
Expenditures and Other Financing Uses:				
Construction Services		300,822.40	300,822.40	1,001,594.00
Architectural/Engineering Services				<u>103,530.00</u>
Total Expenditures	<u>-</u>	<u>300,822.40</u>	<u>300,822.40</u>	<u>1,105,124.00</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ 804,301.60</u>	<u>\$ 804,301.60</u>	<u>\$ -</u>

Additional Project Information:

Project Number: DOE	0680-205-18-2000
Project Number: SDA	0680-205-18-0BBH
Grant Date	3-25-19
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 1,105,124.00
Additional Authorized Cost	-
Revised Authorized Cost	\$ 1,105,124.00

Percentage Increase over Original Authorized Cost	
Percentage Completion	27.22%
Original Target Completion Date	9/2019
Revised Target Completion Date	N/A

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND

Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
 Various Capital Projects Constructed by NJSCC/SDA On-behalf of the District
 From Inception and for the Fiscal Year Ended June 30, 2019

	<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	<u>\$ 312,086,522.03</u>	<u>\$ 102,565,763.05</u>	<u>\$ 414,652,285.08</u>	<u>\$ 414,652,285.08</u>
Total Revenues	<u>312,086,522.03</u>	<u>102,565,763.05</u>	<u>414,652,285.08</u>	<u>414,652,285.08</u>
Expenditures and Other Financing Uses:				
Construction Services	247,782,398.97	13,806,413.07	261,588,812.04	354,711,368.32
Other Purchased Professional and Technical Services	37,853,846.62	1,770,707.25	39,624,553.87	42,150,891.87
Equipment	6,161,223.29		6,161,223.29	6,161,223.29
Other Objects	<u>10,635,803.93</u>	<u>450,997.67</u>	<u>11,086,801.60</u>	<u>11,628,801.60</u>
Total Expenditures	<u>302,433,272.81</u>	<u>16,028,117.99</u>	<u>318,461,390.80</u>	<u>414,652,285.08</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 9,653,249.22</u>	<u>\$ 86,537,645.06</u>	<u>\$ 96,190,894.28</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	\$ 414,652,285.08			
Additional Authorized Cost	-			
Revised Authorized Cost	\$ 414,652,285.08			
Percentage Increase over Original Authorized Cost				
Percentage Completion		76.80%		
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, 2019

	<u>Food Service</u>
ASSETS:	
Current Assets:	
Cash and Cash Equivalents	\$ 2,794,045.60
Intergovernmental Accounts Receivable:	
State	24,398.04
Federal	2,215,384.72
Interfund Accounts Receivable:	
Due from General Fund	387.24
Accounts Receivable	43,488.20
Inventory	18,749.31
	<u>5,096,453.11</u>
Total Current Assets	
Noncurrent Assets:	
Machinery and Equipment	4,184,953.68
Less Accumulated Depreciation	(2,501,950.21)
	<u>1,683,003.47</u>
Total Noncurrent Assets	
	<u>6,779,456.58</u>
Total Assets	
LIABILITIES:	
Current Liabilities:	
Accounts Payable	3,262,357.55
Unearned Revenue	80.98
Loans Payable	175,063.90
Intergovernmental Accounts Payable:	
Federal	6,230.12
	<u>3,443,732.55</u>
Total Current Liabilities	
Noncurrent Liabilities:	
Loans Payable	169,762.20
	<u>169,762.20</u>
Total Noncurrent Liabilities	
	<u>3,613,494.75</u>
Total Liabilities	
NET POSITION	
Net Investment in Capital Assets	1,338,177.37
Unrestricted	1,827,784.46
	<u>3,165,961.83</u>
Total Net Position	
	<u>\$ 3,165,961.83</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, 2019

	<u>Food Service</u>
OPERATING REVENUES:	
Charges for Services:	
Daily Sales-Non-reimbursable Programs	\$ 162,812.02
Special Functions	41,958.18
	<u>204,770.20</u>
Total Operating Revenues	<u>204,770.20</u>
OPERATING EXPENSES:	
Salaries	3,126,845.46
Employee Benefits	830,650.01
Other Purchased Services	597,489.06
Supplies and Materials	913,774.28
Cost of Sales:	
Reimbursable Programs	3,894,422.31
Non-reimbursable Programs	36,593.14
Miscellaneous Expenditures	33,518.95
Depreciation	174,600.96
	<u>9,607,894.17</u>
Total Operating Expenses	<u>9,607,894.17</u>
Operating Loss	<u>(9,403,123.97)</u>
NONOPERATING REVENUE (EXPENSES):	
State Sources:	
State School Lunch Program	86,115.54
Federal Sources:	
Child and Adult Care Food Program	318,695.73
School Breakfast Program	2,466,501.53
National School Lunch Program	5,218,318.53
After School Snack Program	57,580.25
Summer Food Service Program	168,033.22
Food Distribution Program	591,024.13
Fresh Fruits and Vegetables Program	314,877.17
	<u>9,221,146.10</u>
Total Nonoperating Revenues (Expenses)	<u>9,221,146.10</u>
Change in Net Position	<u>(181,977.87)</u>
Net Position - July 1	<u>3,347,939.70</u>
Net Position - June 30	<u><u>\$ 3,165,961.83</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, 2019

	<u>Food Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from Customers	\$ 202,993.94
Payments to Employees	(3,126,845.46)
Payments for Employee Benefits	(830,650.01)
Payments to Suppliers	<u>(4,360,750.39)</u>
Net Cash Used for Operating Activities	<u>(8,115,251.92)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
Transfers to Other Funds	24,112.64
State Sources	79,697.72
Federal Sources	<u>9,230,352.72</u>
Net Cash Provided by Non-Capital Financing Activities	<u>9,334,163.08</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Payment of Loans	<u>(174,600.96)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(174,600.96)</u>
Net Increase in Cash and Cash Equivalents	1,044,310.20
Cash and Cash Equivalents - July 1	<u>1,749,735.40</u>
Cash and Cash Equivalents - June 30	<u>\$ 2,794,045.60</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities:	
Operating Loss	\$ (9,403,123.97)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:	
Depreciation	174,600.96
(Increase) Decrease in Accounts Receivable	(973.76)
(Increase) Decrease in Inventory	(14,967.35)
Increase (Decrease) in Accounts Payable	1,130,014.70
Increase (Decrease) in Unearned Revenue	<u>(802.50)</u>
Total Adjustments	<u>1,287,872.05</u>
Net Cash Used for Operating Activities	<u>\$ (8,115,251.92)</u>

FIDUCIARY FUNDS

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
Combining Statement of Fiduciary Net Position
As of June 30, 2019

	<u>Agency Funds</u>		
	<u>Student Activity</u>	<u>Payroll</u>	<u>Total</u>
ASSETS:			
Cash and Cash Equivalents	\$ 75,117.56	\$2,376,068.33	\$2,451,353.58
Intergovernmental Accounts Receivable:			
State		879,915.14	879,915.14
Federal		582,576.27	582,576.27
	<u>75,117.56</u>	<u>3,838,559.74</u>	<u>3,913,844.99</u>
Total Assets	<u>\$ 75,117.56</u>	<u>\$3,838,559.74</u>	<u>\$3,913,844.99</u>
LIABILITIES:			
Interfund Accounts Payable:			
Due General Fund		\$1,780,254.22	\$1,780,421.91
Payroll Deductions and Withholdings		2,058,305.52	2,058,305.52
Payable to Student Groups	\$ 75,117.56		75,117.56
	<u>75,117.56</u>	<u>3,838,559.74</u>	<u>3,913,844.99</u>
Total Liabilities	<u>\$ 75,117.56</u>	<u>\$3,838,559.74</u>	<u>\$3,913,844.99</u>

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
 Student Activity Agency Fund Schedule of Receipts and Disbursements
 For the Fiscal Year Ended June 30, 2019

	<u>Balance</u> <u>June 30, 2018</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2019</u>
SCHOOLS:				
All Schools	\$ 103,559.89	\$ 146,168.82	\$ 174,611.15	\$ 75,117.56
Due from Enterprise Fund	<u>(658.23)</u>	<u>658.23</u>	<u> </u>	<u> </u>
Total All Schools	<u><u>\$ 102,901.66</u></u>	<u><u>\$ 146,827.05</u></u>	<u><u>\$ 174,611.15</u></u>	<u><u>\$ 75,117.56</u></u>

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
 Payroll Agency Fund Schedule of Receipts and Disbursements
 For the Fiscal Year Ended June 30, 2019

	<u>Balance June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2019</u>
ASSETS:				
Cash and Cash Equivalents	\$ 1,284,254.93	\$ 119,833,488.32	\$ 118,741,674.92	\$ 2,376,068.33
Intergovernmental Accounts Receivable:				
State	1,185,408.46	254,889.87	560,383.19	879,915.14
Federal	128,249.16	582,576.27	128,249.16	582,576.27
Other Accounts Receivable	<u>14,214.55</u>		<u>14,214.55</u>	
Total Assets	<u>\$ 2,612,127.10</u>	<u>\$ 120,670,954.46</u>	<u>\$ 119,444,521.82</u>	<u>\$ 3,838,559.74</u>
LIABILITIES:				
Payroll Deductions and Withholdings	\$ 769,612.45	\$ 54,483,127.24	\$ 53,194,434.17	\$ 2,058,305.52
Interfund Accounts Payable:				
Due to General Fund	1,842,514.65	4,614,201.39	4,676,461.82	1,780,254.22
Net Payroll	<u> </u>	<u>61,573,625.83</u>	<u>61,573,625.83</u>	<u> </u>
Total Liabilities	<u>\$ 2,612,127.10</u>	<u>\$ 120,670,954.46</u>	<u>\$ 119,444,521.82</u>	<u>\$ 3,838,559.74</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,									
	2019 (1)(2)	2018 (1)(2)	2017 (1)	2016 (1)	2015 (1)	2014	2013	2012	2011	2010
Governmental Activities:										
Net Investment in Capital Assets	\$ 285,087,704.85	\$ 276,193,319.22	\$ 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
Restricted	5,588,690.55	10,813,829.40	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
Unrestricted (Deficit)	<u>(131,750,097.53)</u>	<u>(114,091,744.71)</u>	<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>
Total Governmental Activities Net Position	<u>\$ 158,926,297.87</u>	<u>\$ 172,915,403.92</u>	<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>
Business-type Activities:										
Net Investment in Capital Assets	\$ 1,155,264.79	\$ 1,338,177.37	\$ 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
Unrestricted	<u>1,827,784.46</u>	<u>2,009,762.33</u>	<u>2,053,889.54</u>	<u>1,980,045.29</u>	<u>1,709,305.65</u>	<u>1,701,204.57</u>	<u>1,852,002.76</u>	<u>2,042,957.81</u>	<u>1,694,315.72</u>	<u>966,422.59</u>
Total Business-type Activities Net Position	<u>\$ 2,983,049.25</u>	<u>\$ 3,347,939.70</u>	<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>
District-wide:										
Net Investment in Capital Assets	\$ 286,242,969.64	\$ 277,531,496.59	\$ 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
Restricted	5,588,690.55	10,813,829.40	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
Unrestricted (Deficit)	<u>(129,922,313.07)</u>	<u>(112,081,982.38)</u>	<u>(117,587,742.53)</u>	<u>(122,344,554.09)</u>	<u>(101,948,039.87)</u>	<u>(7,965,333.38)</u>	<u>(6,156,042.73)</u>	<u>11,790,637.88</u>	<u>(960,601.76)</u>	<u>(25,889,585.65)</u>
Total District-wide Net Position	<u>\$ 161,909,347.12</u>	<u>\$ 176,263,343.62</u>	<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>

(1) Amounts include the implementation of Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27, and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68.

(2) Amounts include the implementation of Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

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,									
	2019 (1)(2)	2018 (1)(2)	2017 (1)	2016 (1)	2015 (1)	2014	2013	2012	2011	2010
Expenses:										
Governmental Activities:										
Instruction:										
Regular	\$ 54,282,199.49	\$ 52,488,729.18	\$ 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
Special Education	14,422,179.93	14,150,670.68	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
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
Other Instruction	6,199,368.89	7,336,157.13	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
Community Services Programs/Operations	72,303.44	183,020.18	268,421.41	360,035.91	440,934.33	353,502.26	551,708.93	315,116.79	271,055.41	264,106.20
Support Services:										
Tuition	20,197,626.23	13,188,806.88	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
Student and Instruction Related Services	43,394,091.13	47,179,198.57	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
School Administrative Services	7,299,480.79	5,587,054.02	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
General and Business Administrative Services	9,767,080.66	9,141,933.69	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
Plant Operations and Maintenance	22,458,819.86	21,894,037.13	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
Pupil Transportation	17,737,941.00	14,049,408.72	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
Unallocated Benefits	84,536,909.12	122,509,313.91	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	
Special Schools	61,718.96	45,981.18	50,125.43	59,142.83	27,712.40	31,389.81	38,835.76	34,149.84	41,472.72	133,434.32
Transfer to Charter Schools	56,517,331.00	55,106,158.04	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
Transfer to Resident Renaissance Schools	78,667,040.41	67,383,048.90	52,061,402.64	35,666,601.46						
Interest on Long-term Debt		(8,261.95)	14,207.24	6,770.27	8,140.96	1,066.22			10,542.58	22,189.01
Capital Outlay		3,004,869.30	1,641,164.68							
Unallocated Depreciation	7,998,997.60	7,998,997.60		8,167,958.25	8,179,633.61	9,743,468.54	8,670,990.96	8,396,054.19	8,427,296.11	
Total Governmental Activities Expenses	423,613,088.51	441,239,123.16	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
Business-type Activities:										
Food Service										
Food Service - Dinner Program	9,790,806.75	9,344,129.08	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
						132,164.30				
Total Business-type Activities Expense	9,790,806.75	9,344,129.08	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
Total District Expenses	\$ 433,403,895.26	\$ 450,583,252.24	\$ 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
Program Revenues:										
Governmental Activities:										
Charges for Services										
Charges for Services	\$ 31,570.91	\$ 1,474,495.85	\$ 223,348.26	\$ 339,823.49	\$ 163,760.17	\$ 440,329.64	\$ 315,919.05	\$ 276,896.55	\$ 206,759.04	\$ 431,006.83
Operating Grants and Contributions	78,705,116.25	100,063,566.06	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
Capital Grants and Contributions	6,918,929.18		17,790.37		569,208.75	884,676.34	482,626.36	3,365,744.12	608,630.72	
Total Governmental Activities Program Revenues	85,655,616.34	101,538,061.91	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
Business-type activities:										
Charges for services										
Food service	204,770.20	219,188.10	390,390.06	394,351.10	447,302.92	680,056.88	640,148.73	550,501.53	291,769.63	167,417.69
Operating Grants and Contributions	9,221,146.10	8,915,039.53	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
Capital Grants and Contributions		7,350.00								168,100.00
Total Business-type Activities Program Revenues	9,425,916.30	9,141,577.63	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
Total District Program Revenues	\$ 95,081,532.64	\$ 110,679,639.54	\$ 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
Net (Expense)/Revenue:										
Governmental Activities										
Governmental Activities	\$ (337,957,472.17)	\$ (339,701,061.25)	\$ (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)
Business-type Activities										
Business-type Activities	(364,890.45)	(202,551.45)	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)
Total District-wide Net Expense	\$ (338,322,362.62)	\$ (339,903,612.70)	\$ (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)

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

	Fiscal Year Ended June 30,									
	2019 (1)(2)	2018 (1)(2)	2017 (1)	2016 (1)	2015 (1)	2014	2013	2012	2011	2010
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
Federal and State Aid Not Restricted	296,915,138.33	325,121,007.47	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
Federal and State Aid Restricted	13,825,636.23	4,769,255.61	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
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
Unrestricted Miscellaneous Income	5,944,545.24	8,586,152.08	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
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	(165,962.67)					(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
Gain/(Loss) on Disposal of Capital Assets		(8,733,077.97)				(6,733,372.57)	707,631.97			
Transfers							(5,553,300.23)	(973,367.35)	(912,714.98)	(1,836,846.69)
Total Governmental Activities	323,968,366.13	337,192,346.19	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
Business-type Activities:										
Investment Earnings									903.27	1,211.10
Miscellaneous Income							6,359.40		13,636.21	
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
Total Business-type Activities	-	-	-	-	-	(20,373.71)	(4,115.43)	(20,027.46)	1,550,085.16	2,020,672.00
Total District-wide	\$ 323,968,366.13	\$ 337,192,346.19	\$ 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
Change in Net Position:										
Governmental Activities										
	\$ (13,989,106.04)	\$ (2,508,715.06)	\$ (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
Business-type Activities										
	(364,890.45)	(202,551.45)	109,056.70	282,237.52	434,034.65	(67,187.09)	(77,529.39)	(71,761.71)	453,149.31	304,834.64
Total District	\$ (14,353,996.49)	\$ (2,711,266.51)	\$ (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

(1) Amounts include the implementation of Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27, and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68.

(2) Amounts include the implementation of Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

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,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011 (1)	2010
General Fund:										
Reserved										\$ 25,471,692.63
Unreserved (Deficit)										(21,608,276.29)
Restricted	\$ 5,563,490.62	\$ 1,000,001.00	\$ 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	1,274,589.62	317,563.34	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)	<u>(26,775,262.84)</u>	<u>(6,482,566.07)</u>	<u>(11,572,034.15)</u>	<u>(22,734,053.53)</u>	<u>(2,106,604.54)</u>	<u>(3,948,035.40)</u>	<u>(4,461,861.59)</u>	<u>6,312,093.09</u>	<u>(1,713,355.29)</u>	
Total General Fund	<u>\$ (19,937,182.60)</u>	<u>\$ (5,165,001.73)</u>	<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>
All Other Governmental Funds:										
Unreserved, Reported in:										
Special Revenue Fund										\$ (2,440,625.60)
Capital Projects Fund										40,513,671.85
Debt Service Fund										0.68
Assigned	\$ 134,081.69						\$ 1,335,889.00			
Restricted, Reported in:										
Capital Projects Fund	25,199.93	\$ 9,813,828.40	\$ 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	<u>(3,004,424.00)</u>	<u>(2,983,046.00)</u>	<u>(2,966,603.00)</u>	<u>(2,985,293.00)</u>	<u>(2,907,938.00)</u>	<u>(2,802,638.00)</u>	<u>(2,756,800.00)</u>	<u>(2,553,394.00)</u>	<u>(2,427,880.00)</u>	
Total All Other Governmental Funds	<u>\$ (2,845,142.38)</u>	<u>\$ 6,830,782.40</u>	<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>

(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,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
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	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,507,790.00	\$ 7,479,689.00
Tuition Charges	31,570.91	1,474,495.85	223,348.26	339,823.49	163,760.17	440,329.64	315,919.05	276,896.55	206,759.04	431,006.83
Rents and Royalties	23,417.25	2,383,476.00	1,452,940.94	1,296,422.37	23,160.08	22,830.42				
Miscellaneous	5,921,127.99	6,214,907.82	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
State Sources	347,990,779.21	357,278,285.51	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
Federal Sources	27,188,490.78	18,516,811.89	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
Total Revenue	388,604,395.14	393,316,986.07	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
Expenditures:										
Instruction										
Regular Instruction	53,877,419.94	52,083,949.63	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
Special Education Instruction	14,422,179.93	14,150,670.68	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
Other Instruction	6,199,368.89	7,336,157.13	8,298,868.93	8,264,058.20	10,153,064.24	14,011,010.27	12,209,756.67	12,724,464.66	7,018,150.30	7,227,257.11
Community Services Programs/Operations	72,303.44	183,020.18	268,421.41	360,035.91	440,934.33	353,502.26	551,708.93	315,116.79	271,055.41	264,106.20
Support Services:										
Tuition	20,197,626.23	13,188,806.88	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
Student & Instruction Related Services	43,394,091.13	47,179,198.57	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
School Administrative Services	7,299,480.79	5,587,054.02	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
Other Administrative Services	8,871,239.73	8,244,974.78	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
Plant Operations and Maintenance	22,310,683.74	21,745,901.01	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
Pupil Transportation	17,664,656.28	13,976,124.00	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
Unallocated Employee Benefits	64,914,855.12	69,754,302.91	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
Special Schools	61,718.96	45,981.18	50,125.43	59,142.83	27,712.40	31,389.81	38,835.76	34,149.84	41,472.72	91,705.73
Charter and Resident Renaissance Schools	135,184,371.41	122,489,206.94	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
Capital Outlay	18,416,542.53	10,142,095.89	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
Debt Service:										
Principal			579,618.41	573,970.54	580,960.05				217,000.00	220,000.00
Interest and Other Charges			5,703.45	11,351.32					11,501.00	23,160.66
Total Expenditures	412,886,538.12	386,107,443.80	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
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(24,282,142.98)</u>	<u>7,209,542.27</u>	<u>(6,995,848.13)</u>	<u>(9,059,395.94)</u>	<u>(5,473,101.62)</u>	<u>(25,137,173.00)</u>	<u>(11,786,290.31)</u>	<u>19,128,135.36</u>	<u>954,618.28</u>	<u>(14,987,682.95)</u>
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	(165,962.67)					(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
Transfers Out								(400,000.00)	(912,714.98)	(1,836,846.69)
Total Other Financing Sources (Uses)	<u>(165,962.67)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(703,621.00)</u>	<u>(414,790.61)</u>	<u>1,246,228.90</u>	<u>(1,858,809.00)</u>	<u>(7,380,177.80)</u>	<u>(1,645,460.87)</u>
Net Change in Fund Balances	\$ (24,448,105.65)	\$ 7,209,542.27	\$ (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)
Debt Service as a Percentage of Noncapital Expenditures	-	-	0.15%	0.16%	0.16%	-	-	-	0.07%	0.07%

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,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Rentals and Royalties	\$ 23,417.25	\$ 2,383,476.00	\$ 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
Tuition	31,570.91									
Refunds of Prior Year Expenses		232,295.51	300,646.89	615,374.97	472,048.42	909,443.14	132,099.35	284,016.33	373,614.81	224,327.20
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
Insurance Reimbursements							54,286.68			
Miscellaneous	<u>5,850,363.69</u>	<u>5,970,380.57</u>	<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>
Total Miscellaneous Revenues	<u>\$ 5,905,351.85</u>	<u>\$ 8,586,152.08</u>	<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>

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)
2019	\$ 72,759,750.00	\$ 1,057,900,400.00	\$ -	\$ 292,694,323.00	\$ 156,498,600.00	\$ 80,170,300.00	\$ 1,660,023,373.00	\$ 28,220,937.00	\$ 1,688,244,310.00	\$ 40,099,800.00	\$ 2,517,323,500.00	\$ 1,720,395,629.00	\$ 0.436
2018	74,761,350.00	1,052,413,231.00	-	290,748,423.00	160,766,900.00	80,185,300.00	1,658,875,204.00	27,100,620.00	1,685,975,824.00	65,299,000.00	2,392,991,100.00	1,766,875,349.00	0.432
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

(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 Dec. 31	District Direct Rate			Overlapping Rates		Total Direct and Overlapping Tax Rate
	<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>	
2019	\$ 0.436	-	\$ 0.436	\$ 1.671	\$ 0.938	\$ 3.045
2018	0.432	-	0.432	1.607	0.990	3.029
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

(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>	2019			2010		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Total District Net Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Total District Net Assessed Value</u>
Campbell Soup Company	\$ 42,378,000	1	2.51%	\$ 14,317,900	2	1.76%
Verizon--New Jersey	35,778,037	2	2.12%	40,308,952	1	4.95%
L/N CAC LLC	35,038,300	3	2.08%			
Pollution Control Authority	18,004,100	4	1.07%	11,802,500	3	1.45%
Washington Park Management	17,378,000	5	1.03%			
EMR Eastern, LLC	15,003,600	6	0.89%			
All American Gardens, LLC	12,669,000	7	0.75%			
Harris Camden Realty, LLC	11,670,300	8	0.69%			
Broadway Associates 2010, LLC	10,882,800	9	0.64%			
Alexar Properties, LLC	9,248,300	10	0.55%			
Camden Cogen				4,022,900	4	0.49%
Reldon Enterprises				3,740,000	5	0.46%
2 Cooper Plaza				3,607,500	6	0.44%
HE Northgate Ltd. Partnership				2,900,880	7	0.36%
JMJ Realty, LLC				2,850,000	8	0.35%
South Jersey Acquisition Co. LLC				2,770,300	9	0.34%
2600 ME Holdings, LLC				2,650,000	10	0.33%
Total	\$ 208,050,437		12.32%	\$ 88,970,932		10.93%

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>	
2019	\$ 7,449,009.00	\$ 7,449,009.00	100.00%	-
2018	7,449,009.00	7,449,009.00	100.00%	-
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%	-

(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			
2019	-	-	-	-	-
2018	-	-	-	-	-
2017	-	-	-	-	-
2016	-	\$ 579,618.41	\$ 1,153,588.95	-	\$ 15.59
2015	-	1,153,588.95	1,153,588.95	-	15.31
2014	-	1,734,549.00	1,734,549.00	-	22.87
2013	-	-	-	-	-
2012	-	-	-	-	-
2011	-	-	-	-	-
2010	\$ 217,000.00	-	217,000.00	0.01%	2.82

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		Net General Bonded Debt Outstanding (1)	Percentage of Net Assessed Valuation Taxable (2)	Per Capita (3)
	General Obligation Bonds	Deductions			
2019	-	-	-	-	-
2018	-	-	-	-	-
2017	-	-	-	-	-
2016	-	-	-	-	-
2015	-	-	-	-	-
2014	-	-	-	-	-
2013	-	-	-	-	-
2012	-	-	-	-	-
2011	-	-	-	-	-
2010	\$ 217,000.00	-	\$ 217,000.00	0.03%	\$ 2.82

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, 2019: (1)					
City of Camden Water Utility	\$ 18,969,820.77	\$ 18,969,820.77			
City of Camden Sewer Utility	16,743,099.48	16,743,099.48			
City of Camden	<u>33,836,806.28</u>		<u>\$ 33,836,806.28</u>		
	<u>69,549,726.53</u>	<u>35,712,920.25</u>	<u>33,836,806.28</u>	<u>\$ -</u>	<u>\$ -</u>
Overlapping Debt Apportioned to the Municipality as of December 31, 2018:					
County of Camden: (2)					
General:					
Bonds	36,870,000.00	4,597,984.00 (3)	32,272,016.00	1,513,557.55 (5)	28,877,825.00
Notes	35,461,125.00		35,461,125.00	1,663,126.76 (5)	
Loan Agreements	308,746,532.00		308,746,532.00	14,480,212.35 (5)	
Bonds Issued by Other Public Bodies Guaranteed by the County	<u>265,004,205.00</u>	<u>265,004,205.00 (4)</u>		<u>- (5)</u>	
	<u>646,081,862.00</u>	<u>269,602,189.00</u>	<u>376,479,673.00</u>	<u>17,656,896.66</u>	<u>28,877,825.00</u>
	<u>\$ 715,631,588.53</u>	<u>\$ 305,315,109.25</u>	<u>\$ 410,316,479.28</u>	<u>\$ 17,656,896.66</u>	<u>\$ 28,877,825.00</u>

Sources:

- (1) City of Camden 2019 Annual Debt Statement
- (2) County of Camden
- (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 2019 Net Valuation on which County taxes are apportioned, which is 4.69%.
The source for this computation was the 2019 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 2019

	Equalized Valuation Basis (1)
2018	\$ 1,691,004,285
2017	1,750,135,190
2016	<u>1,657,099,533</u>
	<u>\$ 5,098,239,008</u>
Average equalized valuation of taxable property	<u>\$ 1,699,413,003</u>
Debt limit (4% of average equalization value) (2)	\$ 67,976,520
Total Net Debt Applicable to Limit	<u>-</u>
Legal Debt Margin	<u>\$ 67,976,520</u>

	<u>2019</u>	<u>2018</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>
Debt limit	\$ 67,976,520.11	\$ 67,115,450.50	\$ 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
Total net debt applicable to limit (3)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>217,000.00</u>
Legal debt margin	<u>\$ 67,976,520.11</u>	<u>\$ 64,416,204.41</u>	<u>\$ 62,926,638.89</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>
Total net debt applicable to the limit as a percentage of debt limit	-	-	-	-	-	-	-	-	-	0.44%

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>
2018	73,973	Unavailable	Unavailable	8.9%
2017	73,893	\$ 3,833,421,054.00	\$ 51,878.00	9.8%
2016	73,974	3,686,568,264.00	49,836.00	10.1%
2015	75,371	3,665,970,069.00	48,639.00	11.1%
2014	75,856	3,539,820,240.00	46,665.00	12.7%
2013	76,462	3,446,906,960.00	45,080.00	16.0%
2012	76,883	3,421,293,500.00	44,500.00	18.5%
2011	77,218	3,378,364,718.00	43,751.00	19.6%
2010	76,982	3,220,464,988.00	41,834.00	18.6%
2009	78,790	3,242,996,400.00	41,160.00	17.8%

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>2019 (1)</u>			<u>2010</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				4,023	1	
Campbell Soup Company				1,332	2	
L-3 Communications Corporation				1,019	3	
Our Lady of Lourdes				752	4	
Rutgers University				256	5	
Waste Management of Camden				177	6	
Mafco Worldwide Corporation				164	7	
Georgia-Pacific Gypsum				153	8	
Adventure Aquarium				86	9	
Joseph Oat Corporation				82	10	
	<u>-</u>		<u>-</u>	<u>8,044</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>2019</u>	<u>2018</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>
Teachers-General Fund	710.0	680.4	784.8	748.8	884.5	1,054.0	1,238.5	1,171.0	1,198.0	1,294.0
Teachers-Special Revenue	76.0	91.0	99.3	120.7	88.3	190.0	106.6	76.0	90.0	68.0
Classroom Aides-General Fund	51.0	79.0	197.0	172.0	199.0	191.0	235.0	230.0	218.0	223.0
Classroom Aides-Special Revenue	73.0	79.0	81.0	68.4	72.0	98.0	89.0	68.0	87.0	65.0
Attendance & Social Work	11.0	40.0	15.0	38.1	71.7	40.2	87.0	77.0	95.0	96.0
Health Services	23.0	19.0	32.0	25.0	30.0	33.0	46.0	43.0	42.0	47.0
Related Services	22.0	15.5		13.0	13.0	16.0	15.0	15.0	15.0	18.0
Extraordinary Services	111.0	126.0						1.0	1.0	9.0
Guidance-Professional	20.0	31.0	16.0	40.2	37.0	56.0	59.0	53.0	55.0	60.0
Guidance-Support			1.0	11.0	17.0	22.0	18.0	21.0	21.0	21.0
Child Study Team	15.0	35.5	48.0	55.8	59.0	55.0	55.0	58.0	54.0	53.0
Child Study Team-Support			1.0	2.0	3.0	7.0	21.0	11.0	21.0	23.0
Supervisors & Other Professionals	18.0	7.0	33.0	19.0	28.5	21.0	20.0	28.0	26.0	32.0
Improvement of Instruction-Support	7.0	1.0	11.0	2.0	2.0	6.0	11.1	9.0	12.0	13.0
Facilitators, Math & Literacy Coaches						49.0	36.9	39.0	36.0	51.0
Media Services/Technology				7.5	20.3	38.0	58.0	51.0	54.0	69.0
Professional Development-Professionals			2.0			5.0	5.0	3.0	4.0	6.0
Professional Development-Support						1.0	3.0	1.0	1.0	
General District Administrators	8.0	13.0	18.0	22.0	21.0	32.0	15.0	6.0	12.0	14.0
Principals/Assistant Principals	19.0	17.0	48.0	28.6	30.4	43.0	58.2	57.0	53.0	57.0
School Administrators-Support	29.0	39.5	1.0	31.0	34.7	60.9	59.8	61.8	54.0	57.0
Central Services-Administrators	48.0	25.0	29.0	35.1	32.0	18.0	55.6	47.0	46.0	53.0
Admin Information Technology Services	5.0	4.0	15.0	9.7	6.7	14.7	24.0	21.0	22.0	21.0
Operations & Maintenance-Security Guards	59.0	68.0	1.5	81.0	104.2	104.2	126.0	118.0	122.0	125.0
Operations & Maintenance-Other	140.0	139.0	168.0	176.1	191.0	186.0	321.0	268.0	292.0	242.0
Transportation	2.0	2.0	2.0	2.0	2.0	3.0	9.0	6.0	5.0	90.0
Support & Other Prof Staff-Special Revenue	42.0	88.0	33.0	26.0	18.6	15.0	21.0	37.0	23.0	19.0
Support Staff-Special Revenue	5.0	3.5	42.0	5.8	6.6	7.0	7.2	17.2	10.3	46.0
Directors-Special Revenue	2.0	2.5	1.0	4.4	2.7	3.0	3.8	1.0	3.0	1.0
Other	52.0	52.6		14.9	12.4	15.0	19.0	15.0	45.0	120.0
Total	1,548.0	1,658.5	1,679.5	1,760.1	1,987.6	2,384.0	2,823.7	2,610.0	2,717.3	2,993.0

Source: School District

CITY OF CAMDEN SCHOOL DISTRICT
 Operating Statistics
 Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Certified Staff	Pupil/Teacher Ratio			Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	High School				
2019	7,315	\$ 394,469,995.59	\$ 53,926.18	8.39%	929	8:1	10:1	11:1	7,403	6,618	-7.25%	89.4%
2018	7,868	391,433,962.37	49,750.12	4.37%	929	11:1	12:1	11:1	7,982	7,150	-2.41%	89.6%
2017	8,058	384,109,512.98	47,668.10	17.24%	1,042	12:1	7:1	9:1	8,179	7,331	-11.94%	89.6%
2016	9,217	374,738,958.69	40,657.37	26.25%	941	10:1	12:1	9:1	9,288	8,344	-17.50%	89.8%
2015	11,213	361,093,728.89	32,203.13	-2.25%	1,111	10:1	12:1	9:1	11,258	10,166	-3.60%	90.3%
2014	11,639	383,456,711.97	32,945.85	6.48%	1,233	10:1	10:1	9:1	11,679	10,632	-2.59%	91.0%
2013	11,913	368,594,752.87	30,940.55	36.34%	1,354	9:1	11:1	9:1	11,990	10,946	-4.23%	91.3%
2012	15,300	347,206,667.98	22,693.25	6.54%	1,302	9:1	13:1	9:1	12,520	11,499	0.10%	91.8%
2011	15,306	326,032,573.41	21,300.97	-8.90%	1,747	9:1	11:1	9:1	12,507	10,863	-2.76%	86.9%
2010	14,948	349,516,382.15	23,382.15	2.20%	1,362	9:1	11:1	9:1	12,862	11,632	2.68%	90.4%

Sources: District Records

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

	Fiscal Year Ended June 30,									
	<u>2019</u>	<u>2018</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>
District Buildings:										
Bonsall (1913)										
Square Feet	108,769	108,769	108,769	108,769	108,769	108,769	108,769	108,769	108,679	108,679
Enrollment	-	64	127	181	377	382	429	455	617	515
Lanning Square (Formerly Broadway) (1886)										
Square Feet	135,735	135,735	135,735	135,735	135,735	135,735	135,735	135,735	25,680	25,680
Enrollment	-	-	-	-	-	-	-	-	351	318
Catto (2008)										
Square Feet	89,313	89,313	89,313	89,313	89,313	89,313	89,313	89,313	88,250	88,250
Enrollment	629	634	616	579	566	569	553	574	573	504
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	446	442	398	437	428	428	444	470	516	526
Cramer (1913)										
Square Feet	87,700	87,700	87,700	87,700	87,700	87,700	87,700	87,700	87,300	87,300
Enrollment	450	437	376	462	471	475	529	517	531	527
RT Cream (1991)										
Square Feet	39,069	39,069	39,069	39,069	39,069	39,069	39,069	39,069	38,269	39,069
Enrollment	112	344	257	324	373	373	409	471	528	502
Davis (1925)										
Square Feet	95,905	95,905	95,905	95,905	95,905	95,905	95,905	95,905	93,905	95,505
Enrollment	332	331	347	434	487	491	546	488	502	472
Dudley (2009)										
Square Feet	73,732	73,732	73,732	73,732	73,732	73,732	73,732	73,732	88,280	88,280
Enrollment	480	528	519	564	602	612	575	572	570	584
Early Childhood Development Center (1978)										
Square Feet	66,568	66,568	66,568	66,568	66,568	66,568	66,568	66,568	66,588	66,588
Enrollment	298	397	429	409	437	440	466	494	490	490
Forest Hill (1969)										
Square Feet	59,087	59,087	59,087	59,087	59,087	59,087	59,087	59,087	58,087	58,087
Enrollment	335	283	231	323	321	322	318	308	307	299

(Continued)

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

	Fiscal Year Ended June 30,									
	<u>2019</u>	<u>2018</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>
District Buildings:										
McGraw (1953)										
Square Feet	32,545	32,545	32,545	32,545	32,545	32,545	32,545	32,545	33,345	33,345
Enrollment	-	37	44	42	297	298	337	326	288	306
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	-	44	38	42	447	453	505	523	618	599
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
Powell (1926)										
Square Feet	-	-	-	-	-	-	-	-	20,157	20,157
Enrollment	-	-	-	-	-	-	-	-	-	-
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	360	386	323	332	363	365	382	370	407	394
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
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
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
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	428	404	420	450	578	580	585	593	424	427
HB Wilson (1919)										
Square Feet	-	-	-	-	-	-	-	-	36,110	36,110
Enrollment	-	-	-	-	-	-	-	-	-	-

(Continued)

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

	Fiscal Year Ended June 30,									
	<u>2019</u>	<u>2018</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>
District Buildings:										
HB Wilson (2009)										
Square Feet	73,732	73,732	73,732	73,732	73,732	73,732	73,732	73,732	83,729	83,729
Enrollment	535	636	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	442	453	488	558	572	582	551	563	561	679
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
Hatch (1923) - Includes Big Picture Academy & Camden High School										
Square Feet	117,222	117,222	117,222	117,222	117,222	117,222	117,222	117,222	117,222	117,222
Enrollment	452	-	-	173	272	270	251	328	414	294
Morgan Village (1969)										
Square Feet	92,000	108,072	108,072	108,072	108,072	108,072	108,072	108,072	108,072	108,072
Enrollment	309	344	346	373	370	372	333	367	466	296
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
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	379	455	458	542	490	497	508	499	476	227
Camden High (1916)										
Square Feet	-	281,845	281,845	281,845	281,845	281,845	281,845	281,845	281,895	281,895
Enrollment	-	415	549	676	695	707	748	712	708	807
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	597	777	815	887	905	899	863	880	896	817
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	215	210	194	203	213	214	203	207	205	233

(Continued)

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

	Fiscal Year Ended June 30,									
	<u>2019</u>	<u>2018</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>
District Buildings:										
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
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	-	247	-	147	152	153	105	107	113	103
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	-	-	-	-	-	-	-	-	-	-
Mickle Building - Pride & Camden High Accelerated										
Square Feet	15,720									
Enrollment	23									
Katz Building - Big Picture Academy HS Students										
Square Feet	33,025									
Enrollment	110									
Administration Building (1915)										
Square Feet			80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Administration Building - Washington (1907)										
Square Feet	37,756	37,756								
Maintenance Warehouse (1889)										
Square Feet (Approx)	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	22,890	22,890
Environmental Center										
Square Feet	7,492	7,492	7,492	7,492	7,492	7,492	7,492	7,492	-	-

Number of Schools at June 30, 2019

 Elementary and Family = 12

 Family and Middle = 2

 High = 6

 Early Childhood = 1

Source: District Records

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Required Maintenance
 Last Ten Fiscal Years
Unaudited

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES (11-000-261-XXX)

Project # (s)	Fiscal Year Ended June 30,										
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	
School Facilities											
Early Childhood Development Center	N/A	\$ 135,464.00	\$ 120,216.00	\$ 72,773.33	\$ 93,166.00	\$ 158,390.42	\$ 365,980.00	\$ 160,365.00	\$ 110,314.00	\$ 110,314.00	\$ 94,208.00
South Camden Alternative School	N/A										16,487.00
Brimm Medical Arts High School	N/A	111,924.00	92,801.00	60,127.01	83,094.00	26,757.08	185,975.00	132,497.00	91,129.00	91,129.00	77,722.00
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
Woodrow Wilson High	N/A	414,677.00	363,777.00	222,770.30	298,952.00	508,245.51	995,875.00	490,902.00	822,362.00	337,919.00	288,123.00
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
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
Veterans Memorial School	N/A	196,670.00	145,496.00	105,654.01	108,497.00	184,454.54	258,896.00	232,822.00	160,457.00	160,457.00	136,603.00
Bonsall	N/A		20,119.00	118,908.17	181,920.00	309,280.27	311,023.00	262,029.00	180,514.00	180,514.00	153,875.00
Catto Elementary School	N/A	181,750.00	136,640.00	97,638.54	16,179.00	27,506.17	327,190.00	215,158.00	148,249.00	148,249.00	126,397.00
Coopers Poynt	N/A	215,223.00	159,745.00	115,620.87	138,499.00	235,460.39	275,897.00	254,785.00	175,282.00	175,282.00	149,557.00
Cramer	N/A	178,467.00	132,030.00	95,875.18	120,128.00	204,228.33	268,597.00	211,273.00	145,632.00	145,632.00	124,042.00
Riletta Cream Elementary School	N/A	79,505.00	158,817.00	42,710.97	54,924.00	93,376.51	175,894.00	94,119.00	64,968.00	64,968.00	55,348.00
Davis Elementary	N/A	195,164.00	144,382.00	104,845.03	149,416.00	254,021.50	254,897.00	231,039.00	159,149.00	159,149.00	135,818.00
Dudley	N/A	150,043.00	111,501.00	80,605.14	47,543.00	80,827.57	142,540.00	177,623.00	54,939.00	54,939.00	46,712.00
Forest Hill	N/A	120,241.00	175,422.00	64,594.98	77,724.00	132,138.42	299,875.00	142,343.00	98,106.00	98,106.00	83,611.00
Hatch Middle	N/A	238,544.00	226,474.00	128,149.11	138,239.00	235,018.74	310,540.00	282,392.00	194,467.00	194,467.00	165,651.00
Lanning Square	N/A			148,387.84	99,001.00	168,311.48	198,948.00	326,991.00	224,989.00	224,989.00	191,951.00
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
Creative & Performing Arts High School	N/A		23,716.00	17,185.46	22,886.00	38,908.30	215,045.00	37,870.00	26,162.00	26,162.00	22,375.00
Morgan Village Middle	N/A	187,218.00	169,083.00	118,146.18	154,022.00	261,851.47	236,732.00	260,350.00	179,206.00	179,206.00	152,697.00
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
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
Mickle Building - Pride & Camden High Accelerated	N/A	31,990.00									
Katz Building - Big Picture Academy HS Students	N/A	67,205.00									
Powell	N/A										28,655.00
Sharp	N/A	99,917.00	113,919.00	53,677.01	57,944.00	98,510.28	135,987.00	118,284.00	81,537.00	81,537.00	69,479.00
Sumner	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
Met East	N/A		64,460.00	25,023.80		54,182.45	158,902.00	55,143.00	37,934.00	37,934.00	32,188.00
U S Wiggins	N/A	154,113.00	114,012.00	82,791.56	109,837.00	186,733.51	198,754.00	182,441.00	125,575.00	125,575.00	107,163.00
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
Whittier	N/A			62,930.00		145,995.20	148,796.00	138,674.00	95,489.00	95,489.00	81,255.00
H. B. Wilson	N/A	150,043.00	122,399.00	80,605.13	62,801.00	106,767.25	148,526.00	177,623.00	59,735.00	59,735.00	51,030.00
Yorkship	N/A	175,619.00	188,055.40	94,344.68	105,246.00	178,927.93	215,240.00	207,900.00	143,016.00	143,016.00	122,079.00
Riggs Center	N/A			62,750.71			158,254.00	138,277.00	95,053.00	95,053.00	81,255.00
Total School Facilities		3,083,777.00	2,783,064.40	2,843,674.41	2,941,344.00	5,086,222.21	8,118,286.00	6,266,384.00	5,069,647.00	4,185,404.00	3,613,702.00
Other Facilities											
Administration Building					961,564.19	252,967.17	458,925.00		132,552.00	132,552.00	113,051.00
Administration Building - Washington (1907)		76,833.17	86,841.00								
Supply Warehouse											53,778.00
Maintenance Warehouse		36,630.00	27,098.00		510,876.00	100,000.00	140,542.00		29,650.00	29,650.00	25,515.00
Old Catto--Office Space											16,487.00
Mickel School/Camelot Program											
Environmental Center			35.00			19,773.00	25,510.00		12,845.00	12,645.00	10,599.00
Skills Development Center											92,246.00
Total Other Facilities		113,463.17	113,974.00	-	1,472,440.19	372,740.17	624,977.00	-	175,047.00	174,847.00	311,676.00
Grand Total		\$ 3,197,240.17	\$ 2,897,038.40	\$ 2,843,674.41	\$ 4,413,784.19	\$ 5,458,962.38	\$ 8,743,263.00	\$ 6,266,384.00	\$ 5,244,694.00	\$ 4,360,251.00	\$ 3,925,378.00

CITY OF CAMDEN SCHOOL DISTRICT
INSURANCE SCHEDULE
 As of June 30, 2019
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 08105

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, 2019. 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 Office of School 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 School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the City of Camden School District's, in the County of Camden, State of New Jersey, compliance.

Basis for Adverse Opinion on E.S.S.A. Title I, I.D.E.A. Part B Basic and I.D.E.A. Part B Preschool

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 E.S.S.A. Title I, CFDA 84.027 I.D.E.A. Part B Basic and CFDA 84.173 I.D.E.A. Part B Preschool as described in finding number 2019-002 for Equipment and Real Property Management. Compliance with such requirements is necessary, in our opinion, for the City of Camden School District, to comply with the requirements applicable to that program.

Adverse Opinion on E.S.S.A. Title I, I.D.E.A. Part B Basic and I.D.E.A. Part B Preschool

In our opinion, because of the significance of the matter discussed in the "*Basis for Adverse Opinion on E.S.S.A. Title I, I.D.E.A. Part B Basic and I.D.E.A. Part B Preschool*" paragraph, the City of Camden School District, in the County of Camden, State of New Jersey, did not comply, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on E.S.S.A. Title I, I.D.E.A. Part B Basic and I.D.E.A. Part B Preschool for the fiscal year ended June 30, 2019.

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, 2019.

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. 2019-011, 2019-012, 2019-013, 2019-014, 2019-015, 2019-016 and 2019-017. Our opinion on each major federal and state program is not modified with respect to these matters.

The City of Camden School District's, in the County of Camden, State of New Jersey, response to the noncompliance findings identified in our audit is described in the accompanying *Schedule of Findings and Questioned Costs*. The City of Camden 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 and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and 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 City of Camden School District's internal control over compliance.

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.

Report on Internal Control over Compliance (Cont'd)

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 and 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 and 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. 2019-002 and 2019-011 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 and 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 items findings no. 2019-012, 2019-013, 2019-014, 2019-015, 2019-016 and 2019-017 to be significant deficiencies.

The City of Camden School District's, in the County of Camden, State of New Jersey, response to the internal control over compliance findings identified in our audit is described in the accompanying *Schedule of Findings and Questioned Costs*. The City of Camden 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
Certified Public Accountants
& Consultants



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

Voorhees, New Jersey
February 28, 2020

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2019

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, 2018
					From	To	
General Fund:							
U.S. Department of Education:							
Passed-through State Department of Education:							
Medicaid Initiative	93.778	1905NJ5MAP	N/A	\$ 303,508.44	7/1/18	6/30/19	
Medicaid Initiative (MAC)	93.778	1905NJ5MAP	N/A	99,332.47	7/1/18	6/30/19	
Medicaid Initiative	93.778	1805NJ5MAP	N/A	117,132.21	7/1/17	6/30/18	\$ (38,764.23)
Total Medicaid Cluster							(38,764.23)
Impact Aid	84.041	Unavailable	N/A	25,236.72	7/1/18	6/30/19	-
Total General Fund							(38,764.23)
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	591,024.13	7/1/18	6/30/19	
Cash Assistance:							
School Breakfast Program	10.553	181NJ304N1099	N/A	2,393,527.58	7/1/17	6/30/18	(687,549.39)
School Breakfast Program	10.553	191NJ304N1099	N/A	2,466,501.53	7/1/18	6/30/19	
National School Lunch Program	10.555	181NJ304N1099	N/A	5,150,184.56	7/1/17	6/30/18	(1,438,863.62)
National School Lunch Program	10.555	191NJ304N1099	N/A	5,218,318.53	7/1/18	6/30/19	
After School Snack Program	10.555	Unavailable	N/A	78,615.68	7/1/17	6/30/18	(20,030.56)
After School Snack Program	10.555	Unavailable	N/A	57,580.25	7/1/18	6/30/19	
Summer Food Service Program for Children	10.559	Unavailable	N/A	168,033.22	7/1/18	6/30/19	
Total Child Nutrition Cluster							(2,146,443.57)
Child and Adult Care Food Program	10.558	181NJ304N1099	N/A	309,793.40	7/1/17	6/30/18	(87,687.82)
Child and Adult Care Food Program	10.558	191NJ304N1099	N/A	318,695.73	7/1/18	6/30/19	
Total Child and Adult Care Food Program							(87,687.82)
Fresh Fruit and Vegetable Program	10.582	181NJ304L1603	N/A	253,009.33	7/1/17	6/30/18	(76,575.49)
Fresh Fruit and Vegetable Program	10.582	1711NJ304N1099	N/A	314,877.17	7/1/18	6/30/19	
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							(70,345.37)
Total Enterprise Fund							(2,304,476.76)
Special Revenue Fund:							
U.S. Department of Education							
Helping Everyone Achieve Through Reading Grant	84.215G	Unavailable	N/A	701,638.00	10/1/16	6/30/17	(76,666.57)
Helping Everyone Achieve Through Reading Grant	84.215G	Unavailable	N/A	238,457.00	10/1/15	6/30/17	2,165.41
Total Helping Everyone Achieve Through Reading Grant							(74,501.16)
Passed-through State Department of Education:							
E.S.S.A.							
Title I - Grants to Local Educational Agencies	84.010	S010A180030	NCLB068019	16,464,352.00	7/1/18	6/30/19	
Title I - Grants to Local Educational Agencies	84.010	S010A170030	NCLB068018	11,865,444.00	7/1/17	6/30/18	(3,165,427.19)
Title I - Grants to Local Educational Agencies	84.010	S010A160030	NCLB068017	7,927,430.00	7/1/16	6/30/17	268,584.00
Title I - Grants to Local Educational Agencies - Reallocated	84.010	S010A180030	NCLB068019	244,064.00	2/1/19	9/30/19	
Total Title IA							(2,896,843.19)
Title IA - SIA - School Improvement	84.010	S377A130031	NCLB068019	2,324,462.00	7/1/18	6/30/19	
Title IA - SIA - School Improvement	84.010	S377A130031	NCLB068018	4,039,528.00	7/1/17	6/30/18	(909,418.67)
Total Title IA - School Improvement							(909,418.67)
Title II - Supporting Effective Instruction State Grants	84.367	S367A180029	NCLB068019	553,794.00	7/1/18	6/30/19	
Title II - Supporting Effective Instruction State Grants	84.367	S367A170029	NCLB068018	432,907.00	7/1/17	6/30/18	(295,722.77)
Title II - Supporting Effective Instruction State Grants	84.367	S367A160029	NCLB068017	1,099,855.00	7/1/16	6/30/17	109,659.00
Total Title IIA							(186,063.77)
Title III - English Language Acquisition	84.365	S365A180030	NCLB068019	177,767.00	7/1/18	6/30/19	
Title III - English Language Acquisition	84.365	S365A170030	NCLB068018	222,706.00	7/1/17	6/30/18	(103,681.21)
Title III - English Language Acquisition (Immigrant)	84.365	S365A180030	NCLB068019	19,677.00	7/1/18	6/30/19	
Total Title III							(103,681.21)
Title IV - Student Support and Academic Enrichment	84.424	S424A180031	NCLB068019	541,264.00	7/1/18	6/30/19	
Title IV - Student Support and Academic Enrichment	84.424	S424A170031	NCLB068018	121,690.00	7/1/17	6/30/18	(22,859.47)
Total Title IV							(22,859.47)
Total E.S.S.A.							(4,118,866.31)

Carryover/ Walkover Amount	Cash Received	Budgetary Expenditures		Passed Through to Subrecipients	Adjustments(A)	Repayment of Prior Years' Balances	Balance at June 30, 2019		
		Pass-Through Funds	Direct Funds				Accounts Receivable	Unearned Revenue	Due to Grantor
	\$ 303,508.44	\$ 303,508.44					\$ (40,074.91)		
	59,257.56	99,332.47							
	38,764.23								
\$ -	401,530.23	402,840.91	\$ -	\$ -	\$ -	\$ -	(40,074.91)	\$ -	\$ -
-	25,236.72	25,236.72	-	-	-	-	-	-	-
-	426,766.95	428,077.63	-	-	-	-	(40,074.91)	-	-
	591,024.13	591,024.13							
	687,549.39								
	1,615,447.24	2,466,501.53					(851,054.29)		
	1,438,863.62								
	3,447,259.45	5,218,318.53					(1,771,059.08)		
	20,030.56								
	41,460.62	57,580.25					(16,119.63)		
	168,033.22	168,033.22							
-	8,009,668.23	8,501,457.66	-	-	-	-	(2,638,233.00)	-	-
	87,687.82								
	271,802.42	318,695.73					(46,893.31)		
-	359,490.24	318,695.73	-	-	-	-	(46,893.31)	-	-
	76,575.49								
	253,267.72	314,877.17					(61,609.45)		6,230.12
-	329,843.21	314,877.17	-	-	-	-	(61,609.45)	-	6,230.12
-	8,699,001.68	9,135,030.56	-	-	-	-	(2,746,735.76)	-	6,230.12
	222,757.52		329,470.88				(183,379.93)		2,165.41
-	222,757.52	-	329,470.88	-	-	-	(183,379.93)	-	2,165.41
1,406,009.00	11,686,263.00	16,979,167.69			(1,406,009.00)		(6,184,098.00)	891,193.31	
(1,406,009.00)	3,793,032.00				1,406,009.00			627,604.81	
		2,035.00					(244,064.00)	242,029.00	
-	15,479,295.00	16,981,202.69	-	-	-	-	(6,428,162.00)	2,029,411.12	-
2,891,433.00	1,015,822.00	3,635,134.38			(2,891,433.00)		(4,200,073.00)	1,580,760.62	
(2,891,433.00)	909,419.00				2,891,432.67				
-	1,925,241.00	3,635,134.38	-	-	(0.33)	-	(4,200,073.00)	1,580,760.62	-
223,073.00		356,061.93			(223,073.00)		(776,867.00)	420,805.07	
(223,073.00)	295,723.00				223,072.77			109,659.00	
-	295,723.00	356,061.93	-	-	(0.23)	-	(776,867.00)	530,464.07	-
38,497.00		200,752.21			(38,497.00)		(216,264.00)	15,511.79	
(38,497.00)	103,682.00				38,496.21			451.44	
	13,500.00	19,225.56					(6,177.00)		
-	117,182.00	219,977.77	-	-	(0.79)	-	(222,441.00)	15,963.23	-
98,830.00		438,200.42			(98,830.00)		(640,094.00)	201,893.58	
(98,830.00)	22,860.00				98,829.47				
-	22,860.00	438,200.42	-	-	(0.53)	-	(640,094.00)	201,893.58	-
-	17,840,301.00	21,630,577.19	-	-	(1.88)	-	(12,267,637.00)	4,358,492.62	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2019

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, 2018
					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	84.048	V048A180030	PERK068019	\$ 75,108.00	7/1/18	6/30/19	
Carl D. Perkins Vocational Education	84.048	V048A170030	PERK068018	131,156.00	7/1/17	6/30/18	\$ (90,860.00)
Total Carl D. Perkins Vocational Education							(90,860.00)
Hurricane Education Recovery Awards Program	84.938	N/A	N/A	1,683,750.00	7/1/17	6/30/18	-
I.D.E.A. Part B:							
Special Education Cluster:							
Basic	84.027	H027A180100	IDEA068019	3,506,499.00	7/1/18	6/30/19	
Basic	84.027	H027A170100	IDEA068018	3,398,142.00	7/1/17	6/30/18	(2,053,612.19)
Preschool	84.173	H173A180114	IDEA068019	121,919.00	7/1/18	6/30/19	
Preschool	84.173	H173A170114	IDEA068018	129,676.00	7/1/17	6/30/18	0.26
Total I.D.E.A. Part B Special Education Cluster							(2,053,611.93)
Preschool Development Grants	84.419	N/A	N/A	70,710.40	9/1/18	6/30/19	-
Passed-through the City of Camden:							
School Climate Transformation Grant	84.184G	Unavailable	N/A	77,650.00	6/1/16	8/31/17	(37,508.98)
Total U.S. Department of Education							(6,300,847.22)
Passed-through State Department of Education (Cont'd):							(6,375,348.38)
Total U.S. Department of Education							(6,375,348.38)
U.S. Department of Human Services							
Passed-through State Department of Human Services:							
School Based Youth Services Program:							
Cluster 477:							
Child Care & Development Fund	93.596	Unavailable	19IADP	244,580.00	7/1/18	6/30/19	
Child Care & Development Fund	93.596	Unavailable	18IADP	163,052.00	7/1/17	6/30/18	7,679.15
Temporary Assistance for Needy Families	93.558	Unavailable	19IADP	1,085,723.00	7/1/18	6/30/19	
Temporary Assistance for Needy Families	93.558	Unavailable	18IADP	901,918.00	7/1/17	6/30/18	42,477.05
Total Cluster 477							50,156.20
Pregnancy Assistance Fund	93.500	Unavailable	18IADP	91,589.44	7/1/17	6/30/18	4,313.53
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.xxx	Unavailable	N/A	8,922.00	7/1/97	6/30/98	140.61
Sisters In Progress	93.xxx	Unavailable	N/A	13,229.00	7/1/96	6/30/98	1,683.35
Sisters In Progress	93.xxx	Unavailable	N/A	16,536.00	7/1/95	6/30/96	112.00
School Based Disaffected Youth	93.xxx	Unavailable	N/A	285,576.00	11/1/03	10/31/04	13,290.01
School Based Disaffected Youth	93.xxx	Unavailable	N/A	285,576.00	11/1/02	10/31/03	29,139.14
School Based Disaffected Youth	93.xxx	Unavailable	N/A	900,000.00	1/1/03	12/31/03	453,189.22
Total U.S. Department of Human Services							1,038,119.71
U.S. Environmental Protection Agency							
Environmental Protection Agency Toxic Monitoring Program	66.xxx	Unavailable	N/A	19,600.00	7/1/00	6/30/01	1,920.04
Total Special Revenue Fund							(5,335,308.63)
Total Federal Financial Assistance							\$ (7,678,549.62)

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

The accompanying Notes to Financial Statements and Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this statement.

Carryover/ Walkover Amount	Cash Received	Budgetary Expenditures		Passed Through to Subrecipients	Adjustments(A)	Repayment of Prior Years' Balances	Balance at June 30, 2019		
		Pass-Through Funds	Direct Funds				Accounts Receivable	Unearned Revenue	Due to Grantor
	\$ 27,258.00 90,860.00	\$ 1,737.04			\$ (0.32)				\$ 25,520.64
\$ -	118,118.00	1,737.04	\$ -	\$ -	(0.32)	\$ -	\$ -	\$ -	25,520.64
-	1,683,750.00	-	-	-	(1,683,750.00)	-	-	-	-
236,488.00 (236,488.00) 122,600.00 (122,600.00)	3,185,492.00 2,053,612.00 31,365.00	3,488,248.40			(236,488.00) 236,488.19 (122,600.00) 122,599.74		(557,495.00) 254,738.60 (213,154.00) 138,828.32		
-	5,270,469.00	3,593,939.08	-	-	(0.07)	-	(770,649.00)	393,566.92	-
-	70,710.40	70,710.40	-	-	-	-	-	-	-
-	37,508.98		-	-		-			-
-	25,020,857.38	25,296,963.71	-	-	(1,683,752.27)	-	(13,038,286.00)	4,752,059.54	25,520.64
-	25,243,614.90	25,296,963.71	329,470.88	-	(1,683,752.27)	-	(13,221,665.93)	4,752,059.54	27,686.05
	244,580.00	243,379.40			147.32				1,200.60
	1,085,723.00	1,080,393.36			814.88				7,826.47
					962.20				5,329.64
-	1,330,303.00	1,323,772.76	-	-	168.07	-	-	-	43,291.93
									57,648.64
									4,481.60
									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
-	1,330,303.00	1,323,772.76	-	-	1,130.27	-	-	-	1,045,780.22
-	-	-	-	-	-	-	-	-	1,920.04
-	26,573,917.90	26,620,736.47	329,470.88	-	(1,682,622.00)	-	(13,221,665.93)	4,752,059.54	1,075,386.31
\$ -	\$ 35,699,686.53	\$ 36,183,844.66	\$ 329,470.88	\$ -	\$ (1,682,622.00)	\$ -	\$ (16,008,476.60)	\$ 4,752,059.54	\$ 1,081,616.43

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Expenditures of State Financial Assistance
 For the Fiscal Year Ended June 30, 2019

State Grantor/ Program or Cluster Title	Grant or State Project Number	Program or Award Amount	Local Share	Grant Period		Balance at June 30, 2018	
				From	To	Unearned Revenue/ Accounts Receivable	Due to Grantor
General Fund:							
State Department of Education:							
State Aid - Public Cluster:							
Equalization Aid	495-034-5120-078	\$ 215,719,201.00		7/1/18	6/30/19		
Equalization Aid	495-034-5120-078	215,719,201.00		7/1/17	6/30/18	\$ (21,252,017.00)	
Security Aid	495-034-5120-084	7,024,657.00		7/1/18	6/30/19		
Security Aid	495-034-5120-084	5,974,677.00		7/1/17	6/30/18	(588,608.00)	
Adjustment Aid	495-034-5120-085	45,048,515.00		7/1/18	6/30/19		
Adjustment Aid	495-034-5120-085	45,048,515.00		7/1/17	6/30/18	(4,438,046.00)	
Special Education Aid	495-034-5120-089	9,745,700.00		7/1/18	6/30/19		
Special Education Aid	495-034-5120-089	8,402,662.00		7/1/17	6/30/18	(827,805.00)	
Per Pupil Growth Aid	495-034-5120-097	148,690.00		7/1/17	6/30/18	(14,649.00)	
PARCC Readiness Aid	495-034-5120-098	148,690.00		7/1/17	6/30/18	(14,649.00)	
Professional Learning Community Aid	495-034-5120-101	154,380.00		7/1/17	6/30/18	(15,209.00)	
Total State Aid - Public Cluster						(27,150,983.00)	\$ -
Transportation Aid:							
Transportation Aid	495-034-5120-014	4,491,244.00		7/1/18	6/30/19		
Transportation Aid	495-034-5120-014	4,491,244.00		7/1/17	6/30/18	(442,464.00)	
Nonpublic School Transportation Aid	495-034-5120-014	62,750.00		7/1/18	6/30/19		
Nonpublic School Transportation Aid	495-034-5120-014	76,983.00		7/1/17	6/30/18	(76,983.00)	
Total Transportation Aid						(519,447.00)	-
Tuition Reimbursement for Homeless Students							
Tuition Reimbursement for Homeless Students	495-034-5120-078	1,322,264.00		7/1/18	6/30/19		
Tuition Reimbursement for Homeless Students	495-034-5120-078	1,277,678.00		7/1/17	6/30/18	(1,277,678.00)	
Tuition Reimbursement for Homeless Students	495-034-5120-078	92,997.51		7/1/17	6/30/18	(59,643.18)	
Total Tuition Reimbursement for Homeless Students						(1,337,321.18)	-
Extraordinary Special Education Costs Aid							
Extraordinary Special Education Costs Aid	495-034-5120-044	743,298.00		7/1/19	6/30/19		
Extraordinary Special Education Costs Aid	495-034-5120-044	1,155,666.00		7/1/17	6/30/18	(1,155,666.00)	
Total Extraordinary Special Education Costs Aid						(1,155,666.00)	-
Reimbursed TPAF Social Security Contributions							
Reimbursed TPAF Social Security Contributions	495-034-5094-003	5,418,290.14		7/1/18	6/30/19		
Reimbursed TPAF Social Security Contributions	495-034-5094-003	5,363,599.59		7/1/17	6/30/18	(281,781.35)	
Total Reimbursed TPAF Social Security Contributions						(281,781.35)	-
Emergency Fund							
Emergency Fund	495-034-5120-106	8,658,742.00		7/1/18	6/30/19	-	-
On-behalf T.P.A.F. Pension Contributions - Post Retirement Medical							
On-behalf T.P.A.F. Pension Contributions - Post Retirement Medical	495-034-5094-001	6,471,976.00		7/1/18	6/30/19		
On-behalf T.P.A.F. Pension Contributions - Normal Cost							
On-behalf T.P.A.F. Pension Contributions - Normal Cost	495-034-5094-002	13,975,532.00		7/1/18	6/30/19		
On-behalf T.P.A.F. Pension Contributions - Non-contributory Insurance							
On-behalf T.P.A.F. Pension Contributions - Non-contributory Insurance	495-034-5094-004	292,544.00		7/1/18	6/30/19		
On-behalf T.P.A.F. Pension Contributions - Long Term Disability							
On-behalf T.P.A.F. Pension Contributions - Long Term Disability	495-034-5094-004	15,360.00		7/1/18	6/30/19		
Total On-Behalf TPAF Pension Contributions (non-budgeted)						-	-
Total General Fund						(30,445,198.53)	-
State Department of Education:							
N.J. Nonpublic Aid:							
Textbook Aid	100-034-5120-064	51,745.00		9/1/18	6/30/19		
Textbook Aid	100-034-5120-064	53,794.00		9/1/17	6/30/18		4,652.00
Auxiliary Services:							
Compensatory Education	100-034-5120-067	900,176.00		9/1/18	6/30/19		
Compensatory Education	100-034-5120-067	888,498.00		9/1/17	6/30/18		49,734.00
English as a Second Language	100-034-5120-067	148,393.00		9/1/18	6/30/19		
English as a Second Language	100-034-5120-067	156,731.00		9/1/17	6/30/18		16,358.00
Transportation	100-034-5120-068	157,386.00		9/1/18	6/30/19		
Transportation	100-034-5120-068	108,181.00		9/1/17	6/30/18		661.00
Home Instruction	100-034-5120-067	6,911.00		9/1/18	6/30/19		
Home Instruction	100-034-5120-067	34,057.00		9/1/17	6/30/18	(34,057.00)	

Carryover/ (Walkover) Amount	Cash Received	Adjustment (A)	Budgetary Expenditures	Passed Through to Subrecipients	Repayment of Prior Years' Balances	Balance at June 30, 2019			Memo	
						Accounts Receivable	Interfund Payable/ Unearned Revenue	Due to Grantor	Budgetary Receivable June 30, 2019	Cumulative Total Expenditures
	\$ 194,487,643.00		\$ 215,719,201.00			\$ (21,231,558.00)			\$ (21,231,558.00)	\$ 215,719,201.00
	21,252,017.00									
	6,333,275.00		7,024,657.00			(691,382.00)			(691,382.00)	7,024,657.00
	588,608.00									
	40,614,741.00		45,048,515.00			(4,433,774.00)			(4,433,774.00)	45,048,515.00
	4,438,046.00									
	8,786,507.00		9,745,700.00			(959,193.00)			(959,193.00)	9,745,700.00
	827,805.00									
	14,649.00									
	14,649.00									
	15,209.00									
\$ -	277,373,149.00	\$ -	277,538,073.00	\$ -	\$ -	(27,315,907.00)	\$ -	\$ -	(27,315,907.00)	277,538,073.00
	4,049,206.00		4,491,244.00			(442,038.00)			(442,038.00)	4,491,244.00
	442,464.00									
	76,983.00		62,750.00			(62,750.00)				62,750.00
	4,568,653.00	-	4,553,994.00	-	-	(504,788.00)	-	-	(442,038.00)	4,553,994.00
	1,277,678.00		1,322,264.00			(1,322,264.00)				1,322,264.00
	59,643.18									
	1,337,321.18	-	1,322,264.00	-	-	(1,322,264.00)	-	-	-	1,322,264.00
	1,155,666.00		743,298.00			(743,298.00)				743,298.00
	1,155,666.00	-	743,298.00	-	-	(743,298.00)	-	-	-	743,298.00
	4,897,367.67		5,418,290.14			(520,922.47)				5,418,290.14
	281,781.35									
	5,179,149.02	-	5,418,290.14	-	-	(520,922.47)	-	-	-	5,418,290.14
	6,471,976.00		6,471,976.00							6,471,976.00
	13,975,532.00		13,975,532.00							13,975,532.00
	292,544.00		292,544.00							292,544.00
	15,360.00		15,360.00							15,360.00
	20,755,412.00	-	20,755,412.00	-	-	-	-	-	-	20,755,412.00
	310,369,350.20	-	310,331,331.14	-	-	(30,407,179.47)	-	-	(27,757,945.00)	310,331,331.14
	51,745.00	0.16	36,678.16		4,652.00			15,067.00		36,678.16
	900,176.00	(0.24)	851,752.76		49,734.00			48,423.00		851,752.76
	148,393.00	0.24	121,813.24		16,358.00			26,580.00		121,813.24
	157,386.00	0.33	124,378.33		661.00			33,008.00		124,378.33
	34,057.00		6,911.00			(6,911.00)				6,911.00

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Schedule of Expenditures of State Financial Assistance
 For the Fiscal Year Ended June 30, 2019

State Grantor/ Program or Cluster Title	Grant or State Project Number	Program or Award Amount	Local Share	Grant Period		Balance at June 30, 2018	
				From	To	Unearned Revenue/ Accounts Receivable	Due to Grantor
State Department of Education (Cont'd):							
N.J. Nonpublic Aid (Cont'd):							
Handicapped Services:							
Examination and Classification	100-034-5120-066	\$ 171,989.00		9/1/18	6/30/19		
Examination and Classification	100-034-5120-066	173,091.00		9/1/17	6/30/18		\$ 19,291.00
Corrective Speech	100-034-5120-066	110,707.00		9/1/18	6/30/19		
Corrective Speech	100-034-5120-066	106,243.00		9/1/17	6/30/18		14,017.00
Supplementary Instruction	100-034-5120-066	146,698.00		9/1/18	6/30/19		
Supplementary Instruction	100-034-5120-066	137,578.00		9/1/17	6/30/18		10,080.00
Nursing Services Aid	100-034-5120-070	94,284.00		9/1/18	6/30/19		
Nursing Services Aid	100-034-5120-070	95,836.00		9/1/17	6/30/18		7,304.00
Technology Initiative Aid	100-034-5120-573	34,884.00		9/1/18	6/30/19		
Technology Initiative Aid	100-034-5120-573	36,334.00		9/1/17	6/30/18		4,654.00
Security Aid Program	100-034-5120-509	145,800.00		9/1/18	6/30/19		
Security Aid Program	100-034-5120-509	74,100.00		9/1/17	6/30/18		8,444.00
Preschool Education Aid	495-034-5120-086	30,044,240.00	\$ 1,277,747.00	9/1/18	6/30/19		
Preschool Education Aid	495-034-5120-086	29,830,460.00	2,309,084.00	9/1/17	6/30/18	\$ 497,783.61	
Preschool Education Aid	495-034-5120-086	29,666,030.00	2,064,912.00	9/1/16	6/30/17	4,708,036.29	
Department of Labor and Workforce Development:							
Adult Basic Education	100-034-5062-028	51,000.00		9/1/18	6/30/19		
Adult Basic Education	100-034-5062-028	55,015.00		9/1/17	6/30/18	(20,195.00)	
Department of Human Services:							
School Based Youth Services							
Family & Community Partnership	N/A	459,221.00		9/1/18	6/30/19		
Family & Community Partnership	N/A	716,432.00		9/1/17	6/30/18		33,741.34
Total Special Revenue Fund						5,151,567.90	168,936.34
New Jersey School Development Authority							
Schools Development Authority Facilities Project (HVAC)	0680-205-18-1000	698,590.00		9/6/18	Open		
Schools Development Authority Facilities Project (Roof)	0680-205-18-2000	1,105,124.00		9/6/18	Open		
Additional State School Building Aid - SDA Grants (NJSDA Managed)	Various	312,086,522.03 (NC)		Unavailable		(9,653,249.22)	
Total Capital Projects Fund						(9,653,249.22)	-
National School Lunch Program (State Share)	100-010-3360-067	86,115.54		7/1/18	6/30/19		
National School Lunch Program (State Share)	100-010-3360-067	79,647.61		7/1/17	6/30/18	(17,980.22)	
Total Enterprise Fund						(17,980.22)	-
Total State Financial Assistance						\$ (34,964,860.07)	\$ 168,936.34
Less: State Financial Assistance not subject to Calculation for Major Program Determination for State Single Audit:							
General Fund (Non-Cash Assistance):							
New Jersey Department of Education:							
On-behalf T.P.A.F. Pension Contributions - Post Retirement Medical	495-034-5094-001	6,471,976.00		7/1/18	6/30/19		
On-behalf T.P.A.F. Pension Contributions - Normal Cost	495-034-5094-002	13,975,532.00		7/1/18	6/30/19		
On-behalf T.P.A.F. Pension Contributions - Non-contributory Insurance	495-034-5094-004	292,544.00		7/1/18	6/30/19		
On-behalf T.P.A.F. Pension Contributions - Long Term Disability	495-034-5094-004	15,360.00		7/1/18	6/30/19		
Total General Fund (Non-Cash Assistance)							
Capital Projects Fund (Non-Cash Assistance):							
Additional State School Building Aid - SDA Grants (NJSDA Managed)	Various	312,086,522.03 (NC)		Unavailable			
Total Non-Cash Assistance							
Total State Financial Assistance Subject to Major Program Determination for State Single Audit							

(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, 2019			Memo	
						Accounts Receivable	Interfund Payable/ Unearned Revenue	Due to Grantor	Budgetary Receivable June 30, 2019	Cumulative Total Expenditures
	\$ 171,989.00	\$ (0.32)	\$ 145,975.68					\$ 26,013.00		\$ 145,975.68
	110,707.00	0.32	82,048.32		\$ 19,291.00			28,659.00		82,048.32
	146,698.00	(0.37)	122,661.63		14,017.00			24,036.00		122,661.63
	94,284.00	(0.14)	92,305.86		10,080.00			1,978.00		92,305.86
	34,884.00	0.44	27,504.44		7,304.00			7,380.00		27,504.44
	145,800.00	(0.18)	114,401.82		4,654.00			31,398.00		114,401.82
					8,444.00					
\$ 5,393,776.00 (685,739.71) (4,708,036.29)	28,317,563.00 2,983,046.00		29,994,536.04			\$ (3,004,424.00)	\$ 6,721,226.96 2,795,089.90		\$ (3,004,424.00)	29,994,536.04
	20,905.00 15,870.00	4,325.00	32,835.85			(11,930.85)				32,835.85
	459,221.00		456,966.76					2,254.24 34,389.00		456,966.76
		647.66								
-	33,792,724.00	4,972.90	32,210,769.89	\$ -	135,195.00	(3,023,265.85)	9,516,316.86	279,185.24	(3,004,424.00)	32,210,769.89
	103,800.00 98,600.00 25,681,367.21		236,610.01 300,822.40 16,028,117.99			(132,810.01) (202,222.40)				302,433,272.81
-	25,883,767.21	-	16,565,550.40	-	-	(335,032.41)	-	-	-	302,433,272.81
	61,717.50 17,980.22		86,115.54			(24,398.04)				86,115.54
-	79,697.72	-	86,115.54	-	-	(24,398.04)	-	-	-	86,115.54
\$ -	\$ 370,125,539.13	\$ 4,972.90	359,193,766.97	\$ -	\$ 135,195.00	\$ (33,789,875.77)	\$ 9,516,316.86	\$ 279,185.24	\$ (30,762,369.00)	\$ 645,061,489.38

6,471,976.00
13,975,532.00
292,544.00
15,360.00
<u>20,755,412.00</u>
16,028,117.99
<u>36,783,529.99</u>
<u>\$ 322,410,236.98</u>

CITY OF CAMDEN SCHOOL DISTRICT
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Fiscal Year Ended June 30, 2019

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 exceptions: programs recorded in the capital projects fund are presented on the modified accrual basis of accounting and programs recorded in the enterprise fund are presented using the accrual basis of accounting. These bases of accounting are described in note 1 to the School District’s basic financial statements. Such expenditures are recognized following 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, special revenue fund, capital projects fund and proprietary fund (enterprise fund - food service) 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 from the budgetary basis to the GAAP basis is \$164,498.00 for the general fund and \$1,488,919.20 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 revenues reported in the School District's basic financial statements on a GAAP basis with a reconciliation to the budgetary basis reported on the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are presented as follows:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
General	\$ 428,077.63	\$ 310,166,833.14	\$ 310,594,910.77
Special Revenue	26,760,413.15	30,911,644.89	57,672,058.04
Capital Projects		16,565,550.40	16,565,550.40
Food Service	9,135,030.56	86,115.54	9,221,146.10
	<u>36,323,521.34</u>	<u>357,730,143.97</u>	<u>394,053,665.31</u>
GAAP Basis Revenues			
GAAP Adjustments:			
State Aid Payments		185,876.00	185,876.00
Encumbrances	189,794.20		189,794.20
Preschool Education - Local Share		1,277,747.00	1,277,747.00
	<u>189,794.20</u>	<u>1,463,623.00</u>	<u>1,653,417.20</u>
Total Awards and Financial Assistance Expended	<u>\$ 36,513,315.54</u>	<u>\$ 359,193,766.97</u>	<u>\$ 395,707,082.51</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>Federal</u>	<u>State</u>	<u>Total</u>
Grants Receivable Canceled		\$ 4,325.00	\$ 4,325.00
Rounding Adjustments	\$ (2.27)	0.24	(2.03)
Adjustment to Agree with Payable to Grantor	1,130.27	647.66	1,777.93
Prior Year Hurricane Education			
Recovery Awards Program Expenditures	(1,683,750.00)		(1,683,750.00)
Total Adjustments	<u>\$(1,682,622.00)</u>	<u>\$ 4,972.90</u>	<u>\$ (1,677,649.10)</u>

Note 7: REIMBURSED AND ON-BEHALF PAYMENTS

During the fiscal year ended June 30, 2019, 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. E.S.E.A Title I, Part A – Improving Basic Programs included budgeted funds that are supporting schoolwide programs in the School District.

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, 2019

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified & Adverse

Internal control over financial reporting:

 Material weakness(es) identified? x yes no

 Significant deficiency(ies) identified? x yes none reported

Noncompliance material to financial statements noted? x yes no

Federal Awards

Internal control over major programs:

 Material weakness(es) identified? x yes no

 Significant deficiency(ies) identified? x yes none reported

Type of auditor's report issued on compliance for major programs Unmodified & Adverse

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>84.010</u>	<u>S010A180030</u>	<u>N.C.L.B. - Title I</u>
<u>84.010</u>	<u>S377A130031</u>	<u>N.C.L.B. - Title I School Improvement</u>
		<u>Special Education Cluster (I.D.E.A.):</u>
<u>84.027</u>	<u>H027A180100</u>	<u>I.D.E.A. Part B: Basic</u>
<u>84.173</u>	<u>H173A180114</u>	<u>I.D.E.A. Part B: Preschool</u>
		<u>477 Cluster:</u>
<u>93.596</u>	<u>Unavailable</u>	<u>Childcare & Development Fund</u>
<u>93.558</u>	<u>Unavailable</u>	<u>Temporary Assistance for Needy Families</u>
<u>94.938</u>	<u>Unavailable</u>	<u>Hurricane Education Recovery Awards Program</u>
		<u>Child Nutrition Cluster:</u>
<u>10.553</u>	<u>191NJ304N1099</u>	<u>School Breakfast Program</u>
<u>10.555</u>	<u>191NJ304N1099</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>
<u>10.559</u>	<u>Unavailable</u>	<u>Summer Food Service Program for Children</u>

Dollar threshold used to determine Type A programs \$1,095,399.00

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, 2019

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 Office of School Finance, Department of Education, State of New Jersey.

Finding No. 2019-001

Criteria or Specific Requirement

The School 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 School 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, remittances that did not agree with filed reports and unidentified monies in the payroll agency account.

Context

As part of our payroll audit procedures, we compared the amounts remitted to payroll agencies during the fiscal year and subsequent to June 30, 2019 to reports filed with various agencies and the amount of cash maintained in the School District's payroll agency account at June 30, 2019. The following items were noted:

1. The School District's analysis of balances did not agree with subsequent payments to federal, state and other payroll related agencies.
2. In fiscal year 2018, the School District processed a \$293,910.51 payment to the New Jersey Division of Pensions. As part of our prior year audit, we contacted the New Jersey Division of Pensions who indicated the electronic transfer was not received. At the June 30, 2018 audit exit conference, we notified School District officials of our discovery and asked them to investigate further. As of June 30, 2019, there was no progress made in clearing this item, however on February 19, 2020, the Division of Pensions acknowledged receipt and indicated it would process a refund.
3. We determined that negative balances, outstanding checks over a year old and old/stale balances have accumulated in the account.
4. Employee pension and unemployment deductions were not withheld in accordance with requirements and remitted amounts did not agree with accounting records. Employer share of unemployment was not charged to the School District's budget and remitted to the agency account.
5. Amounts remitted to the State of New Jersey for income tax and unemployment related taxes did not agree with amounts reported on the School District's New Jersey 927 Forms resulting in overpayments to the State of New Jersey.
6. The School District withheld Delaware State income tax related to the first and second quarters of 2019 and did not remit the withholdings to the State of Delaware.
7. The School District's Form 941, Employer's Quarterly Federal Tax Return for the first and second quarters of 2019 did not properly report overpayments.
8. After interfund balances were reconciled and payroll deductions payable were established to agree with subsequent payments, it was determined that over \$1,700,000.00 in the account at June 30, 2019 may be unnecessary. School District officials should review the balances in the agency account to determine if these excess funds should be transferred to the general fund.

Effect

The School District may have payroll related liabilities that are not known, overpayments exist that are not being properly resolved and the cash deposited in the account may be in excess of the amount needed to pay other payroll agencies.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2019

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

Finding No. 2019-001 (Cont'd)

Cause

The School 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 School District's payroll agency cash reconciliation process include an analysis of the account that's prepared monthly, accurately allocates cash activity, establishes liabilities that correspond to subsequent payments and that all 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, 2019

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

Finding No. 2019-002

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 School District's capital asset record for the school year ended June 30, 2019 did not properly account for the assets owned by the School District, did not properly calculate depreciation expense, did not provide depreciation expense by function and did not identify assets purchased with federal funds as required by the State Department of Education.

Context

The capital asset record for the school year ended June 30, 2019 included capital assets (schools) that are no longer School District assets, depreciation expense that was clearly inaccurate and not reported by function and asset values that were incorrect. Additionally, capital assets acquired with federal grant funds were not identified. Because the capital asset record is materially misstated, an audit was not performed for the governmental activities, business-type activities and proprietary-enterprise fund. The capital asset record was provided by an independent company and it was determined that the record was significantly inaccurate and incomplete.

Effect

Because of the above noted items, capital assets, depreciation expense and net position-investment in capital assets for the School District's governmental activities, business-type activities and proprietary-enterprise fund as of and for the school year ended June 30, 2019 are materially misstated. As a result, an adverse opinion is rendered for the School District's governmental activities, business-type activities and proprietary-enterprise fund.

Cause

The capital asset report provided by the independent company did not accurately account for the School District's assets, did not calculate depreciation expense properly, did not provide depreciation expense by function and did not identify capital assets acquired with federal grant funds.

Recommendation

That the School District maintain a capital asset record that accounts for all assets owned by the School District, properly calculates depreciation expense, reports depreciation expense by function and identifies capital assets acquired with federal grant funds as required by the State Department of Education.

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, 2019

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

Finding No. 2019-003

Criteria or Specific Requirement

N.J.A.C. 6A:23-16.12 and good internal control requires the prompt deposit of cash receipts.

Condition

Food service and student activity receipts were not deposited promptly and were not recorded appropriately in the revenue ledger.

Context

Our test of food service and student activity receipts disclosed that tested receipts were not deposited promptly. Revenue ledger entries were recorded from the bank statements not original receipts or deposits.

Effect

The School 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 School 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 and recorded appropriately in the revenue ledger.

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, 2019

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

Finding No. 2019-004

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 School District for the school year ending June 30, 2018 exceeded 130% of the Statewide average. The School District established internal controls as required by N.J.A.C. 6A:23A-5.29(a)(3) but did not comply with the internal control regarding the maintenance of an official log of matters where outside counsel was consulted.

Context

In an effort to comply with 6A:23A-5.29(a)(3) requirements, the School District implemented controls that were designed to reduce legal cost. One designed control required the maintenance of an official log that would track when outside counsel was consulted. The School District failed to maintain the required log. The School District's legal expenses for the school year ending June 30, 2018 were approximately \$828,000.00.

Effect

The School District did not comply with its internal controls that were designed to reduce legal costs.

Cause

Unknown

Recommendation

That the School District comply with its designed internal control requirements by maintaining an official log when outside legal counsel is consulted in an effort to decrease its legal costs below 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, 2019

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

Finding No. 2019-005

Criteria or Specific Requirement

Good internal control requires School Districts to implement procedures that ensure accurate reporting and timely payment of payroll and other liabilities in order to avoid penalties.

Condition

The School District did not have good internal control in place regarding the accurate reporting and timely payment to payroll agencies that could result in the assessment of penalties.

Context

Our audit disclosed numerous issues with remittance reports including but not limited to Federal Form 941 and State Form 927. Penalties associated with Form 941, Form 927 and New Jersey Division of Pensions could potentially be assessed for late or inaccurate report filing, but cannot be determined at this time. We also noted several instances where the School District made overpayments resulting in significant amounts due back to the School District as of June 30, 2019. Additionally, we noted that the School District failed to remit Delaware State income tax in 2019.

Effect

The School District may be incurring expenses that can be avoided.

Cause

Unknown

Recommendation

That the School District design and implement good internal control that will ensure accurate reporting and prompt payment of payroll and other liabilities in an effort to avoid 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, 2019

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

Finding No. 2019-006

Criteria or Specific Requirement

Good internal control requires districts to implement procedures that are designed to prevent misappropriation of district assets.

Condition

The School District did not comply with its internal control in place regarding the payment of its utility (electric) bills to the proper budget year.

Context

Our audit procedures disclosed that utility bills (electric) were not being paid timely. Our examination of bills subsequent to fiscal year end indicated that the School District paid a significant amount related to the June 30, 2019 school year after the School District closed its accounts payables. As a result, a significant amount was incorrectly charged to the fiscal year 2020 budget. This resulted in an audit adjustment recording the charge properly in the June 30, 2019 budget.

Effect

Both the June 30, 2019 and June 30, 2020 budgets were improperly charged.

Cause

The School District is not complying with its own internal control procedures that require the prompt payment of expenses and the risk of improper budget charges increases.

Recommendation

That the School District comply with its internal control regarding the prompt payment of its utility (electric) bills to ensure charges to the proper budget 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, 2019

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

Finding No. 2019-007

Criteria or Specific Requirement

School 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

Because the School District could not provide documentation supporting its Reimbursement to the State of New Jersey form listing all federally funded contractual salaries, the form could not be audited.

Context

The School District could not provide salary information that would identify base wages and extra compensation for TPAF employees charged to federal programs.

Effect

The School District may not be remitting the correct amount to the State.

Cause

Unknown

Recommendation

That the School District retain and provide for audit documentation that supports the numbers reported on its Reimbursement to the State of New Jersey form listing all federally funded contractual salaries as required by 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, 2019

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

Finding No. 2019-008

Criteria or Specific Requirement

N.J.S.A. 18A:17-9 requires the Board Secretary to provide a monthly report to the Board that details revenues and expenditures since the date of the last report. N.J.S.A. 18A:22-8.1 requires a monthly transfer report to the Board that must be approved by a two-thirds affirmative vote by the Board.

Condition

The School District did not provide accurate monthly Board Secretary reports that detailed revenues and expenditures or monthly transfer reports to the Advisory Board as required by N.J.S.A. 18A:17-9 and 18A:22-8.1.

Context

Accurate monthly Board Secretary reports could not be generated and as a result were not provided to the School District's board members.

Effect

The School District did not comply with N.J.S.A. 18A:17-9 and 18A:22-8.1 requirements.

Cause

Because the School District was experiencing difficulties with its software program, the above-mentioned reports could not be generated.

Recommendation

That the School District provide accurate monthly Board Secretary reports and monthly transfer reports to the Advisory Board as required by N.J.S.A. 18A:17-9 and 18A:22-8.1.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2019

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

Finding No. 2019-009

Criteria or Specific Requirement

N.J.S.A. 18A:13-13 provides that for a school district that does not have a treasurer, the secretary shall give bond in such amount as required by N.J.A.C. 6A:23A-16.4.

Condition

Surety bond coverage for the School District's Board Secretary was not in compliance with the minimum amount required in the schedule set forth in N.J.A.C. 6A:23A-16.4.

Context

Surety bond coverage for the Board Secretary for the fiscal year ended June 30, 2019 was \$200,000.00. Because the School District no longer has a treasurer, the amount of surety bond should be in compliance with the minimum amounts required in the schedule set forth in N.J.A.C. 6A:23A-16.4 which would have been \$1,090,000.00.

Effect

The School District may not have sufficient surety coverage, if needed.

Cause

Unknown

Recommendation

That surety bond coverage for the School District's Board Secretary be in compliance with the minimum amount required in the schedule set forth in N.J.A.C. 6A:23A-16.4.

View of Responsible Officials and Planned Corrective Action

School District officials, in conjunction with the School District's insurance broker, attempted many times to acquire surety bond coverage that would comply with the minimum amount required in the schedule set forth in N.J.A.C. 6A:23A-16.4. Efforts will continue to acquire the proper amount of coverage.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2019

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

Finding No. 2019-010

Criteria or Specific Requirement

Good internal control requires school districts to implement procedures that are designed to prevent misappropriation of district assets.

Condition

Payroll documentation was not available for audit or did not support payroll activities.

Context

The following items were noted during our audit of payroll activities:

1. Documentation regarding workers compensation wages was not available. We could not determine if employee taxable wages, reported on their W-2 Forms, were properly adjusted.
2. Three employees' timesheets were not available for audit.
3. A direct deposit authorization form and W-4 Form was not available for audit for one employee.
4. Nine employee contracts were not available for audit.
5. Four instances where the salary per the payroll records did not correspond to the salary reported on the School District's position control roster.
6. The School District did not remit the required match for its employee who participated in the defined contribution retirement plan.
7. The payroll withholdings for New Jersey Unemployment were not calculated correctly for several employees.
8. New Jersey First Act Residency Regulations require an exemption form be prepared for employees who do not reside in New Jersey. The School District could not provide an exemption form for one employee in our sample.

Effect

Internal control could not be tested and the risk of fraud is increased.

Cause

Unknown.

Recommendation

That all payroll documentation be available for audit and support payroll activities.

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, 2019

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. 2019-002 (Finding No. 2018-004) (See Section 2)

Information on the Federal and State Program

E.S.S.A. – Title I	C.F.D.A. No. 84.010
E.S.S.A. – School Improvement Grants	C.F.D.A. No. 84.010
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

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 School District's capital asset record for the school year ended June 30, 2019 did not properly account for the assets owned by the School District, did not properly calculate depreciation expense, did not provide depreciation expense by function and did not identify assets purchased with federal funds as required by the State Department of Education.

Questioned Costs

Could not be determined.

Context

The capital asset record for the school year ended June 30, 2019 included capital assets (schools) that are no longer School District assets, depreciation expense that was clearly inaccurate and not reported by function and asset values that were incorrect. Additionally, capital assets acquired with federal grant funds were not identified. Because the capital asset record is materially misstated, an audit was not performed for the governmental activities, business-type activities and proprietary-enterprise fund. The capital asset record was provided by an independent company and it was determined that the record was significantly inaccurate and incomplete.

Effect

Because of the above noted items, capital assets, depreciation expense and net position-investment in capital assets for the School District's governmental activities, business-type activities and proprietary-enterprise fund as of and for the school year ended June 30, 2019 are materially misstated. As a result, an adverse opinion is rendered for the School District's governmental activities, business-type activities and proprietary-enterprise fund.

Cause

The capital asset report provided by the independent company did not accurately account for the School District's assets, did not calculate depreciation expense properly, did not provide depreciation expense by function and did not identify capital assets acquired with federal grant funds.

Recommendation

That the School District maintain a capital asset record that accounts for all assets owned by the School District, properly calculates depreciation expense, reports depreciation expense by function and identifies capital assets acquired with federal grant funds as required by the State Department of Education.

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, 2019

Section 3- Schedule of Federal Award Findings and Questioned Costs (Cont'd)

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major Federal programs, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Finding No. 2019-011

Information on the Federal Program

E.S.S.A. – Title I	C.F.D.A. No. 84.010
E.S.S.A. – School Improvement Grants	C.F.D.A. No. 84.010

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 employee's salary or wages among specific activities or cost objectives if the employee works more than one federal award or non-federal activity.

Condition

The School District did not provide proper documentation supporting salaries and wages for the work performed on Title I activities as required by CFR 2 200.430. In addition, documentation supporting stipends and extra compensation paid and charged to Title I was not available.

Questioned Costs

Known questioned costs totaled \$543,291.22.

Context

Employee salaries, charged 100% to Title I, must complete a semi-annual certification. The School District improperly utilized semi-annual certifications to support employee salaries that were split to other federal and nonfederal activities. Split charges were determined based on the School Districts payroll records. Additionally, original payroll information related to stipends and extra compensation charged to Title I was not available and as a result, our test of these charges could not be performed.

Effect

Title I expenses may have been incorrectly charged to the program.

Cause

Unknown

Recommendation

That the School District require and maintain proper documentation that supports salaries and wages, stipends and extra compensation that are charged to the Title I program as required by 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, 2019

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. 2019-012 (Finding 2018-020)

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

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

The School District did not properly calculate and withhold employee health benefit deductions in accordance with N.J.S.A. 18A:16-17 and Chapter 78, L. 2011.

Questioned Costs

None

Context

For one employee in our sample, deductions did not begin until December 2018, but the employee had coverage for the entire fiscal year. Retroactive deductions were not obtained. The School District no longer obtains health insurance through the State Health Benefits Plan. As a result, dental and prescription benefits provided by the School District should have been included in the employee deduction calculation as required by N.J.S.A. 18A:16-17 and Chapter 78, L. 2011. The School District did not include dental and prescription in their calculations when applicable.

Effect

The School 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 employees' pay.

Cause

Unknown

Recommendation

The School 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, dental and prescription 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, 2019

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2019-013 (Finding 2018-021)

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

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 School 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 School 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 occurred.

Effect

The School District did not comply with N.J.S.A. 18A:22-8.1 requirements.

Cause

Unknown

Recommendation

That the School 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, 2019

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2019-014 (Finding 2018-022)

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

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 School 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 noted during our audit:

1. Request for Proposal or Chapter 271, Political Contribution Disclosure Form for one contract was not provided for audit.
2. Two cooperative agreements and one bid packet were not provided for audit.
3. Public notice advertisements for two awarded professional service contracts were not available for audit.
4. Three state contracts could not be traced to the state contract website.

Effect

The School 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 School 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, 2019

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2019-015 (Finding 2018-023)

Information on the State Program

Reimbursed TPAF Social Security Contributions

G.M.I.S. No. 495-034-5095-002

Criteria or Specific Requirement

N.J.S.A. 18A:66-66 authorizes the State to reimburse/provide the amount of the employer's share of the social security contributions for TPAF members paid by that employer. The State's provision is limited to the amount of employer share payments made by the employer calculated on compensation upon which member contributions to the TPAF retirement system are based which is base pay only.

Condition

The School District incorrectly reported wages for TPAF members to the State Department of Education for reimbursement.

Questioned Costs

\$31,921.68.

Context

Three reimbursement requests were not properly reconciled and reported. The School District did not properly report Medicare wages.

Effect

The School District did not comply with N.J.S.A.18A:66-66 requirements and the amount of reimbursements received may not be correct.

Cause

Unknown

Recommendation

That the School District comply with N.J.S.A. 18A:66-66 requirements by correctly reporting wages for TPAF members to the State Department of Education for reimbursement.

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, 2019

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2019-016 (Finding 2018-024)

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
Preschool Education Aid	G.M.I.S. No. 495-034-5120-086

Criteria or Specific Requirement

School Districts must complete the Application for State School Aid (A.S.S.A.) in accordance with instructions provided by the Office of School Finance, Department of Education. School 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 School 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 reported total students was less than the attendance register by eighty-two students.
2. One special education student was incorrectly classified as "high school" instead of correctly as a "middle school" student.

Our test of private schools disclosed the following:

1. One student's grade per the attendance register did not agree to their IEP.
2. Support for Special Education Middle School Students listed three fewer students than reported.
3. Twelve students were found to be attending in-district school as of the cutoff date.
4. Four students were not included in the October 2018 tuition bill, nor did they have an IEP or contract.
5. Four students had no contract and were not on the October 2018 tuition bill.
6. One student's contract was dated after the cutoff date of October 15, 2018 and should not have been reported.
7. Fourteen students were unable to be traced a tuition bill.

Our test of low-income students disclosed the following:

1. The ASSA reported low-income students was less than the School District workpapers by thirty students.
2. Applications were not provided for audit for four low-income students classified as "reduced".
3. The income survey for one student classified as "reduced", calculated to "free".

Our test of Limited English Proficiency (LEP) or English language learner students disclosed the following:

1. The ASSA Reported total LEP students was lower than the attendance register by one student.
2. Of the LEP students tested, four should not have been reported.
3. One student's free lunch status was unable to be verified.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2019

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2019-016 (Finding 2018-024) (Cont'd)

Effect

The number of differences could not be verified and may have an impact on the District's State Aid allocation.

Cause

The School District has to account for a large number of students and the differences are small in nature and are easily overlooked.

Recommendation

That the School 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, 2019

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2019-017 (Finding 2018-025)

Information on the State Program

Transportation Aid G.M.I.S. No. 495-034-5120-014

Criteria or Specific Requirement

A School District must complete the District Report of Transported Resident Students (DRTRS) report in accordance with the instructions provided by the Office of School Finance, Department of Education. School Districts 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 School 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 School District's classifications.

Questioned Costs

None

Context

Our test of the School District's DRTRS report and supporting documentation including attendance records disclosed the following:

1. Public School Students:
 - a. One regular public school student could not be traced to a school attendance register.
 - b. In one instance, a student was reported as a regular student but should have been recorded as a special education student.
2. Transported Charter School Students:
 - a. Thirty-four students were not listed on the Charter School application.
 - b. Mileage recorded for twenty-six Charter School students did not agree with the application.
3. Aid in Lieu – one student transferred out of the School District on September 30, 2018.
4. Public School Students with Special Transportation Needs:
 - a. One student's I.E.P file was not available for examination.
 - b. One student's I.E.P. did not indicate that special transportation was required.
5. Special Education - Public School Students – Two students did not have special transportation needs noted in their I.E.P. and did not meet the mileage requirement.
6. Private School with Special Needs – One student should not have been reported because the student attends an in-district school.
7. Private School without Special Needs - One student should not have been reported because the student attends an in-district school.
8. Out of District – No Special Needs – Two reported students were not on attendance registers.
9. Private School for the Handicapped – One student should not have been reported because the student attends an in-district alternative school.

Effect

The number of differences could not be verified and may have an impact on the District's Transportation Aid allocation.

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2019

Section 4- Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2019-017 (Finding 2018-025) (Cont'd)

Cause

Unknown

Recommendation

That the School 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
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. 2018-001

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 has been corrected.

Finding No. 2018-002

Condition

The District cash reconciliations for the general, trust and agency, and food service accounts were not prepared monthly or accurately in accordance with N.J.S.A. 18A:17-9.

Current Status

The condition has been corrected.

Finding No. 2018-003

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.

Current Status

The condition continues to exist. See Finding No. 2019-001.

Finding No. 2018-004

Condition

The District's capital asset record for the school year ended June 30, 2018 did not properly account for the assets owned by the District, did not identify assets purchased with federal funds and assets were not tagged as required.

Current Status

The condition continues to exist. See Finding No. 2019-002.

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. 2018-005****Condition**

Food service receipts were not deposited promptly and were not recorded appropriately in the revenue ledger.

Current Status

The condition continues to exist. See Finding No. 2019-003.

Finding No. 2018-006**Condition**

Legal costs incurred by the District for the school year ending June 30, 2017 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. 2019-004.

Finding No. 2018-007**Condition**

Evidence that District quarterly and annual payroll tax reports were filed timely was not available for audit, reports were not accurate and did not reconcile with District records.

Current Status

The condition has been corrected.

Finding No. 2018-008**Condition**

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

Current Status

The condition continues to exist. See Finding No. 2019-005.

Finding No. 2018-009**Condition**

The District did not have good internal control in place regarding the payment of its utility (electric) bills.

Current Status

The condition continues to exist. See Finding No. 2019-006.

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. 2018-010****Condition**

Because the District could not provide documentation supporting its Reimbursement to the State of New Jersey form listing all federally funded contractual salaries, the form could not be audited.

Current Status

The condition continues to exist. See Finding No. 2019-007.

Finding No. 2018-011**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.

Current Status

The condition has been corrected.

Finding No. 2018-012**Condition**

The District could not provide a monthly Board Secretary report or monthly transfer reports to the Board from March 2018 to June 2018 as required by N.J.S.A. 18A:17-9 and 18A:22-8.1.

Current Status

The condition continues to exist. See Finding No. 2019-008.

Finding No. 2018-013**Condition**

Surety bond coverage for the District's Board Secretary was not in compliance with the minimum amounts required in the schedule set forth in N.J.A.C. 6A:23A-16.4.

Current Status

The condition continues to exist. See Finding No. 2019-009.

Finding No. 2018-014**Condition**

Payroll documentation was not available for audit.

Current Status

The condition continues to exist. See Finding No. 2019-010.

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. 2018-015

Condition

The District did not comply with internal control policies regarding new employees.

Current Status

The condition has been corrected.

Finding No. 2018-016

Condition

The District could not provide the calculations used to determine the amounts paid to employees upon retirement for unused sick and vacation time accrued at the date of retirement.

Current Status

The condition has been corrected.

CITY OF CAMDEN SCHOOL DISTRICT
 Summary Schedule of Prior Year Audit Findings
 and Questioned Costs as Prepared by Management (Cont'd)

FEDERAL AWARDS**Finding No. 2018-017****Information on the Federal Program**

N.C.L.B – Title I	C.F.D.A. No. 84.010A
N.C.L.B – School Improvement Grants	C.F.D.A. No. 84.377

Condition

The District did not maintain an effective system of internal control over certain Federal programs as required by Federal CFR 2 200.303 and did not comply with District policy requirements that all employees funded by Federal or State Grants be listed and approved in the minutes.

Current Status

The condition has been corrected.

Finding No. 2018-018**Information on the Federal Program**

N.C.L.B – Title I	C.F.D.A. No. 84.010A
N.C.L.B – School Improvement Grants	C.F.D.A. No. 84.377

Condition

The District did not file federal grant applications and final comparability reports by their respective required filing dates.

Current Status

The condition has been corrected.

Finding No. 2018-019**Information on the Federal Program**

N.C.L.B – Title I	C.F.D.A. No. 84.010A
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Condition

The District did not provide proper documentation that instructional paraprofessionals, who are paid in whole or part with Title I, Part A funds, met the “highly qualified” requirements as a condition of employment.

Current Status

The condition has been corrected.

CITY OF CAMDEN SCHOOL DISTRICT
 Summary Schedule of Prior Year Audit Findings
 and Questioned Costs as Prepared by Management (Cont'd)

STATE FINANCIAL ASSISTANCE PROGRAMS

Finding No. 2018-020

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

Condition

The District did not properly calculate and withhold employee health benefit deductions in accordance with N.J.S.A. 18A:16-17 and Chapter 78, L. 2011.

Current Status

The condition continues to exist. See Finding No. 2019-012.

Finding No. 2018-021

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

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. 2019-013.

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. 2018-022

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
Professional Learning Community Aid	G.M.I.S. No. 495-034-5120-101

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.).

Current Status

The condition continues to exist. See Finding No. 2019-014.

Finding No. 2018-023

Information on the State Program

Reimbursed TPAF Social Security Contributions	G.M.I.S. No. 495-034-5095-002
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Condition

The District incorrectly reported wages for TPAF members to the State Department of Education for reimbursement.

Current Status

The condition continues to exist. See Finding No. 2019-015.

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. 2018-024

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
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. 2019-016.

Finding No. 2018-025

Information on the State Program

Transportation Aid	G.M.I.S. No. 495-034-5120-014
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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. 2019-017.