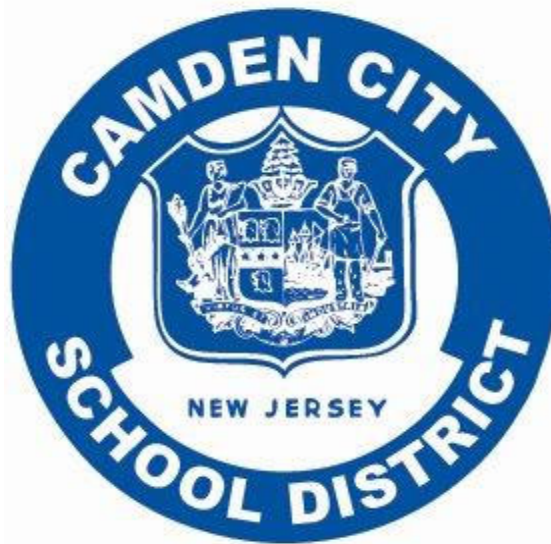


**CITY OF CAMDEN  
SCHOOL DISTRICT  
CAMDEN, NEW JERSEY**



**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020**

**CITY OF CAMDEN SCHOOL DISTRICT  
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## INTRODUCTORY SECTION



Katrina T. McCombs  
STATE SUPERINTENDENT

**CAMDEN CITY SCHOOL DISTRICT**  
1033 CAMBRIDGE STREET, CAMDEN, NEW JERSEY 08105  
856.966.2000 • www.camden.k12.nj.us

March 25, 2021

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, 2020, 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 2019-2020 year with an average daily enrollment of 6,917 students, which is 1.29% higher than 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
2019-20	6,917	1.29%
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	.10%
2010-11	12,507	-2.76%
2009-10	12,862	2.68%

**2. CCSD VISION STATEMENT:**

For the 2019-20 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 2019-20 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.



### **3. CCSD CORE VALUES (CONT'D):**

- *Evidence-based:* We use evidence to inform decisions and to ensure that we are accountable to our students and families.
- *Communication & Collaboration:* We communicate openly and work collaboratively, recognizing that getting to the best possible decisions requires input from others. Honest communications build trust and establish a community that assumes best intentions.
- *Solutions-oriented:* With respect for the complexity of this work and the history that precedes us, we focus on persistence, resourcefulness, and inclusiveness to drive toward solutions.

### **4. 2019-20 ORGANIZATIONAL PRIORITIES AND GOALS:**

In Summer 2019, CCSD's Executive Leadership Team (ELT) convened to determine district priorities and goals for the 2019-20 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 3<sup>rd</sup> 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

#### **4. 2019-20 ORGANIZATIONAL PRIORITIES AND GOALS (CONT'D):**

##### **Priority 2: A Great Teacher in Every Classroom, Great Staff in Every Role (Cont'd)**

- 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 SCHOOL YEAR 19-20 PROGRESS:**

The District's strategic plan, *Putting Students First*, outlined the top priorities for dramatically improving our schools in SY 2019-20. The strategic plan can be found online:

[www.camden.k12.nj.us/divisions/superintendents\\_office/listen\\_learn\\_community\\_engagement\\_tour](http://www.camden.k12.nj.us/divisions/superintendents_office/listen_learn_community_engagement_tour)

## **5. THE STRATEGIC PLAN AND SCHOOL YEAR 19-20 PROGRESS (CONT'D):**

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 12<sup>th</sup> 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
- 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 2019-20, 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, 2020. 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 2019-20 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:**

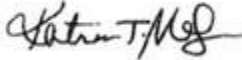
Independent Audit - State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Bowman & Company LLP, was selected by the Advisory Board of Education. In addition to meeting the requirements set forth in state statutes, 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



Margaret M. McDonnell  
Interim School Business Administrator

# Superintendent's Executive Team

---

State District Superintendent  
(Katrina McCombs)

Chief of Staff  
(Onome  
Pela-Emore)

General Counsel  
(Sam Price)

Chief Operating  
Officer  
(Scott Krisanda)

Chief Talent Officer  
(Allison Hester  
Solomon)

Interim School  
Business  
Administrator  
(Margaret McDonnell)

Chief of Staff, School  
Support  
(Christie Whitzell)

# City of Camden School District

*Camden, New Jersey*

## Roster of Officials

*June 30, 2020*

**Members of the Advisory Board**

**Term Expires**

Mr. Wasim Muhammad (President)	December 2020
Yolanda Whidbee	December 2020
Vacant	December 2020
Ms. Theresa D. Atwood	December 2021
Mr. N’Namdee Nelson	December 2021
Vacant	December 2021
Mr. Elton Custis	December 2022
Ms. Nyemah Gillespie	December 2022
Mr. Falio Leyba-Martinez	December 2022

**Other Officials**

- Mrs. Katrina McCombs, Superintendent
- Mrs. Anisah Coppin, School Business Administrator

# City of Camden 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, 2020, 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 provide a capital asset accounting record 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, 2020, 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 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, 2020, 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.

Management has included the reporting of capital assets, net investment in capital assets and depreciation expense for capital assets in the management’s discussion and analysis that are not presented fairly in accordance with accounting principles generally accepted in the United States of America. In accordance with accounting principles generally accepted in the United States of America, this information is required to be presented to supplement the basic financial statements. Although not a part of the basic financial statements, this information is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. An adverse opinion on the financial statements of the governmental activities, business-type activities and proprietary – enterprise fund (food service) was issued as a result of this matter.

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

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 it.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2021 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

**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, 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, 2020, 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 March 25, 2021. Our report on the financial statements included an adverse opinion because the City of Camden School District 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.

**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) as a basis for designing 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.:

2020-001  
2020-002  
2020-004

**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.:

2020-003	2020-006
2020-005	2020-008

**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 financial statements. 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.:

2020-001	2020-006
2020-002	2020-007
2020-003	2020-008
2020-005	

**The City of Camden School District's Response to Findings**

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

**Purpose of this Report**

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

Respectfully submitted,

*Bowman & Company LLP*

BOWMAN & COMPANY LLP  
Certified Public Accountants  
& Consultants

*Kirk N. Applegate*

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

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, 2020  
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, 2020. 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 (2019-2020) and the prior fiscal year (2018-2019) is required to be presented in the MD&A.

**Financial Highlights**

Key financial highlights for the 2019-2020 fiscal year are as follows:

- Net Position in the Governmental Fund and Business-Type activities were \$179,825,308.74 and \$2,047,462.25, totaling \$181,872,770.99. In total, net position increased \$19,963,423.87, which represents a 12.3 percent increase from 2019's Net Position, mainly attributable to an increase in net investment in capital assets.
- General revenues accounted for \$309,940,795.10 in revenue or 73.76 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions and capital grants accounted for \$110,236,405.71 or 26.24 percent of total revenues of \$420,177,200.81.
- For governmental and business-type activities, cash and cash equivalents increased by \$7,168,478.90, receivables increased by \$2,064,901.61, accounts payable decreased by \$10,500,188.26 and other current liabilities increased by \$32,969,678.75.
- The School District had \$406,494,450.10 in expenses; \$117,834,367.18 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$309,940,795.10 consisted primarily of federal and state aid.
- Among governmental funds, the General Fund had \$326,014,858.10 in revenues and \$345,776,371.11 in expenditures (excluding transfers). The General Fund's fund balance decreased \$12,566,386.32 from 2019.

**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. 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, 2020  
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 2020?". 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, 2020  
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 2020, in accordance with GASB Statement 34. Net position comparisons of fiscal year 2020 to fiscal year 2019 are presented as follows:

**Table 1  
Net Position**

	<u>2020</u>	<u>2019</u>
Assets		
Current and Other Assets	\$ 36,124,898.33	\$ 30,996,958.65
Capital Assets	<u>312,872,391.57</u>	<u>286,587,795.74</u>
Total Assets	<u>348,997,289.90</u>	<u>317,584,754.39</u>
Deferred Outflows of Resources		
Related to Pensions	<u>10,948,777.00</u>	<u>17,713,058.00</u>
Liabilities		
Long-Term Liabilities	63,752,185.49	82,199,227.20
Other Liabilities	<u>74,851,907.42</u>	<u>55,586,236.07</u>
Total Liabilities	<u>138,604,092.91</u>	<u>137,785,463.27</u>
Deferred Inflows of Resources		
Related to Pensions	<u>39,469,203.00</u>	<u>35,603,002.00</u>
Net Position		
Net Investment in Capital Assets	312,872,391.57	286,242,969.64
Restricted	159,282.62	5,588,690.55
Unrestricted (Deficit)	<u>(131,158,903.20)</u>	<u>(129,922,313.07)</u>
Total Net Position	<u>\$ 181,872,770.99</u>	<u>\$ 161,909,347.12</u>

The School District's combined net position was \$181,872,770.99 on June 30, 2020. This was an increase of 12.3% from the prior year mainly attributable to an increase in net investment in capital assets.

**CITY OF CAMDEN SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
UNAUDITED (CONTINUED)**

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

Table 2 shows changes in net position for fiscal year 2020. The School District has prepared financial statements in accordance with GASB Statement 34. Revenue and expense comparisons from fiscal year 2020 to fiscal year 2019 of government-wide data are as follows:

**Table 2  
Changes in Net Position**

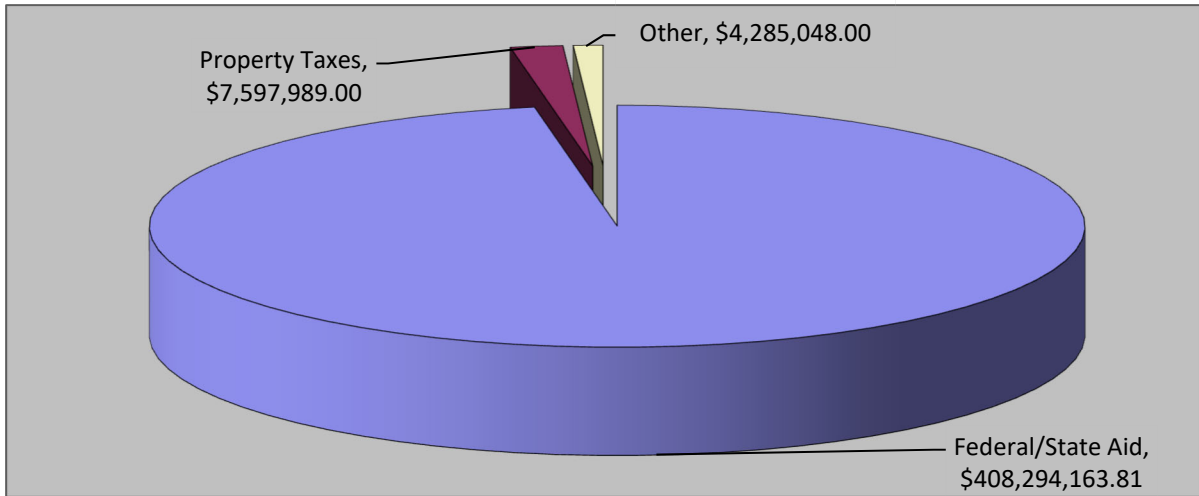
	<u>2020</u>	<u>2019</u>
<b>Revenues</b>		
Program Revenues:		
Charges for Services	\$ 281,721.37	\$ 236,341.11
Operating Grants and Contributions	81,603,597.97	87,926,262.35
Capital Grants and Contributions	35,949,047.84	6,918,929.18
General Revenues/(Expenses):		
Property Taxes	7,597,989.00	7,449,009.00
Grants and Entitlements	298,470,717.32	310,740,774.56
Other	2,554,800.47	5,778,582.57
	<hr/>	<hr/>
Total Revenues & Transfers	426,457,873.97	419,049,898.77
	<hr/>	<hr/>
<b>Program Expenses</b>		
Instruction	71,645,144.89	74,976,051.75
Support Services:		
Tuition	18,775,685.84	20,197,626.23
Related Services - Pupils and Instructional Staff	45,270,307.20	43,394,091.13
School, General and Business Administration	14,846,886.21	17,066,561.45
Plant Operations and Maintenance	19,249,283.54	22,458,819.86
Pupil Transportation	13,774,370.91	17,737,941.00
Special Schools	29,310.08	61,718.96
Charter and Renaissance Schools	149,887,706.78	135,184,371.41
Unallocated Benefits	56,483,208.58	84,536,909.12
Unallocated Depreciation	7,998,997.60	7,998,997.60
Food Service	8,533,548.47	9,790,806.75
	<hr/>	<hr/>
Total Expenses	406,494,450.10	433,403,895.26
	<hr/>	<hr/>
Change in Net Position	\$ 19,963,423.87	\$ (14,353,996.49)
	<hr/>	<hr/>

**CITY OF CAMDEN SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
UNAUDITED (CONTINUED)**

**Governmental Activities**

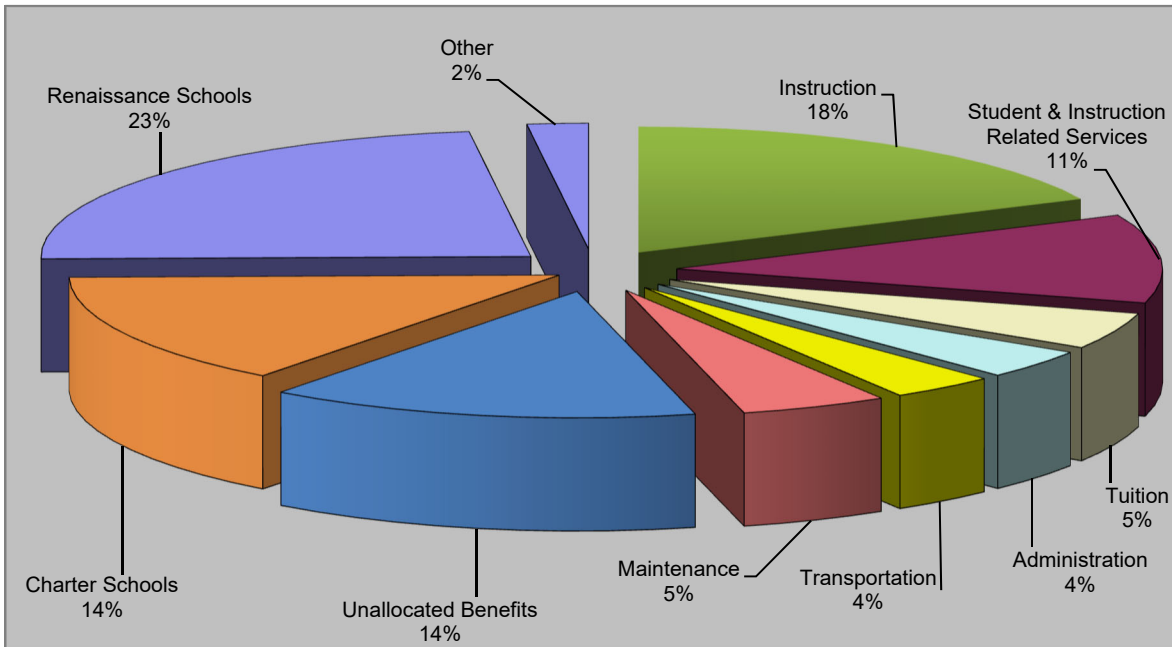
The School District's total revenues were \$420,177,200.81 for the fiscal year ended June 30, 2020. Property taxes made up 1.81 percent of revenues for governmental activities for the School District for fiscal year 2020.

**Sources of Revenue for Fiscal Year 2020**



The total cost of all program and services was \$397,960,901.63. Instruction comprises 18.00 percent of School District expenses.

**Expenses for Fiscal Year 2020**



**CITY OF CAMDEN SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
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 2020</u>	<u>Net Cost of Services 2020</u>	<u>Total Cost of Services 2019</u>	<u>Net Cost of Services 2019</u>
Instruction	\$ 71,645,144.89	\$ 53,856,189.13	\$ 74,976,051.75	\$ 60,663,861.07
Support Services:				
Tuition	18,775,685.84	18,775,685.84	20,197,626.23	20,197,626.23
Pupils and Instructional Staff	45,270,307.20	(14,655,314.99)	43,394,091.13	11,844,655.33
Administration	14,846,886.21	14,846,886.21	17,066,561.45	17,066,561.45
Plant Operations and Maintenance	19,249,283.54	19,249,283.54	22,458,819.86	22,458,819.86
Pupil Transportation	13,774,370.91	13,774,370.91	17,737,941.00	17,737,941.00
Special Schools	29,310.08	29,310.08	64,718.96	61,718.96
Charter/Renaissance Schools	149,887,706.78	149,887,706.78	135,184,371.41	135,184,371.41
Other Unallocated	64,482,206.18	31,960,378.42	92,535,906.72	52,741,916.86
	<u>\$ 397,960,901.63</u>	<u>\$ 287,724,495.92</u>	<u>\$ 423,616,088.51</u>	<u>\$ 337,957,472.17</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 \$935,587.00.
- Charges for food services represent \$188,421.41 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 \$7,409,540.06.

**CITY OF CAMDEN SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
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 \$419,903,416.81 and expenditures were \$431,180,895.82. After adding other financing sources and uses, the net change in fund balance for the fiscal year was a decrease of \$12,594,767.32.

The following schedules present a summary of the revenues of the governmental funds for the fiscal year ended June 30, 2020, and the amount and percentage of increases and decreases in relation to prior fiscal year revenues.

<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2019</u>	<u>Percent of Increase (Decrease)</u>
Local Sources	\$ 11,563,377.74	2.8%	\$ (1,861,747.41)	-13.9%
State Sources	384,496,196.99	91.6%	36,505,417.78	10.5%
Federal Sources	<u>23,843,842.08</u>	<u>5.7%</u>	<u>(3,344,648.70)</u>	<u>-12.3%</u>
Total	<u>\$ 419,903,416.81</u>	<u>100.0%</u>	<u>\$ 31,299,021.67</u>	<u>8.1%</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, 2020, and the percentage of increases and decreases in relation to prior year amounts.

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2019</u>	<u>Percent of Increase (Decrease)</u>
Current expense:				
Instruction	\$ 71,240,365.34	16.5%	\$ (3,330,906.86)	-4.5%
Support Services	173,871,934.79	40.3%	(10,780,698.23)	-5.8%
Capital Outlay	36,151,578.83	8.4%	17,735,036.30	96.3%
Special, Charter and Renaissance Schools	<u>149,917,016.86</u>	<u>34.8%</u>	<u>14,670,926.49</u>	<u>10.8%</u>
	<u>\$ 431,180,895.82</u>	<u>100.0%</u>	<u>\$ 18,294,357.70</u>	<u>4.4%</u>

Changes in expenditures were the results of varying factors. Current expenditures decreased versus a year ago, due to the overall budget being lower than the prior year. 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 2020.

**CITY OF CAMDEN SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
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, 2020, the School District's capital asset records indicated a balance totaling \$312,872,391.57 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,**

	<u>2020</u>	<u>2019</u>
Land and Land Improvements	\$ 23,169,261.99	\$ 23,169,261.99
Construction in Progress	128,795,742.66	92,846,694.82
Buildings and Improvements	296,491,348.45	296,491,348.45
Machinery and Equipment	<u>24,065,602.52</u>	<u>23,863,071.53</u>
 Total	 472,521,955.62	 436,370,376.79
 Less: Accumulated Depreciation	 <u>(159,649,564.05)</u>	 <u>(149,782,581.05)</u>
	 <u>\$ 312,872,391.57</u>	 <u>\$ 286,587,795.74</u>

**Long-Term Liabilities Administration**

At June 30, 2020, the School District had \$63,752,185.49 of outstanding long-term obligations, consisting of \$3,411,500.49 for compensated absences, and \$60,340,685.00 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-one to ninety-six percent (91% to 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 Interim 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, 2020

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 10,031,334.76	\$ 423,752.27	\$ 10,455,087.03
Receivables, net	23,976,888.30	795,541.16	24,772,429.46
Interfund Accounts Receivable - Fiduciary Funds	853,478.80		853,478.80
Inventories		43,903.04	43,903.04
Capital Assets, net	<u>311,717,126.78</u>	<u>1,155,264.79</u>	<u>312,872,391.57</u>
<b>Total Assets</b>	<u>346,578,828.64</u>	<u>2,418,461.26</u>	<u>348,997,289.90</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Related to Pensions	<u>10,948,777.00</u>	<u>-</u>	<u>10,948,777.00</u>
<b>LIABILITIES:</b>			
Cash Overdraft	4,576,363.07		4,576,363.07
Accounts Payable:			
Related to Pensions	3,840,502.00		3,840,502.00
Other	7,976,802.26	364,768.89	8,341,571.15
Accrued Salaries	6,485,790.21		6,485,790.21
Accrued Liabilities	343,393.52		343,393.52
Judgments Payable	2,484,704.15		2,484,704.15
Loans Payable	22,556,636.00		22,556,636.00
Accrued Interest Payable	22,556.64		22,556.64
Intergovernmental Payable	1,470,434.70	6,230.12	1,476,664.82
Unearned Revenue	24,344,670.25		24,344,670.25
Noncurrent Liabilities:			
Due within One Year	379,055.61		379,055.61
Due beyond One Year	<u>63,752,185.49</u>		<u>63,752,185.49</u>
<b>Total Liabilities</b>	<u>138,233,093.90</u>	<u>370,999.01</u>	<u>138,604,092.91</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Related to Pensions	<u>39,469,203.00</u>	<u>-</u>	<u>39,469,203.00</u>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	311,717,126.78	1,155,264.79	312,872,391.57
Restricted for:			
Capital Projects	159,282.62		159,282.62
Unrestricted (Deficit)	<u>(132,051,100.66)</u>	<u>892,197.46</u>	<u>(131,158,903.20)</u>
<b>Total Net Position</b>	<u>\$ 179,825,308.74</u>	<u>\$ 2,047,462.25</u>	<u>\$ 181,872,770.99</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, 2020

Functions / Programs	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
<b>GOVERNMENTAL ACTIVITIES:</b>						
Instruction:						
Regular	\$ 53,479,855.43	\$ 17,695,655.80		\$ (35,690,899.67)		\$ (35,690,899.67)
Special Education	12,423,018.24			(12,423,018.24)		(12,423,018.24)
Other Instruction	5,549,964.56			(5,549,964.56)		(5,549,964.56)
Community Services Programs/Operations	192,306.66			(192,306.66)		(192,306.66)
Support Services:						
Tuition	18,775,685.84			(18,775,685.84)		(18,775,685.84)
Student and Instruction Related Services	45,270,307.20	23,976,574.35	\$ 35,949,047.84	14,655,314.99		14,655,314.99
School Administrative Services	4,278,220.13			(4,278,220.13)		(4,278,220.13)
General and Business Administrative Services	10,568,666.08			(10,568,666.08)		(10,568,666.08)
Plant Operations and Maintenance	19,249,283.54			(19,249,283.54)		(19,249,283.54)
Pupil Transportation	13,774,370.91	32,521,827.76		(13,774,370.91)		(13,774,370.91)
Unallocated Benefits	56,483,208.58			(23,961,380.82)		(23,961,380.82)
Special Schools	29,310.08			(29,310.08)		(29,310.08)
Charter Schools	57,276,131.96			(57,276,131.96)		(57,276,131.96)
Resident Renaissance Schools	92,611,574.82			(92,611,574.82)		(92,611,574.82)
Unallocated Depreciation	7,998,997.60			(7,998,997.60)		(7,998,997.60)
Total Governmental Activities	397,960,901.63	74,194,057.91	35,949,047.84	(287,724,495.92)	\$ -	(287,724,495.92)
<b>BUSINESS-TYPE ACTIVITIES:</b>						
Food Service	8,533,548.47	188,421.41	-		(935,587.00)	(935,587.00)
Total Business-Type Activities	\$ 406,494,450.10	\$ 81,603,597.97	\$ 35,949,047.84	\$ (287,724,495.92)	(935,587.00)	\$ (288,660,082.92)
<b>GENERAL REVENUES (EXPENSES):</b>						
Property Taxes, Levied for General Purposes, net				7,597,989.00		7,597,989.00
Federal and State Aid Not Restricted				288,680,555.32		288,680,555.32
Federal and State Aid Restricted				9,790,162.00		9,790,162.00
Interfund Adjustments				(1,317,288.31)		(1,317,288.31)
Miscellaneous Income Not Restricted				3,872,088.78		3,872,088.78
Total General Revenues (Expenses)				308,623,506.79	-	308,623,506.79
Change in Net Position				20,899,010.87	(935,587.00)	19,963,423.87
Net Position -- July 1				158,926,297.87	2,983,049.25	161,909,347.12
Net Position -- June 30				\$ 179,825,308.74	\$ 2,047,462.25	\$ 181,872,770.99

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, 2020

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS:</b>				
Cash and Cash Equivalents		\$ 10,031,334.76		\$ 10,031,334.76
Interfund Accounts Receivable	\$ 853,478.80		\$ 209,700.81	1,063,179.61
Receivables from Other Governments	3,657,445.51	17,881,306.82	31,000.91	21,569,753.24
Other Accounts Receivable	2,407,135.06			2,407,135.06
<b>Total Assets</b>	<b><u>\$ 6,918,059.37</u></b>	<b><u>\$ 27,912,641.58</u></b>	<b><u>\$ 240,701.72</u></b>	<b><u>\$ 35,071,402.67</u></b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>Liabilities:</b>				
Cash Overdraft	\$ 4,576,363.07			\$ 4,576,363.07
Accounts Payable	3,642,740.53	\$ 4,331,804.98	\$ 2,256.75	7,976,802.26
Accrued Salaries	5,608,090.21	877,700.00		6,485,790.21
Accrued Liabilities	343,393.52			343,393.52
Judgments Payable	2,484,704.15			2,484,704.15
Loans Payable	22,556,636.00			22,556,636.00
Interfund Accounts Payable	209,700.81			209,700.81
Payable to Federal Government		1,084,423.72		1,084,423.72
Payable to State Government		386,010.98		386,010.98
Unearned Revenue		24,265,506.90	79,163.35	24,344,670.25
<b>Total Liabilities</b>	<b><u>39,421,628.29</u></b>	<b><u>30,945,446.58</u></b>	<b><u>81,420.10</u></b>	<b><u>70,448,494.97</u></b>
<b>Fund Balances (Deficit):</b>				
<b>Restricted for:</b>				
Capital Projects	1.00		159,281.62	159,282.62
<b>Assigned:</b>				
Encumbrances	128,524.68			128,524.68
<b>Unassigned:</b>				
Special Revenue Fund (Deficit)		(3,032,805.00)		(3,032,805.00)
General Fund (Deficit)	(32,632,094.60)			(32,632,094.60)
<b>Total Fund Balances (Deficit)</b>	<b><u>(32,503,568.92)</u></b>	<b><u>(3,032,805.00)</u></b>	<b><u>159,281.62</u></b>	<b><u>(35,377,092.30)</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 6,918,059.37</u></b>	<b><u>\$ 27,912,641.58</u></b>	<b><u>\$ 240,701.72</u></b>	

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 \$468,337,001.94, and accumulated depreciation is \$156,619,875.16.	311,717,126.78
Interest on long-term debt in the statement of activities is accrued, regardless of when due.	(22,556.64)
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.	(64,131,241.10)
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.	(28,520,426.00)
Accounts Payable related to the April 1, 2021 required PERS pension contribution that is not to be liquidated with current financial resources.	<u>(3,840,502.00)</u>
<b>Net position of governmental activities</b>	<b><u>\$ 179,825,308.74</u></b>

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, 2020

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
<b>REVENUES:</b>				
Local Tax Levy	\$ 7,597,989.00			\$ 7,597,989.00
Tuition	93,299.96			93,299.96
Rents and Royalties	10,880.00			10,880.00
Miscellaneous	3,613,065.15	\$ 248,143.63		3,861,208.78
State Sources	314,339,663.04	34,207,486.11	\$ 35,949,047.84	384,496,196.99
Federal Sources	359,960.95	23,483,881.13		23,843,842.08
<b>Total Revenues</b>	<b>326,014,858.10</b>	<b>57,939,510.87</b>	<b>35,949,047.84</b>	<b>419,903,416.81</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Regular Instruction	35,379,420.08	17,695,655.80		53,075,075.88
Special Education Instruction	12,423,018.24			12,423,018.24
Other Instruction	5,549,964.56			5,549,964.56
Community Services Programs/Operations	192,306.66			192,306.66
<b>Support Services and Undistributed Costs:</b>				
Tuition	18,775,685.84			18,775,685.84
Student and Instruction Related Services	21,293,732.85	23,976,574.35		45,270,307.20
School Administrative Services	4,278,220.13			4,278,220.13
Other Administrative Services	9,652,900.53			9,652,900.53
Plant Operations and Maintenance	19,101,147.42			19,101,147.42
Pupil Transportation	13,701,086.19			13,701,086.19
Unallocated Benefits	55,309,340.76	7,783,246.72		63,092,587.48
Special Schools	29,310.08			29,310.08
Transfer to Charter Schools	57,276,131.96			57,276,131.96
Transfer to Resident Renaissance Schools	92,611,574.82			92,611,574.82
Capital Outlay	202,530.99		35,949,047.84	36,151,578.83
<b>Total Expenditures</b>	<b>345,776,371.11</b>	<b>49,455,476.87</b>	<b>35,949,047.84</b>	<b>431,180,895.82</b>
Excess (Deficiency) of Revenues over Expenditures	(19,761,513.01)	8,484,034.00	-	(11,277,479.01)
<b>OTHER FINANCING SOURCES (USES):</b>				
Preschool Programs--Inclusion	(1,277,747.00)	1,277,747.00		
Interfund Adjustments	(1,317,288.31)			(1,317,288.31)
Contribution to School-Based Budgets	9,790,162.00	(9,790,162.00)		
<b>Total Other Financing Sources and Uses</b>	<b>7,195,126.69</b>	<b>(8,512,415.00)</b>	<b>-</b>	<b>(1,317,288.31)</b>
<b>Net Change in Fund Balances</b>	<b>(12,566,386.32)</b>	<b>(28,381.00)</b>		<b>(12,594,767.32)</b>
Fund Balance (Deficit) -- July 1	(19,937,182.60)	(3,004,424.00)	159,281.62	(22,782,324.98)
<b>Fund Balance (Deficit) -- June 30</b>	<b>\$ (32,503,568.92)</b>	<b>\$ (3,032,805.00)</b>	<b>\$ 159,281.62</b>	<b>\$ (35,377,092.30)</b>

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, 2020

Total Net Change in Fund Balances - Governmental Funds		\$ (12,594,767.32)
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>36,151,578.83</u>	
		26,629,421.93
<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>		
		(18,806.64)
<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>		
		(188,344.10)
<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>7,071,507.00</u>
Change in Net Position of Governmental Activities		<u><u>\$ 20,899,010.87</u></u>

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

**CITY OF CAMDEN SCHOOL DISTRICT**  
**PROPRIETARY FUNDS**  
 Business-Type Activities - Enterprise Funds  
 Statement of Net Position  
 As of June 30, 2020

	<u>Food Service</u>
<b>ASSETS:</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 423,752.27
Intergovernmental Accounts Receivable:	
State	21,116.00
Federal	774,425.16
Inventory	<u>43,903.04</u>
Total Current Assets	<u>1,263,196.47</u>
Noncurrent Assets:	
Machinery and Equipment	4,184,953.68
Less Accumulated Depreciation	<u>(3,029,688.89)</u>
Total Noncurrent Assets	<u>1,155,264.79</u>
Total Assets	<u>2,418,461.26</u>
<b>LIABILITIES:</b>	
Current Liabilities:	
Accounts Payable	364,768.89
Intergovernmental Accounts Payable:	
Federal	<u>6,230.12</u>
Total Liabilities	<u>370,999.01</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	1,155,264.79
Unrestricted	<u>892,197.46</u>
Total Net Position	<u><u>\$2,047,462.25</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, 2020

	<u>Food Service</u>
<b>OPERATING REVENUES:</b>	
Charges for Services:	
Daily Sales-Non-reimbursable Programs	\$ 118,443.79
Special Functions	<u>69,977.62</u>
Total Operating Revenues	<u>188,421.41</u>
<b>OPERATING EXPENSES:</b>	
Salaries	2,753,838.26
Employee Benefits	1,051,120.78
Repairs and Maintenance	472,720.38
Supplies and Materials	649,251.15
Cost of Sales:	
Reimbursable Program	3,224,110.43
Non-reimbursable Program	22,691.00
Miscellaneous Expenditures	14,990.37
Depreciation	<u>344,826.10</u>
Total Operating Expenses	<u>8,533,548.47</u>
Operating Loss	<u>(8,345,127.06)</u>
<b>NONOPERATING REVENUE (EXPENSES):</b>	
State Sources:	
State School Lunch Program	78,218.84
Federal Sources:	
Child and Adult Care Food Program	509,105.41
School Breakfast Program	1,808,609.48
National School Lunch Program	3,715,274.50
After School Snack Program	37,319.88
Summer Food Service Program	477,898.30
Food Distribution Program	642,915.71
Fresh Fruits and Vegetables Program	<u>140,197.94</u>
Total Nonoperating Revenues (Expenses)	<u>7,409,540.06</u>
Change in Net Position	(935,587.00)
Net Position - July 1	<u>2,983,049.25</u>
Net Position - June 30	<u><u>\$ 2,047,462.25</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, 2020

	<u>Food Service</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Receipts from Customers	\$ 231,828.63
Payments to Employees	(2,753,838.26)
Payments for Employee Benefits	(1,051,120.78)
Payments to Suppliers	<u>(7,306,505.72)</u>
Net Cash Used for Operating Activities	<u>(10,879,636.13)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>	
Transfers from Other Funds	387.24
State Sources	81,500.88
Federal Sources	<u>8,772,280.78</u>
Net Cash Provided by Non-Capital Financing Activities	<u>8,854,168.90</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Payment of Loans	<u>(344,826.10)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(344,826.10)</u>
Net Increase in Cash and Cash Equivalents	<u>(2,370,293.33)</u>
Cash and Cash Equivalents - July 1	<u>2,794,045.60</u>
Cash and Cash Equivalents - June 30	<u>\$ 423,752.27</u>
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities:</b>	
Operating Loss	\$ (8,345,127.06)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:	
Depreciation	344,826.10
(Increase) Decrease in Accounts Receivable	43,488.20
(Increase) Decrease in Inventory	(25,153.73)
Increase (Decrease) in Accounts Payable	(2,897,588.66)
Increase (Decrease) in Unearned Revenue	<u>(80.98)</u>
Total Adjustments	<u>(2,534,509.07)</u>
Net Cash Used for Operating Activities	<u><u>\$(10,879,636.13)</u></u>

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

**CITY OF CAMDEN SCHOOL DISTRICT**  
**FIDUCIARY FUNDS**  
 Statement of Fiduciary Net Position  
 As of June 30, 2020

	Agency Funds	
	<u>Student Activity</u>	<u>Payroll</u>
<b>ASSETS:</b>		
Cash and Cash Equivalents	\$ 65,047.35	\$ 3,251,040.57
Intergovernmental Accounts Receivable: State		54,213.93
Total Assets	\$ 65,047.35	\$ 3,305,254.50
<b>LIABILITIES:</b>		
Interfund Accounts Payable: Due General Fund		\$ 853,478.80
Payroll Deductions and Withholdings Payable to Student Groups	\$ 65,047.35	2,451,775.70
Total Liabilities	\$ 65,047.35	\$ 3,305,254.50

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, 2020

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**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, 2020 of 6,839.

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.

**Government-wide and Fund Financial Statements**

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

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

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

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)****Government-wide and Fund Financial Statements**

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

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Property taxes are recognized as revenues in the year for which they are levied. The Camden County Board of Taxation is responsible for the assessment of properties, and the respective municipal tax collector is responsible for the collection of property taxes. Assessments are certified and property taxes are levied on January 1. Property tax payments are due February 1, May 1, August 1 and November 1. Unpaid property taxes are considered delinquent the following January 1 and are then subject to municipal lien. 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.

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

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

**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 nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All items not meeting this definition are reported as nonoperating revenues and expenses.

The School District reports the following major proprietary funds:

**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 four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds.

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

The School District maintains the following fiduciary funds:

**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.

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.

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

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

**Encumbrances**

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

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

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

**Cash, Cash Equivalents and Investments**

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

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

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



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

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

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

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

**Tuition Receivable**

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

**Prepaid Expenses**

Prepaid expenses recorded on the government-wide financial statements and in the proprietary fund types represent payments made to vendors for services that will benefit periods beyond June 30, 2020. The School District had no prepaid expenses for the fiscal year ended June 30, 2020.

**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.

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

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

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

**Tuition Payable**

Tuition charges for the fiscal years ended June 30, 2020 and 2019 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, 2020, 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.

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

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

**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.

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

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

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

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

**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, 2020:

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.

**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, 2020 (cont'd):

Statement No. 84, *Fiduciary Activities (Cont'd)*. 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, 2021. Management is currently evaluating whether or not this Statement will have an impact on the basic financial statements of the School District.

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, 2022. 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, 2020, the School District's bank balances of \$18,982,583.02 were exposed to custodial credit risk as follows:

Insured by FDIC and GUDPA	\$ 15,318,234.26
Uninsured and Uncollateralized	<u>3,664,348.76</u>
Total	<u>\$ 18,982,583.02</u>

**Note 3: CAPITAL RESERVE ACCOUNT**

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

Funds placed in the capital reserve account are restricted to capital projects in the School District's approved Long Range Facilities Plan ("LRFP"). Upon submission of the LRFP to the Department, a school district may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes or by transfer by board resolution at fiscal year-end (June 1 to June 30) of any unanticipated revenue or unexpended line-item appropriation amounts, or both. A school district may also appropriate additional amounts when the express approval of the voters has been obtained by either a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant to N.J.S.A. 19:60-2. Pursuant to N.J.A.C. 6A:23A-14.1(g), the balance in the account cannot at any time, exceed the local support costs of uncompleted capital projects in its approved LRFP. As of June 30, 2020, the balance in the capital reserve account was \$1.00.

**Note 4: ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2020 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	\$ 9,720.23	\$ 2,678,837.84	\$ 968,887.44	\$ 1,480,516.89	\$ 926,618.17	\$ 6,064,580.57
Special Revenue	17,683,465.82	197,841.00				17,881,306.82
Capital Projects		31,000.91				31,000.91
Total Governmental Activities	<u>17,693,186.05</u>	<u>2,907,679.75</u>	<u>968,887.44</u>	<u>1,480,516.89</u>	<u>926,618.17</u>	<u>23,976,888.30</u>
Business-Type Activities:						
Proprietary	<u>774,425.16</u>	<u>21,116.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>795,541.16</u>
Total Business-Type Activities	<u>774,425.16</u>	<u>21,116.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>795,541.16</u>
Fiduciary Funds:						
Agency Funds:						
Payroll Fund	<u>-</u>	<u>54,213.93</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,213.93</u>
Total Fiduciary Funds	<u>-</u>	<u>54,213.93</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,213.93</u>
Totals	<u>\$ 18,467,611.21</u>	<u>\$ 2,983,009.68</u>	<u>\$ 968,887.44</u>	<u>\$ 1,480,516.89</u>	<u>\$ 926,618.17</u>	<u>\$ 24,826,643.39</u>

**Note 5: INVENTORY**

Inventory recorded at June 30, 2020 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	\$ 31,405.29
Supplies	<u>12,497.75</u>
	<u>\$ 43,903.04</u>

**Note 6: CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2020 is as follows:

	<u>Balance</u> <u>July 1, 2019</u>	<u>Increases</u>	<u>Transfers</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2020</u>
<b>Governmental Activities:</b>					
Capital Assets, not being Depreciated:					
Land	\$ 13,465,100.00				\$ 13,465,100.00
Construction in Progress	92,846,694.82	\$ 35,949,047.84			128,795,742.66
Total Capital Assets, not being Depreciated	<u>106,311,794.82</u>	<u>35,949,047.84</u>	<u>\$ -</u>	<u>\$ -</u>	<u>142,260,842.66</u>
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	202,530.99			19,880,648.84
Total Capital Assets, being Depreciated	<u>325,873,628.29</u>	<u>202,530.99</u>	<u>-</u>	<u>-</u>	<u>326,076,159.28</u>
Total Capital Assets, Cost	<u>432,185,423.11</u>	<u>36,151,578.83</u>	<u>-</u>	<u>-</u>	<u>468,337,001.94</u>
Less Accumulated Depreciation for:					
Land Improvements	(5,938,697.80)	(313,325.10)			(6,252,022.90)
Buildings and Improvements	(122,510,762.84)	(7,657,475.16)			(130,168,238.00)
Machinery and Equipment	(18,648,257.62)	(1,551,356.64)			(20,199,614.26)
Total Accumulated Depreciation	<u>(147,097,718.26)</u>	<u>(9,522,156.90)</u>	<u>-</u>	<u>-</u>	<u>(156,619,875.16)</u>
Total Capital Assets, being Depreciated, Net	<u>178,775,910.03</u>	<u>(9,319,625.91)</u>	<u>-</u>	<u>-</u>	<u>169,456,284.12</u>
Governmental Activities Capital Assets, Net	<u>\$ 285,087,704.85</u>	<u>\$ 26,629,421.93</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 311,717,126.78</u>
<b>Business-Type Activities:</b>					
Capital Assets, being Depreciated:					
Machinery and Equipment	\$ 4,184,953.68				\$ 4,184,953.68
Total Capital Assets, being Depreciated	<u>4,184,953.68</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>4,184,953.68</u>
Less Accumulated Depreciation for:					
Machinery and Equipment	(2,684,862.79)	(344,826.10)			(3,029,688.89)
Total Accumulated Depreciation	<u>(2,684,862.79)</u>	<u>(344,826.10)</u>	<u>-</u>	<u>-</u>	<u>(3,029,688.89)</u>
Total Capital Assets, being Depreciated, Net	<u>1,500,090.89</u>	<u>(344,826.10)</u>	<u>-</u>	<u>-</u>	<u>1,155,264.79</u>
Business-Type Activities Capital Assets, Net	<u>\$ 1,500,090.89</u>	<u>\$ (344,826.10)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,155,264.79</u>

**Note 6: CAPITAL ASSETS (CONT'D)**

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

<b>Governmental Activities:</b>	
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>
<b>Business-Type Activities:</b>	
Food Service	<u>\$ 344,826.10</u>
Total Depreciation Expense - Business-Type Activities	<u>\$ 344,826.10</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 22, 2020, the School District issued a State School Aid Anticipation Note in the amount of \$22,556,636.00, at an annual interest rate of 4.5%, maturing on July 10, 2020. 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, 2020:

<u>Description</u>	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2020</u>
State School Aid Anticipation Note	<u>\$ 5,000,000.00</u>	<u>\$ 22,556,636.00</u>	<u>\$ (5,000,000.00)</u>	<u>\$ 22,556,636.00</u>

**Note 8: LONG-TERM LIABILITIES**

During the fiscal year ended June 30, 2020, the following changes occurred in long-term obligations for governmental activities:

	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2020</u>	<u>Due within One Year</u>
<b>Governmental Activities:</b>					
Compensated Absences	\$ 3,602,212.00	\$ 704,509.10	\$ (516,165.00)	\$ 3,790,556.10	\$ 379,055.61
Net Pension Liability	78,625,743.00	38,897,194.00	(57,182,252.00)	60,340,685.00	
Governmental Activities Long-Term Liabilities	<u>\$ 82,227,955.00</u>	<u>\$ 39,601,703.10</u>	<u>\$ (57,698,417.00)</u>	<u>\$ 64,131,241.10</u>	<u>\$ 379,055.61</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, 2020, the following changes occurred in long-term obligations for business-type activities:

	<u>Balance</u> <u>July 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2020</u>	<u>Due within</u> <u>One Year</u>
<b>Business-Type Activities:</b>					
Loans Payable	\$ 344,826.10	\$ -	\$ (344,826.10)	\$ -	\$ -
Business-Type Activities Long-Term Liabilities	<u>\$ 344,826.10</u>	<u>\$ -</u>	<u>\$ (344,826.10)</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Bonds Authorized but not Issued** - As of June 30, 2020, 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, 2020, the School District had operating lease agreements in effect for copy machines and postage meters. The present value of the future minimum rental payments under the operating lease agreements are as follows:

2021	\$ 225,774.48
2022	223,938.48
2023	223,938.48
2024	<u>37,323.08</u>
	<u>\$ 710,974.52</u>

Rental payments under operating leases for the fiscal year ended June 30, 2020 were \$230,240.74.

**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, School District employees may participate in the Defined Contribution Retirement Program, which is a defined contribution pension plan. The DCRP is administered by Prudential Financial for the Division.

Each of the aforementioned plans have 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 plans' fiduciary net position that can be obtained by writing to or at the following website:

State of New Jersey, Department of the Treasury  
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 ("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 Board of Trustees is primarily responsible for the administration of the Plan.

**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 Plan.

**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.

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

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

The following represents the membership tiers for TPAF:

**Tier Definition**

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

Service retirement benefits of 1/55<sup>th</sup> of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60<sup>th</sup> of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 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.

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 10 years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of the PERS.

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

Service retirement benefits of 1/55<sup>th</sup> of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60<sup>th</sup> of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 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.

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

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

**Contributions**

**Teachers' Pension and Annuity Fund** - The contribution policy is set by N.J.S.A. 18A:66 and requires contributions by active members and contributing employers. Pursuant to the provisions of P.L. 2011, C. 78, the member contribution rate was 7.50% in State fiscal year 2019. The State's contribution is based on an actuarially determined amount, which includes the normal cost and unfunded accrued liability. For fiscal year 2019, the State's pension contribution was less than the actuarial determined amount.

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

The School District's contractually required contribution rate for the fiscal year ended June 30, 2020 was 22.25% 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, 2020 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, 2019, the State's contractually required contribution, on-behalf of the School District, to the pension plan for the fiscal year ended June 30, 2020 was \$14,287,367.00, and was paid by April 1, 2020. School District employee contributions to the Plan during the fiscal year ended June 30, 2020 were \$4,947,295.09.

**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. Pursuant to the provisions of P.L. 2011, C. 78, the member contribution rate was 7.50% in State fiscal year 2019. The rate for members who are eligible for the Prosecutors Part of PERS (P.L. 2001, C. 366) was 10% in State fiscal year 2019. Employers' contributions 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, 2020 was 17.46% 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.

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

**Public Employees' Retirement System (Cont'd)** - Based on the most recent PERS measurement date of June 30, 2019, the School District's contractually required contribution to the pension plan for the fiscal year ended June 30, 2020 was \$3,840,502.00, and was paid by April 1, 2020. School District employee contributions to the Plan during the fiscal year ended June 30, 2020 were \$1,699,608.29.

**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 P.L. 2007, C. 92, and P.L. 2007, C. 103, 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 no 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, 2020, no employees participated in the plan.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions****Teachers' Pension and Annuity Fund**

**Pension Liability** - At June 30, 2020, the School District was not required to report a liability for its proportionate share of the net pension liability for TPAF because of the 100% special funding situation by the State of New Jersey.

The State's proportionate share of net pension liability, however, 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	436,094,087.00
	<u>\$ 436,094,087.00</u>

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018. The total pension liability was calculated using updated procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2019. For the June 30, 2019 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 the June 30, 2019 measurement date, the School District proportion was 0.00% due to the 100% special funding situation with the State of New Jersey; however, the State's proportionate share of the TPAF net pension liability associated with the School District was 0.7105872256%, which was a decrease of 0.0479510261% from its proportion measured as of June 30, 2018.

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

**Pension Expense** - For the fiscal year ended June 30, 2020, the School District recognized \$25,721,996.00 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 plan's June 30, 2019 measurement date.

**Public Employees' Retirement System**

**Pension Liability** - At June 30, 2020, the School District reported a liability of \$60,340,685.00 for its proportionate share of the net pension liability for PERS. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018. The total pension liability was calculated using updated procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2019. 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, 2019 measurement date, the School District's proportion was 0.3348821626%, which was a decrease of 0.0644460941% from its proportion measured as of June 30, 2018.

**Pension Expense** - For the fiscal year ended June 30, 2020, the School District recognized pension expense of \$(3,802,799.00), in the government-wide financial statements. This pension expense was based on the pension plan's June 30, 2019 measurement date.

**Deferred Outflows and Inflows of Resources** - At June 30, 2020, the School District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Differences between Expected and Actual Experience	\$ 1,083,036.00	\$ 266,559.00
Changes of Assumptions	6,025,239.00	20,944,061.00
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	952,501.00
Changes in Proportion and Differences between School District Contributions and Proportionate Share of Contributions	-	17,306,082.00
School District Contributions Subsequent to the Measurement Date	3,840,502.00	-
	<b><u>\$ 10,948,777.00</u></b>	<b><u>\$ 39,469,203.00</u></b>

**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)**

**Deferred Outflows and Inflows of Resources (Cont'd)** - Deferred outflows of resources totaling \$3,840,502.00 will be included as a reduction of the net pension liability in the subsequent fiscal year, June 30, 2021. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ending</b>	<b>Amount</b>
<b><u>June 30,</u></b>	
2021	\$ (7,679,691.00)
2022	(10,004,849.00)
2023	(8,474,688.00)
2024	(5,369,962.00)
2025	(831,738.00)
	<u>\$ (32,360,928.00)</u>

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

	<b><u>Deferred</u></b>	<b><u>Deferred</u></b>
	<b><u>Outflows of</u></b>	<b><u>Inflows of</u></b>
	<b><u>Resources</u></b>	<b><u>Resources</u></b>
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
June 30, 2019	5.21	-
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
June 30, 2019	-	5.21

**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)**

**Deferred Outflows and Inflows of Resources (Cont'd)** - The other deferred outflows of resources and deferred inflows of resources related to pensions will be amortized over the following number of years (cont'd):

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
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
June 30, 2019	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
June 30, 2019	5.21	5.21



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

The net pension liabilities were measured as of June 30, 2019 and the total pension liabilities used to calculate the net pension liability were determined by an actuarial valuation as of July 1, 2018. The total pension liabilities were calculated using updated procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2019. The actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

	<u>TPAF</u>	<u>PERS</u>
Inflation Rate:		
Price	2.75%	2.75%
Wage	3.25%	3.25%
Salary Increases:		
Through 2026	1.55% - 4.45%	2.00% - 6.00%
	Based on Yrs. of Service	Based on Yrs. of Service
Thereafter	2.75% - 5.65%	3.00% - 7.00%
	Based on Yrs. of Service	Based on Yrs. of Service
Investment Rate of Return	7.00%	7.00%
Period of Actuarial Experience		
Study upon which Actuarial Assumptions were Based	July 1, 2015 - June 30, 2018	July 1, 2014 - June 30, 2018

For TPAF, pre-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Employee mortality table with a 93.9% adjustment for males and 85.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Healthy Retiree mortality table with a 114.7% adjustment for males and 99.6% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 106.3% adjustment for males and 100.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

For PERS, pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

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

For TPAF and PERS, in accordance with State statute, the long-term expected rate of return on Plan investments (7.00% at the June 30, 2019 measurement date) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic rates of return for each major asset class included in TPAF's and PERS' target asset allocation as of the June 30, 2019 measurement date 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	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
U.S. Equity	28.00%	8.26%
Non-U.S. Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%
	<u>100.00%</u>	

**Discount Rate -**

**Teachers' Pension and Annuity Fund** - The discount rate used to measure the total pension liability was 5.60% as of June 30, 2019. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.50% as of the June 30, 2019 measurement date 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 rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers would be based on 70% of the actuarially determined contributions for the State. 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 2054. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2054 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)****Actuarial Assumptions (Cont'd)****Discount Rate (Cont'd) -**

**Public Employees' Retirement System** - The discount rate used to measure the total pension liability was 6.28% as of June 30, 2019. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.50% as of the June 30, 2019 measurement date 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 rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers would be based on 70% of the actuarially determined contributions for the State. 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 2057. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2057 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

**Teachers' Pension and Annuity Fund (TPAF)** - As previously mentioned, TPAF has a special funding situation where the State pays 100% of the School District's annual required contribution. As such, the proportionate share of the net pension liability as of June 30, 2019, the Plan's measurement date, attributable to the School District is \$0.00. The following, however, presents the net pension liability of the State as of June 30, 2019 (Plan's measurement date), attributable to the School District, calculated using the discount rate of 5.60% as well as what the State's net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

	<b>1% Decrease (4.60%)</b>	<b>Current Discount Rate (5.60%)</b>	<b>1% Increase (6.60%)</b>
School District's Proportionate Share of the Net Pension Liability	\$ -	\$ -	\$ -
State of New Jersey's Proportionate Share of Net Pension Liability associated with the School District	<u>514,251,451.00</u>	<u>436,094,087.00</u>	<u>371,248,155.00</u>
	<u>\$ 514,251,451.00</u>	<u>\$ 436,094,087.00</u>	<u>\$ 371,248,155.00</u>

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

Public Employees' Retirement System (PERS) - The following presents the School District's proportionate share of the net pension liability at June 30, 2019, the Plan's measurement date, calculated using a discount rate of 6.28%, as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rates used:

	1% Decrease <u>(5.28%)</u>	Current Discount Rate <u>(6.28%)</u>	1% Increase <u>(7.28%)</u>
School District's Proportionate Share of the Net Pension Liability	<u>\$ 76,750,331.00</u>	<u>\$ 60,340,685.00</u>	<u>\$ 47,286,724.00</u>

**Pension Plan Fiduciary Net Position**

For purposes of measuring the net pension liability, deferred outflows of resources, 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.

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

**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, 2019, 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	216,892
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	148,051
Inactive Plan Members Entitled to but Not Yet Receiving Benefit Payments	<u>-</u>
	<u>364,943</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.

The State's proportionate share of the net OPEB liability associated with the School District as of June 30, 2020 was \$475,509,752.00. 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, 2019, and was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019. For the June 30, 2019 measurement date, the State's proportionate share of the Non-Employer OPEB Plan Liability associated with the School District was 1.1395164717%, which was a decrease of 0.0929551846% from its proportion measured as of June 30, 2018.

**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)**

**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, 2018 used the following actuarial assumptions, applied to all periods in the measurement:

**Salary Increases –**

	<u>TPAF/ABP</u>	<u>PERS</u>	<u>PFRS</u>
Through 2026	1.55 - 3.05%	2.00 - 6.00%	3.25 - 15.25%
Thereafter	1.55 - 3.05%	3.00 - 7.00%	3.25 - 15.25%

Based on years of service

**Inflation Rate** - 2.50%.

**Mortality Rates** - Current and future retiree healthy mortality rates were based on the PUB-2010 Healthy classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019.

Disabled mortality was based on the PUB-2010 headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019.

**Experience Studies** - The actuarial assumptions used in the June 30, 2018 valuation were based on the results of actuarial experience studies for the periods July 1, 2015 - June 30, 2018, July 1, 2014 - June 30, 2018, and July 1, 2013 - June 30, 2018 for TPAF, PERS, and PFRS, respectively.

**Health Care Trend Assumptions** - For pre-Medicare medical benefits, the trend rate is initially 5.7% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rate for fiscal year 2020 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.5% and decreases to a 4.5% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

**Discount Rate** - The discount rate for June 30, 2019 was 3.50%. 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. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

**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**

The table below 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, 2019		\$ 568,302,947.00
Changes for the Year:		
Service Cost	\$ 14,229,593.00	
Interest Cost	22,272,537.00	
Difference Between Expected and Actual Experience	(122,221,170.00)	
Changes in Assumptions	7,089,889.00	
Gross Benefit Payments	(14,596,732.00)	
Member Contributions	<u>432,688.00</u>	
Net Changes		<u>(92,793,195.00)</u>
Balance at June 30, 2020		<u>\$ 475,509,752.00</u>

There were no changes in benefit terms between the June 30, 2018 measurement date and the June 30, 2019 measurement date.

Differences between expected and actual experience reflect a decrease in liability from June 30, 2018 to June 30, 2019 is due to changes in the census, claims, and premiums experience.

Changes of assumptions reflect a decrease in the liability from June 30, 2018 to June 30, 2019 is due to the combined effect of the decrease in the assumed discount rate from 3.87% as of June 30, 2018 to 3.50% as of June 30, 2019; and changes in the trend, excise tax, updated decrements, future spouse election, PPO/HMO future retiree elections, salary scale, and mortality 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, 2019, associated with the School District, using a discount rate of 3.50%, as well as using a discount rate that is 1% lower or 1% higher than the current rate used is as follows:

	<b>1% Decrease (2.50%)</b>	<b>Current Discount Rate (3.50%)</b>	<b>1% Increase (4.50%)</b>
State of New Jersey's Proportionate Share of the Total Non-Employer OPEB Liability Associated with the School District	<u>\$ 561,764,925.00</u>	<u>\$ 475,509,752.00</u>	<u>\$ 406,993,370.00</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>\$ 391,798,841.00</u>	<u>\$ 475,509,752.00</u>	<u>\$ 586,325,809.00</u>

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

**OPEB Expense** - For the fiscal year ended June 30, 2020, the School District recognized \$(5,747,127.00) in OPEB expense (benefit) 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 (benefit) and revenue was based on the OPEB Plan's June 30, 2019 measurement date.

**Deferred Outflows and Inflows of Resources** - 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, 2020, 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	\$ -	\$ 92,699,469.00
Difference Between Expected and Actual Experience	-	119,477,907.00
Changes of Assumptions	-	96,648,424.00
	<u>\$ -</u>	<u>\$ 308,825,800.00</u>



**Note 11: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONT'D)****STATE HEALTH BENEFIT LOCAL EDUCATION RETIRED EMPLOYEES PLAN (CONT'D)****OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Total Non-Employer OPEB Liability (Cont'd)**

**Deferred Outflows and Inflows of Resources (Cont'd)** - 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:

<b>Fiscal Year Ending <u>June 30,</u></b>	<b><u>Amount</u></b>
2021	\$ (40,804,657.00)
2022	(40,804,657.00)
2023	(40,804,657.00)
2024	(40,804,657.00)
2025	(40,804,657.00)
Thereafter	<u>(104,802,515.00)</u>
	<u>\$ (308,825,800.00)</u>

**Note 12: ON-BEHALF PAYMENTS**

For the fiscal year ended June 30, 2020, 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 \$14,117,025.00, \$253,032.00, \$5,331,028.00 and \$11,419.00, 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

**Note 13: RISK MANAGEMENT (Cont'd)**

**Insurance Pool (Cont'd)** - 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, 2020, which can be obtained at [www.njsig.org](http://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, 2020 were \$450,000.00.

**Worker's Compensation Insurance** – The School District has adopted a plan of 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 workers' compensation insurance claims liability (incurred) is based on an analysis prepared by management, which is based on historical trends. The remaining claims liability (incurred) is based on an evaluation performed by the third-party administrator of the plan. The total liability of \$467,134.39 consists of an estimate for claims incurred but not reported.

**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, 2020, the liability for compensated absences reported on the government-wide statement of net position is \$3,790,556.10.

**Note 16: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

The composition of interfund balances as of June 30, 2020 is as follows:

<u>Fund</u>	<u>Interfunds Receivable</u>	<u>Interfunds Payable</u>
General	\$ 853,478.80	\$ 209,700.81
Capital Projects	209,700.81	
Fiduciary		853,478.80
	<hr/>	<hr/>
Totals	<u>\$ 1,063,179.61</u>	<u>\$ 1,063,179.61</u>

The interfund receivables and payables above predominately resulted from payments made by certain funds on behalf of other funds. During the fiscal year 2021, the School District expects to liquidate such interfunds, depending upon the availability of cash flow.

Interfund Transfers:

	<u>Transfers In:</u>	
	<u>General Fund</u>	<u>Special Revenue Fund</u>
<b><u>Transfers Out:</u></b>		
General Fund	\$ (1,277,747.00)	\$ 1,277,747.00
Special Revenue Fund	9,790,162.00	(9,790,162.00)
	<hr/>	<hr/>
Total Transfers	<u>\$ 8,512,415.00</u>	<u>\$ (8,512,415.00)</u>

During the fiscal year ended June 30, 2020, the general fund transferred \$1,277,747.00 to the special revenue fund as a local contribution to the preschool education program and the special revenue fund transferred \$9,790,162.00 to the general fund as a contribution to the school based budgets.

**Note 17: CONTINGENCIES**

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

**Litigation** - The School District is a defendant in several legal proceedings, including a number of workers compensation claims that are in various stages of litigation. It is the opinion of administration and legal counsel, that the outcome, or exposure to the School District, from the workers compensation claims is either unknown or potential losses, if any, would not be material to the financial statements. However, legal counsel has estimated an aggregate potential liability of \$2,000,000.00 resulting from other legal proceedings. The District has recorded a liability as of June 30, 2020 for an estimated amount totaling \$2,484,704.15.

**Note 18: CONCENTRATIONS**

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

**Note 19: DEFICIT FUND BALANCES**

The School District has a deficit unassigned fund balance of \$32,632,094.60 in the general fund and \$3,032,805.00 in the special revenue fund as of June 30, 2020 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's overall deficit in the GAAP funds statements of \$32,503,568.92 in the general fund is greater than the June state aid payment and the special revenue fund deficit totaling \$3,032,805.00 is equal to the June state aid payment. The general fund deficit is not a direct result from a delay in the June payments of state aid and corrective action is required.

**Note 20: FUND BALANCES****RESTRICTED**

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

**General Fund**

**For Capital Reserve Account** - As of June 30, 2020, 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).

**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, 2020, the restricted fund balance amount is \$159,281.62.

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

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

**General Fund**

**For Subsequent Year's Expenditures** - The School District did not appropriate or include as an anticipated revenue any June 30, 2020 general fund balance in its fiscal year ending June 30, 2021 budget.

**Other Purposes** - As of June 30, 2020, the School District had \$128,524.68 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, 2020, the unassigned general fund balance was a deficit totaling \$32,632,094.60.

**Special Revenue Fund** - As of June 30, 2020, the fund balance of the special revenue fund was a deficit of \$3,032,805.00, 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 19, since the State is recording the June state aid payments in the subsequent fiscal year, the School District cannot recognize the June state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the June state aid payments, the special revenue fund balance deficit does not alone indicate that the School District is facing financial difficulties. The unassigned deficit on the GAAP financial statements of \$3,032,805.00 is equal to the last state aid payment.

**Note 21: SUBSEQUENT EVENTS**

**COVID-19** - On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the School District's financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the School District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2021.

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, 2020

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
<b>REVENUES:</b>					
<b>Local Sources:</b>					
Local Tax Levy	\$ 7,597,989.00		\$ 7,597,989.00	\$ 7,597,989.00	
Tuition From Other LEAs Within the State	1,000,000.00		1,000,000.00	93,299.96	\$ (906,700.04)
Rents and Royalties	1,331,343.00		1,331,343.00	10,880.00	(1,320,463.00)
Private Contributions	184,843.00		184,843.00		(184,843.00)
Sale of Property	100,000.00		100,000.00		(100,000.00)
Unrestricted Miscellaneous Revenues	2,158,295.00		2,158,295.00	3,613,065.15	1,454,770.15
<b>Total - Local Sources</b>	<b>12,372,470.00</b>	<b>\$ -</b>	<b>12,372,470.00</b>	<b>11,315,234.11</b>	<b>(1,057,235.89)</b>
<b>Federal Sources:</b>					
Impact Aid	45,000.00		45,000.00	73,369.57	28,369.57
Medicaid Reimbursement	395,986.00		395,986.00	286,591.38	(109,394.62)
<b>Total - Federal Sources</b>	<b>440,986.00</b>	<b>-</b>	<b>440,986.00</b>	<b>359,960.95</b>	<b>(81,025.05)</b>
<b>State Sources:</b>					
Equalization Aid	218,062,833.00		218,062,833.00	218,062,833.00	
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				26,239.00	26,239.00
Categorical Special Education Aid	9,745,700.00		9,745,700.00	9,745,700.00	
Tuition Reimbursement for Homeless Students				906,034.00	906,034.00
Extraordinary Aid	1,000,000.00		1,000,000.00	1,281,982.00	281,982.00
<b>On-behalf TPAF Pension Contributions (Non-Budgeted):</b>					
Normal Cost				14,117,025.00	14,117,025.00
Post-Retirement Medical				5,331,028.00	5,331,028.00
Long-Term Disability Insurance				11,419.00	11,419.00
Non-Contributory Group Insurance Costs				253,032.00	253,032.00
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)				4,752,293.04	4,752,293.04
<b>Total - State Sources</b>	<b>285,372,949.00</b>	<b>-</b>	<b>285,372,949.00</b>	<b>311,052,001.04</b>	<b>25,679,052.04</b>
<b>Total Revenues</b>	<b>298,186,405.00</b>	<b>-</b>	<b>298,186,405.00</b>	<b>322,727,196.10</b>	<b>24,540,791.10</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**

**GENERAL FUND**

Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
<b>EXPENDITURES:</b>					
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 2,088,190.00	\$ (149,581.92)	\$ 1,938,608.08	\$ 1,938,608.08	
Grades 1-5	13,380,116.00	659,790.52	14,039,906.52	14,039,906.52	
Grades 6-8	5,771,976.00	(177,078.38)	5,594,897.62	5,594,897.62	
Grades 9-12	9,410,785.00	170,282.54	9,581,067.54	9,581,067.54	
Regular Programs - Home Instruction					
Purchased Professional - Educational Services	575,000.00	(534,280.00)	40,720.00	40,720.00	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	175,416.00	769,790.77	945,206.77	945,206.77	
Unused Vacation Payment to Terminated/Retired Staff	550,000.00	(376,318.18)	173,681.82	154,988.43	\$ 18,693.39
Purchased Professional - Educational Services	2,341,810.55	529,338.22	2,871,148.77	2,871,148.77	
General Supplies	234,689.47	(63,459.51)	171,229.96	171,229.96	
Textbooks	33,213.00	(12,534.23)	20,678.77	20,678.77	
Other Objects	68,005.00	(47,037.38)	20,967.62	20,967.62	
<b>Total Regular Programs</b>	<b>34,629,201.02</b>	<b>768,912.45</b>	<b>35,398,113.47</b>	<b>35,379,420.08</b>	<b>18,693.39</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	446,945.00	45,337.01	492,282.01	492,282.01	
Other Salaries for Instruction	106,067.00	(106,067.00)			
<b>Total Cognitive - Mild</b>	<b>553,012.00</b>	<b>(60,729.99)</b>	<b>492,282.01</b>	<b>492,282.01</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers	304,233.00	(80,819.47)	223,413.53	223,413.53	
Other Salaries for Instruction	33,005.00	22,611.00	55,616.00	55,616.00	
<b>Total Cognitive - Moderate</b>	<b>337,238.00</b>	<b>(58,208.47)</b>	<b>279,029.53</b>	<b>279,029.53</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	1,277,054.00	381,756.78	1,658,810.78	1,658,810.78	
Other Salaries for Instruction	431,900.00	4,304.31	436,204.31	436,204.31	
<b>Total Learning and/or Language Disabilities</b>	<b>1,708,954.00</b>	<b>386,061.09</b>	<b>2,095,015.09</b>	<b>2,095,015.09</b>	<b>-</b>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**

Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
<b>EXPENDITURES (CONT'D):</b>					
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
Auditory Impairments:					
Salaries of Teachers	-	\$ 38,951.68	\$ 38,951.68	\$ 38,951.68	\$ -
Behavioral Disabilities:					
Salaries of Teachers	574,459.00	(69,763.74)	504,695.26	504,695.26	
Other Salaries for Instruction	157,017.00	(1,691.92)	155,325.08	155,325.08	
Total Behavioral Disabilities	731,476.00	(71,455.66)	660,020.34	660,020.34	-
Multiple Disabilities:					
Salaries of Teachers	377,478.00	(48,266.00)	329,212.00	329,212.00	
Other Salaries for Instruction	146,205.00	(64,444.00)	81,761.00	81,761.00	
Total Multiple Disabilities	523,683.00	(112,710.00)	410,973.00	410,973.00	-
Resource Room / Resource Center:					
Salaries of Teachers	8,040,180.00	(1,030,847.82)	7,009,332.18	7,009,332.18	
Other Salaries for Instruction		20,222.00	20,222.00	20,222.00	
Total Resource Room / Resource Center	8,040,180.00	(1,010,625.82)	7,029,554.18	7,029,554.18	-
Autism:					
Salaries of Teachers	962,543.00	(71,997.11)	890,545.89	890,545.89	
Other Salaries for Instruction	344,419.00	(74,580.29)	269,838.71	269,838.71	
Total Autism	1,306,962.00	(146,577.40)	1,160,384.60	1,160,384.60	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers	236,714.00	12,500.00	249,214.00	249,214.00	
Other Salaries for Instruction	95,641.00	(95,641.00)			
General Supplies		7,593.81	7,593.81	7,593.81	
Total Preschool Disabilities - Full-Time:	332,355.00	(75,547.19)	256,807.81	256,807.81	-
Total Special Education	13,533,860.00	(1,110,841.76)	12,423,018.24	12,423,018.24	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
<b>EXPENDITURES (CONT'D):</b>					
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
Bilingual Education:					
Salaries of Teachers	\$ 4,315,616.00	\$ (853,076.91)	\$ 3,462,539.09	\$ 3,462,539.09	
Other Salaries for Instruction	73,993.00	6,793.84	80,786.84	80,786.84	
Purchased Professional and Technical Services		70,449.00	70,449.00	70,449.00	
General Supplies		21,146.15	21,146.15	21,146.15	
Total Bilingual Education	4,389,609.00	(754,687.92)	3,634,921.08	3,634,921.08	\$ -
School Sponsored Athletics - Instruction:					
Salaries	288,748.00	500,193.71	788,941.71	788,941.71	
Supplies and Materials	175,532.00	(71,773.15)	103,758.85	103,758.85	
Total School Sponsored Athletics - Instruction	464,280.00	428,420.56	892,700.56	892,700.56	-
Before/After School Programs - Instruction:					
Other Salaries of Instruction	83,100.00	(71,526.98)	11,573.02	11,573.02	-
Before/After School Programs - Support Services:					
Salaries	-	1,433.95	1,433.95	1,433.95	-
Total Before/After School Programs	83,100.00	(70,093.03)	13,006.97	13,006.97	-
Instructional/Alternative Education Program - Instruction:					
Salaries	475,846.00	152,091.69	627,937.69	627,937.69	
Other Purchased Services	128,778.00		128,778.00	128,778.00	
Total Instructional/Alternative Education Program - Instruction	604,624.00	152,091.69	756,715.69	756,715.69	-
Instructional Alternative Education Program - Support Services:					
Salaries	-	252,620.26	252,620.26	252,620.26	-
Total Instructional Alternative Education Program	604,624.00	404,711.95	1,009,335.95	1,009,335.95	-

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ Unfavorable</u>
<b>EXPENDITURES (CONT'D):</b>					
<b>General Current Expense (Cont'd):</b>					
Community Services Programs/Operations:					
Salaries	\$ 167,506.00	\$ (1,407.34)	\$ 166,098.66	\$ 166,098.66	
Other Objects		26,208.00	26,208.00	26,208.00	
Total Community Services Programs/Operations	167,506.00	24,800.66	192,306.66	192,306.66	\$ -
Total Instruction	53,872,180.02	(308,777.09)	53,563,402.93	53,544,709.54	18,693.39
Undistributed Expenditures - Instruction:					
Tuition - Other LEAs Within the State - Regular	2,144,417.00	(1,201,239.20)	943,177.80	937,710.92	5,466.88
Tuition - Other LEAs Within the State - Special	56,257.00	603,375.87	659,632.87	659,088.67	544.20
Tuition - County Voc. School Dist. - Regular	2,475,000.00	(402,883.00)	2,072,117.00	2,072,117.00	
Tuition - County Special Services/Regional Day School	1,256,828.00	1,412,436.28	2,669,264.28	2,634,628.45	34,635.83
Tuition - Private Schools for the Disabled w/in State	9,451,928.00	(276,808.50)	9,175,119.50	9,614,530.00	(439,410.50)
Tuition - Private Schools for the Disabled & Other LEAs - Special, O/S State	628,625.00	(337,025.20)	291,599.80	291,599.80	
Tuition - State Facilities	2,292,424.00		2,292,424.00	2,292,424.00	
Tuition - Other	735,523.00	(461,936.00)	273,587.00	273,587.00	
Total Undistributed Expenditures - Instruction	19,041,002.00	(664,079.75)	18,376,922.25	18,775,685.84	(398,763.59)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**

Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
<b>EXPENDITURES (CONT'D):</b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 1,300,314.00	\$ 393,377.03	\$ 1,693,691.03	\$ 1,693,691.03	
Salaries of Drop-Out Prevention Officer/Coordinators	139,706.00	7,868.30	147,574.30	147,574.30	
Salaries of Family Support Teams	260,068.00	(2,175.77)	257,892.23	257,892.23	
Salaries of Community/School Coordinators	54,555.00	1,135,329.98	1,189,884.98	1,189,884.98	
Purchased Professional and Technical Services	380,024.00	(156,645.54)	223,378.46	223,378.46	
Other Purchased Services	34,750.00	(34,459.51)	290.49	290.49	
Supplies and Materials	219,455.00	(181,978.74)	37,476.26	37,476.26	
Other Objects		350.00	350.00	350.00	
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>2,388,872.00</b>	<b>1,161,665.75</b>	<b>3,550,537.75</b>	<b>3,550,537.75</b>	<b>\$ -</b>
Undistributed Expenditures - Health Services:					
Salaries	1,643,463.00	(32,832.82)	1,610,630.18	1,610,630.18	
Purchased Professional and Technical Services	1,745,975.00	(818,781.49)	927,193.51	927,193.51	
Other Purchased Services	32,000.00	(32,000.00)			
Supplies and Materials		12,276.30	12,276.30	12,276.30	
Other Objects	97,577.00	(97,428.50)	148.50	148.50	
<b>Total Undistributed Expenditures - Health Services</b>	<b>3,519,015.00</b>	<b>(968,766.51)</b>	<b>2,550,248.49</b>	<b>2,550,248.49</b>	<b>-</b>
Undistributed Expenditures - Speech, OT, PT & Related Services:					
Salaries	529,146.00	(9,536.94)	519,609.06	519,609.06	
Purchased Professional - Educational Services	450,000.00	1,669,443.10	2,119,443.10	2,119,443.10	
<b>Total Undistributed Expenditures - Speech, OT, PT &amp; Related Services</b>	<b>979,146.00</b>	<b>1,659,906.16</b>	<b>2,639,052.16</b>	<b>2,639,052.16</b>	<b>-</b>
Undistributed Expenditures - Students - Extra Service:					
Salaries	3,236,414.00	(403,498.87)	2,832,915.13	2,832,915.13	
Purchased Professional - Educational Services	13,992.00	(13,992.00)			
<b>Total Undistributed Expenditures - Students - Extra Service</b>	<b>3,250,406.00</b>	<b>(417,490.87)</b>	<b>2,832,915.13</b>	<b>2,832,915.13</b>	<b>-</b>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
<b>EXPENDITURES (CONT'D):</b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 1,891,508.00	\$ 917.13	\$ 1,892,425.13	\$ 1,892,425.13	\$ -
Undistributed Expenditures - Child Study Team:					
Salaries of Other Professional Staff	3,737,506.00	143,021.00	3,880,527.00	3,880,527.00	
Other Purchased Services	7,000.00	(4,734.13)	2,265.87	2,265.87	
Supplies and Materials		22,453.00	22,453.00	22,453.00	
Other Objects	14,000.00	(14,000.00)			
<b>Total Undistributed Expenditures - Child Study Teams</b>	<b>3,758,506.00</b>	<b>146,739.87</b>	<b>3,905,245.87</b>	<b>3,905,245.87</b>	<b>-</b>
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	574,798.00	(194,722.80)	380,075.20	380,075.20	
Salaries of Other Professional Staff	283,625.00	640,593.98	924,218.98	924,218.98	
Other Salaries	1,888,571.00	(148,253.60)	1,740,317.40	1,740,317.40	
Purchased Professional Educational Services	561,128.00	(430,541.89)	130,586.11	130,586.11	
Other Purchased Services		837.41	837.41	837.41	
Supplies and Materials	220,727.34	(8,702.53)	212,024.81	212,024.81	
Other Objects	7,779.00	(308.70)	7,470.30	7,470.30	
<b>Total Undistributed Expenditures -</b>	<b>3,536,628.34</b>	<b>(141,098.13)</b>	<b>3,395,530.21</b>	<b>3,395,530.21</b>	<b>-</b>
Improvement Instructional Services					

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
<b>EXPENDITURES (CONT'D):</b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	\$ 150,000.00	\$ 20,190.00	\$ 170,190.00	\$ 164,577.50	\$ 5,612.50
Supplies and Materials	50,000.00	(39,205.60)	10,794.40	10,794.40	
<b>Total Undistributed Expenditures - Educational Media/Library</b>	<b>200,000.00</b>	<b>(19,015.60)</b>	<b>180,984.40</b>	<b>175,371.90</b>	<b>5,612.50</b>
Undistributed Expenditures - Instructional Staff Training Services:					
Salaries of Supervisors of Instruction	347,170.00	(8,447.22)	338,722.78	338,722.78	
Purchased Professional - Educational Services	60,110.00	(46,644.53)	13,465.47	13,465.47	
Other Purchased Services	6,011.00	(5,793.04)	217.96	217.96	
<b>Total Undistributed Expenditures - Support Services -</b>	<b>413,291.00</b>	<b>(60,884.79)</b>	<b>352,406.21</b>	<b>352,406.21</b>	<b>-</b>
Instructional Staff Training Services					
General Administration:					
Salaries	889,998.00	1,765.24	891,763.24	891,763.24	
Salaries of Attorneys	281,811.00	(112,305.15)	169,505.85	169,505.85	
Unused Vacation Payment to Terminated/Retired Staff	100,000.00	(51,589.07)	48,410.93	48,410.93	
Legal Services	800,000.00	(468,034.99)	331,965.01	331,965.01	
Audit Fees	225,000.00	25,000.00	250,000.00	250,000.00	
Architectural/Engineering Services	321,000.00	112,084.37	433,084.37	412,084.37	
Communications / Telephone	24,922.37	(23,103.09)	1,819.28	1,819.28	
BOE Other Purchased Services	501,255.11	2,000.00	503,255.11	503,255.11	
Other Purchased Services	60,837.00	576,313.25	637,150.25	637,150.25	
Judgments Against The School District		(4,465.43)	1,077,568.36	577,568.36	500,000.00
BOE Membership Dues and Fees			56,371.57	56,371.57	
<b>Total Undistributed Expenditures - Support Services -</b>	<b>3,204,823.48</b>	<b>146,977.83</b>	<b>3,351,801.31</b>	<b>2,851,801.31</b>	<b>500,000.00</b>
General Administration					

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**

Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
<b>EXPENDITURES (CONT'D):</b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 1,932,818.00	\$ 350,039.81	\$ 2,282,857.81	\$ 2,282,857.81	
Salaries of Other Professional Staff	179,375.00	839,919.80	1,019,294.80	1,019,294.80	
Salaries of Secretarial and Clerical Assistants	777,760.00	164,139.54	941,899.54	941,899.54	
Other Salaries	7,116.00	13,804.66	20,920.66	20,920.66	
Purchased Professional and Technical Services	153,984.00	(153,984.00)			
Other Purchased Services	36,066.00	(30,564.90)	5,501.10	5,501.10	
Supplies and Materials	5,740.00	(5,740.00)			
Other Objects		7,746.22	7,746.22	7,746.22	
<b>Total Undistributed Expenditures -</b>	<b>3,092,859.00</b>	<b>1,185,361.13</b>	<b>4,278,220.13</b>	<b>4,278,220.13</b>	<b>\$ -</b>
Support Services-School Admin.					
Undistributed Expenditures - Central Services:					
Salaries	2,761,322.00	(194,844.88)	2,566,477.12	2,507,380.00	59,097.12
Purchased Professional Services	401,532.20	471,126.80	872,659.00	872,659.00	
Purchased Technical Services	35,211.40	57,538.30	92,749.70	92,749.70	
Miscellaneous Purchased Services	6,489.50	5,047.35	11,536.85	11,536.85	
Supplies and Materials	84,200.00	(71,648.17)	12,551.83	12,551.83	
Other Objects	20,000.00	(14,383.04)	5,616.96	231,241.95	(225,624.99)
<b>Total Undistributed Expenditures - Central Services</b>	<b>3,308,755.10</b>	<b>252,836.36</b>	<b>3,561,591.46</b>	<b>3,728,119.33</b>	<b>(166,527.87)</b>
Undistributed Expenditures - Admin. Info. Technology:					
Salaries	574,501.00	(113,291.20)	461,209.80	461,209.80	
Purchased Technical Services	1,313,264.00	234,693.75	1,547,957.75	1,547,957.75	
Other Purchased Services	900,000.00	150,980.08	1,050,980.08	1,050,980.08	
Supplies and Materials	80,000.00	(67,167.74)	12,832.26	12,832.26	
<b>Total Undistributed Expenditures - Admin. Info. Technology</b>	<b>2,867,765.00</b>	<b>205,214.89</b>	<b>3,072,979.89</b>	<b>3,072,979.89</b>	<b>-</b>
Undistributed Expenditures - Required Maint. for School Facilities:					
Salaries	1,026,423.00	(130,487.47)	895,935.53	895,935.53	
Cleaning, Repair, and Maintenance Services	1,367,147.70	297,102.07	1,664,249.77	1,663,202.69	1,047.08
Supplies and Materials	332,428.28	(147,698.28)	184,730.00	184,730.00	
<b>Total Undistributed Expenditures - Required Maint. For School Facilities</b>	<b>2,725,998.98</b>	<b>18,916.32</b>	<b>2,744,915.30</b>	<b>2,743,868.22</b>	<b>1,047.08</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**

GENERAL FUND

Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
<b>EXPENDITURES (CONT'D):</b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Custodial Services:					
Salaries	\$ 4,178,828.00	\$ 1,111,710.47	\$ 5,290,538.47	\$ 5,290,538.47	
Purchased Professional and Technical Services	486,762.41	(372,764.00)	113,998.41	94,163.41	\$ 19,835.00
Cleaning, Repair, and Maintenance Services	471,969.56	161,023.89	632,993.45	632,993.45	
Rental of Land & Bldg. Oth. than Lease Pur. Agrmt.	104,134.96	108,222.00	212,356.96	211,578.36	778.60
Other Purchased Property Services	620,000.00	167,211.67	787,211.67	787,211.67	
Insurance	2,800,000.00	(148,937.27)	2,651,062.73	2,651,062.73	
General Supplies	700,449.28	(340,712.04)	359,737.24	359,737.24	
Energy (Natural Gas)	875,000.00	(73,358.55)	801,641.45	801,641.45	
Energy (Electricity)	1,790,438.00	329,305.53	2,119,743.53	2,119,743.53	
Energy (Oil)	2,500.00	(2,500.00)			
Energy (Gasoline)	50,000.00	(2,737.36)	47,262.64	47,262.64	
Other Objects	5,671.00	21,534.00	27,205.00	27,205.00	
<b>Total Undistributed Expenditures - Custodial Services</b>	<b>12,085,753.21</b>	<b>957,998.34</b>	<b>13,043,751.55</b>	<b>13,023,137.95</b>	<b>20,613.60</b>
Undistributed Expenditures - Care and Upkeep of Grounds:					
Cleaning, Repair, and Maintenance Services	170,000.00	(17,326.01)	152,673.99	152,673.99	
General Supplies	10,000.00	(9,966.00)	34.00	34.00	
<b>Total Undistributed Expenditures - Care and Upkeep of Grounds</b>	<b>180,000.00</b>	<b>(27,292.01)</b>	<b>152,707.99</b>	<b>152,707.99</b>	<b>-</b>
Undistributed Expenditures - Security:					
Salaries	1,877,950.00	1,238,227.83	3,116,177.83	3,116,177.83	
Purchased Professional and Technical Services	40,000.00	1,471.12	41,471.12	41,471.12	
Cleaning, Repair, and Maintenance Services	120,000.00	(108,963.05)	11,036.95	11,036.95	
General Supplies	1,500.00	11,247.36	12,747.36	12,747.36	
<b>Total Undistributed Expenditures - Security</b>	<b>2,039,450.00</b>	<b>1,141,983.26</b>	<b>3,181,433.26</b>	<b>3,181,433.26</b>	<b>-</b>



**CITY OF CAMDEN SCHOOL DISTRICT  
GENERAL FUND**

Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
<b>EXPENDITURES (CONT'D):</b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Management Fee - ESC&CTSA Transportation Program	\$ 543,797.00	\$ (36,714.83)	\$ 507,082.17	\$ 507,082.17	
Aid in Lieu of Payments - Nonpublic	341,689.00	(222,138.79)	119,550.21	119,550.21	
Between Home & School - Vendors	350,470.00		350,470.00	350,470.00	
Other than Between Home & School - Vendors	63,573.00	(27,826.90)	35,746.10	35,746.10	
Reg. Students - ESCs & CTSA	4,026,345.00	421,853.26	4,448,198.26	4,448,198.26	
Special Education Students - ESCs & CTSA	8,237,699.00	2,340.45	8,240,039.45	8,240,039.45	
<b>Total Undistributed Expenditures - Student Transportation</b>	<b>13,563,573.00</b>	<b>137,513.19</b>	<b>13,701,086.19</b>	<b>13,701,086.19</b>	<b>\$ -</b>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	2,176,552.00	(404,741.14)	1,771,810.86	1,771,810.86	
Other Retirement Contributions - PERS	4,500,000.00	(1,476,041.79)	3,023,958.21	3,023,958.21	
Unemployment Compensation	350,000.00	100,000.00	450,000.00	450,000.00	
Workers Compensation	2,500,000.00	89,087.06	2,589,087.06	2,589,087.06	
Health Benefits	21,785,849.00	73,059.29	21,858,908.29	21,862,718.83	(3,810.54)
Tuition Reimbursement	150,000.00	(18,663.34)	131,336.66	131,336.66	
Other Employee Benefits	753,959.60	261,672.50	1,015,632.10	1,015,632.10	
<b>Total Undistributed Expenditures - Unallocated Employee Benefits</b>	<b>32,216,360.60</b>	<b>(1,375,627.42)</b>	<b>30,840,733.18</b>	<b>30,844,543.72</b>	<b>(3,810.54)</b>
On-behalf TPAF Pension Contributions (Non-Budgeted):					
Normal Cost					
Post-Retirement Medical					
Long-Term Disability Insurance					
Non-Contributory Group Insurance Costs					
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)					
<b>Total Undistributed Expenditures - Non-budgeted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,464,797.04</b>	<b>(24,464,797.04)</b>
<b>Total Undistributed Expenditures</b>	<b>114,263,712.71</b>	<b>3,341,775.15</b>	<b>117,605,487.86</b>	<b>142,112,113.72</b>	<b>(24,506,625.86)</b>
<b>Total General Current Expense</b>	<b>168,135,892.73</b>	<b>3,032,998.06</b>	<b>171,168,890.79</b>	<b>195,656,823.26</b>	<b>(24,487,932.47)</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**

**GENERAL FUND**

Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
<b>EXPENDITURES (CONT'D):</b>					
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Admin. Info. Tech.	\$ 209,020.00	\$ (200,000.00)	\$ 9,020.00	\$ 9,020.00	
Required Maint. for School Facility	25,000.00	(25,000.00)			
Custodial Services	263,754.39	(220,000.00)	43,754.39	43,754.39	
Security	15,632.00	(4,689.60)	10,942.40	10,942.40	
<b>Total Equipment</b>	<b>513,406.39</b>	<b>(449,689.60)</b>	<b>63,716.79</b>	<b>63,716.79</b>	<b>\$ -</b>
Facilities Acquisition and Construction Serv.					
Construction Services	101,914.37	36,899.83	138,814.20	138,814.20	-
<b>Total Capital Outlay</b>	<b>615,320.76</b>	<b>(412,789.77)</b>	<b>202,530.99</b>	<b>202,530.99</b>	<b>-</b>
<b>Special Schools</b>					
Adult Education - Local - Support Services:					
Salaries	-	29,310.08	29,310.08	29,310.08	-
Transfer of Funds to Charter Schools	60,689,250.00	(4,366,891.00)	56,322,359.00	57,276,131.96	(953,772.96)
Transfer of Funds to Resident Renaissance Schools	88,657,559.00	138,109.20	88,795,668.20	92,611,574.82	(3,815,906.62)
<b>Total Expenditures</b>	<b>318,098,022.49</b>	<b>(1,579,263.43)</b>	<b>316,518,759.06</b>	<b>345,776,371.11</b>	<b>(29,257,612.05)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,911,617.49)	1,579,263.43	(18,332,354.06)	(23,049,175.01)	4,716,820.95
Other Financing Sources (Uses):					
Transfer to Special Revenue Fund--Preschool Programs--Inclusion	(1,277,747.00)		(1,277,747.00)	(1,277,747.00)	(129,448.18)
Adjustment to Balance School Based Budget	6,026,192.25	(6,155,640.43)	(129,448.18)	(1,317,288.31)	1,317,288.31
Interfund Adjustments					
Contribution from School-Based Budgets - Special Revenue	9,325,000.00	4,576,377.00	13,901,377.00	9,790,162.00	4,111,215.00
<b>Total Other Financing Sources (Uses)</b>	<b>14,073,445.25</b>	<b>(1,579,263.43)</b>	<b>12,494,181.82</b>	<b>7,195,126.69</b>	<b>5,299,055.13</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,838,172.24)	-	(5,838,172.24)	(15,854,048.32)	10,015,876.08
Expenditures (Carried Forward)					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
Excess (Deficiency) of Revenues Over (Under) Expenditures Expenditures (Brought Forward)	\$ (5,838,172.24)	-	\$ (5,838,172.24)	\$ (15,854,048.32)	\$ 10,015,876.08
Fund Balances - July 1	7,820,762.40	-	7,820,762.40	7,820,762.40	-
Fund Balances - June 30	\$ 1,982,590.16	-	\$ 1,982,590.16	\$ (8,033,285.92)	\$ 10,015,876.08

**Recapitulation:**

Restricted:  
 Capital Reserve  
 Assigned:  
 Encumbrances  
 Unassigned

\$	1.00
128,524.68	
(8,161,811.60)	
(8,033,285.92)	
(24,470,283.00)	
\$ (32,503,568.92)	

Reconciliation to Governmental Funds Statements (GAAP):  
 Last State Aid Payment Not Recognized on GAAP Basis

Fund Balance (Deficit) per Governmental Funds (GAAP)

**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, 2020

	Original Budget		Budget Amendments		Final Budget		Actual	
	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15
<b>REVENUES:</b>								
<b>Local Sources:</b>								
Local Tax Levy	\$ 7,597,989.00	\$ -	\$ -	\$ -	\$ 7,597,989.00	\$ -	\$ 7,597,989.00	\$ -
Tuition From Other LEAs Within the State	1,000,000.00	1,000,000.00			1,000,000.00		93,299.96	10,880.00
Rents and Royalties	1,331,343.00	1,331,343.00			1,331,343.00		10,880.00	
Private Contributions	184,843.00	184,843.00			184,843.00			
Sale of Property	100,000.00	100,000.00			100,000.00			
Unrestricted Miscellaneous Revenues	2,158,295.00	2,158,295.00			2,158,295.00		3,613,065.15	
<b>Total - Local Sources</b>	<b>12,372,470.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>12,372,470.00</b>	<b>\$ -</b>	<b>11,315,234.11</b>	<b>\$ -</b>
<b>Federal Sources:</b>								
Impact Aid	45,000.00	45,000.00			45,000.00		73,369.57	
Medicaid Reimbursement	395,986.00	395,986.00			395,986.00		286,591.38	
<b>Total - Federal Sources</b>	<b>440,986.00</b>	<b>440,986.00</b>	<b>-</b>	<b>-</b>	<b>440,986.00</b>	<b>-</b>	<b>359,960.95</b>	<b>-</b>
<b>State Sources:</b>								
Equalization Aid	218,062,833.00	218,062,833.00			218,062,833.00		218,062,833.00	
Categorical Security Aid	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	
Categorical Transportation Aid	4,491,244.00	4,491,244.00			4,491,244.00		4,491,244.00	
Nonpublic School Transportation Aid							26,239.00	
Categorical Special Education Aid	9,745,700.00	9,745,700.00			9,745,700.00		9,745,700.00	
Tuition Reimbursement for Homeless Students							906,034.00	
Extraordinary Aid	1,000,000.00	1,000,000.00			1,000,000.00		1,281,982.00	
On-Behalf PAF Pension Contributions (Non-Budgeted)								
Normal Cost							14,117,025.00	
Post-Retirement Medical							5,331,028.00	
Long-Term Disability Insurance							11,419.00	
Non-Contributory Group Insurance Costs							253,032.00	
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)								
<b>Total - State Sources</b>	<b>285,372,949.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>285,372,949.00</b>	<b>-</b>	<b>311,052,001.04</b>	<b>-</b>
<b>Total Revenues</b>	<b>288,186,405.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>298,186,405.00</b>	<b>-</b>	<b>322,727,196.10</b>	<b>-</b>
<b>EXPENDITURES:</b>								
<b>General Current Expense:</b>								
Regular Programs - Instruction:								
Salaries of Teachers:								
Preschool								
Kindergarten	2,088,190.00	2,088,190.00			2,088,190.00		1,938,608.08	
Grades 1-5	13,330,116.00	13,380,116.00			13,330,116.00		13,311,706.52	
Grades 6-8	50,000.00	5,771,976.00			297,900.00		347,900.00	
Grades 9-12	100,000.00	9,410,785.00			666,020.37		5,246,997.62	
Regular Programs - Home Instruction							8,815,047.17	
Purchased Professional - Instructional Services								
Regular Programs - Undistributed Instruction:								
Other Salaries for Instruction	175,416.00	175,416.00			175,416.00		193,368.08	
Unused Vacation Payment to Terminated/Retired Staff	550,000.00	550,000.00			550,000.00		13,311,706.52	
Purchased Professional - Educational Services	2,327,733.55	14,077.00			173,681.82		154,988.43	
General Supplies	234,689.47	234,689.47			2,843,482.27		2,843,482.27	
Textbooks	33,213.00	33,213.00			171,229.96		27,666.50	
Other Objects	68,005.00	68,005.00			42.00		171,229.96	
<b>Total Regular Programs</b>	<b>30,976,467.47</b>	<b>34,629,201.02</b>	<b>1,295,012.91</b>	<b>(526,100.46)</b>	<b>4,947,746.46</b>	<b>30,450,367.01</b>	<b>4,929,053.07</b>	<b>35,379,420.08</b>
Special Education:								
Cognitive - Mild:								
Salaries of Teachers	446,945.00	446,945.00			492,282.01		492,282.01	
Other Salaries for Instruction	106,067.00	106,067.00			-		-	
<b>Total Cognitive - Mild</b>	<b>553,012.00</b>	<b>553,012.00</b>	<b>(60,729.89)</b>	<b>(60,729.89)</b>	<b>492,282.01</b>	<b>492,282.01</b>	<b>492,282.01</b>	<b>492,282.01</b>
Cognitive - Moderate:								
Salaries of Teachers	304,233.00	304,233.00			223,413.63		223,413.63	
Other Salaries for Instruction	33,005.00	33,005.00			55,616.00		55,616.00	
<b>Total Cognitive - Moderate</b>	<b>337,238.00</b>	<b>337,238.00</b>	<b>(68,208.47)</b>	<b>(68,208.47)</b>	<b>279,029.53</b>	<b>279,029.53</b>	<b>279,029.53</b>	<b>279,029.53</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>EXPENDITURES (CONT'D):</b>												
<b>General Current Expense (Cont'd):</b>												
Special Education (Cont'd):												
Learning and/or Language Disabilities:												
Salaries of Teachers	\$	1,277,054.00	\$	1,277,054.00	\$	381,756.78	\$	1,658,810.78	\$	1,658,810.78	\$	1,658,810.78
Other Salaries for Instruction		431,900.00		431,900.00		4,304.31		436,204.31		436,204.31		436,204.31
Total Learning and/or Language Disabilities	\$	1,708,954.00	\$	1,708,954.00	\$	386,061.09	\$	2,095,015.09	\$	2,095,015.09	\$	2,095,015.09
Auditory Impairments:												
Salaries of Teachers		-		-		38,951.68		38,951.68		38,951.68		38,951.68
Behavioral Disabilities:												
Salaries of Teachers		574,459.00		574,459.00		(69,763.74)		504,695.26		504,695.26		504,695.26
Other Salaries for Instruction		157,017.00		157,017.00		(1,691.92)		155,325.08		155,325.08		155,325.08
Total Behavioral Disabilities		731,476.00		731,476.00		(71,455.66)		660,020.34		660,020.34		660,020.34
Multiple Disabilities:												
Salaries of Teachers		377,478.00		377,478.00		(48,266.00)		329,212.00		329,212.00		329,212.00
Other Salaries for Instruction		146,205.00		146,205.00		(64,444.00)		81,761.00		81,761.00		81,761.00
Total Multiple Disabilities		523,683.00		523,683.00		(112,710.00)		410,973.00		410,973.00		410,973.00
Resource Room / Resource Center:												
Salaries of Teachers		8,040,180.00		8,040,180.00		(1,030,847.82)		7,009,332.18		7,009,332.18		7,009,332.18
Other Salaries for Instruction		-		-		20,222.00		20,222.00		20,222.00		20,222.00
Total Resource Room / Resource Center		8,040,180.00		8,040,180.00		(1,010,625.82)		7,029,554.18		7,029,554.18		7,029,554.18
Autism:												
Salaries of Teachers		962,543.00		962,543.00		(71,997.11)		890,545.89		890,545.89		890,545.89
Other Salaries for Instruction		344,419.00		344,419.00		(74,580.29)		269,838.71		269,838.71		269,838.71
Total Autism		1,306,962.00		1,306,962.00		(146,577.40)		1,160,384.60		1,160,384.60		1,160,384.60
Preschool Disabilities - Full-Time:												
Salaries of Teachers		236,714.00		236,714.00		12,500.00		249,214.00		249,214.00		249,214.00
Other Salaries for Instruction		95,641.00		95,641.00		(95,641.00)		-		-		-
General Supplies		-		-		7,593.81		7,593.81		7,593.81		7,593.81
Total Preschool Disabilities - Full-Time:		332,355.00		332,355.00		(83,141.00)		249,214.00		249,214.00		249,214.00
Total Special Education		13,533,860.00		13,533,860.00		(1,118,435.57)		12,415,424.43		12,415,424.43		12,423,018.24
Bilingual Education:												
Salaries of Teachers		4,315,616.00		4,315,616.00		(853,076.91)		3,462,539.09		3,462,539.09		3,462,539.09
Other Salaries for Instruction		73,993.00		73,993.00		6,793.84		80,786.84		80,786.84		80,786.84
Purchased Professional and Technical Services		-		-		70,449.00		70,449.00		70,449.00		70,449.00
General Supplies		-		-		21,146.15		21,146.15		21,146.15		21,146.15
Total Bilingual Education		4,389,609.00		4,389,609.00		(846,283.07)		3,543,325.93		3,543,325.93		3,634,921.08
School Sponsored Athletics - Instruction:												
Salaries		25,000.00		288,748.00		374,870.31		638,618.31		150,323.40		788,941.71
Supplies and Materials		-		175,532.00		(71,773.15)		103,758.85		103,758.85		103,758.85
Total School Sponsored Athletics - Instruction		25,000.00		464,280.00		303,097.16		892,700.56		150,323.40		892,700.56
Before/After School Programs - Instruction:												
Other Salaries of Instruction		-		83,100.00		(71,526.98)		11,573.02		-		11,573.02
Before/After School Programs - Support Services:												
Salaries		-		-		1,433.95		1,433.95		-		1,433.95
Total Before/After School Programs		-		83,100.00		(70,093.03)		13,006.97		-		13,006.97

(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, 2020

	Original Budget		Budget Amendments		Final Budget		Actual	
	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15
<b>EXPENDITURES (CONT'D):</b>								
<b>General Current Expense (Cont'd):</b>								
Instructional/Alternative Education Program - Instruction:								
Salaries	\$ 128,778.00	\$ 475,846.00	\$ -	\$ 152,091.69	\$ 128,778.00	\$ 627,937.69	\$ 128,778.00	\$ 627,937.69
Other Purchased Services								
Total Instructional/Alternative Education Program - Instructor	128,778.00	475,846.00	-	152,091.69	128,778.00	627,937.69	128,778.00	627,937.69
Instructional/Alternative Education Program - Support Services								
Salaries								
Total Instructional/Alternative Education Program	128,778.00	475,846.00	-	152,091.69	128,778.00	627,937.69	128,778.00	627,937.69
Community Services Programs/Operations:								
Salaries	167,506.00	167,506.00	(1,407.34)	(1,407.34)	166,098.66	166,098.66	166,098.66	166,098.66
Other Objects			26,208.00	26,208.00	26,208.00	26,208.00	26,208.00	26,208.00
Total Community Services Programs/Operations	167,506.00	167,506.00	24,800.66	24,800.66	192,306.66	192,306.66	192,306.66	192,306.66
Total Instruction	3,974,017.55	49,889,162.47	1,544,325.93	(1,853,103.02)	5,518,343.48	48,045,059.45	5,499,650.09	48,045,059.45
Undistributed Expenditures - Instruction:								
Tuition - Other LEAs Within the State - Regular	2,144,417.00	2,144,417.00	(1,201,239.20)	(1,201,239.20)	943,177.80	943,177.80	937,710.92	937,710.92
Tuition - Other LEAs Within the State - Special	56,257.00	56,257.00	603,375.87	603,375.87	659,632.87	659,632.87	659,088.67	659,088.67
Tuition - County Voc. School Dist. - Regular	2,475,000.00	2,475,000.00	(402,883.00)	(402,883.00)	2,072,117.00	2,072,117.00	2,072,117.00	2,072,117.00
Tuition - County Special Services/Regional Day School	1,256,828.00	1,256,828.00	1,412,436.28	1,412,436.28	2,669,264.28	2,669,264.28	2,634,628.45	2,634,628.45
Tuition - Private Schools for the Disabled with State	9,451,928.00	9,451,928.00	(276,808.50)	(276,808.50)	9,175,119.50	9,175,119.50	9,614,530.00	9,614,530.00
Tuition - Private Schools for the Disabled & Other LEAs - Special, OS State	628,625.00	628,625.00	(337,025.20)	(337,025.20)	291,599.80	291,599.80	291,599.80	291,599.80
Tuition - State Facilities	2,292,424.00	2,292,424.00	2,292,424.00	2,292,424.00	2,292,424.00	2,292,424.00	2,292,424.00	2,292,424.00
Tuition - Other	735,923.00	735,923.00	(461,936.00)	(461,936.00)	273,987.00	273,987.00	273,987.00	273,987.00
Total Undistributed Expenditures - Instruction	19,041,002.00	19,041,002.00	(664,079.75)	(664,079.75)	18,376,922.25	18,376,922.25	18,775,865.84	18,775,865.84
Undistributed Expenditures - Attendance and Social Work:								
Salaries	766,342.00	1,300,314.00	195,807.29	393,377.03	963,911.74	1,693,691.03	963,911.74	1,693,691.03
Salaries of Drop-Out Prevention Officer/Coordinators	139,706.00	139,706.00	7,868.30	7,868.30	147,574.30	147,574.30	147,574.30	147,574.30
Salaries of Family Support Teams	260,068.00	260,068.00	(2,175.77)	(2,175.77)	257,892.23	257,892.23	257,892.23	257,892.23
Salaries of Community/School Coordinators	54,555.00	54,555.00	1,135,329.98	1,135,329.98	1,189,884.98	1,189,884.98	1,189,884.98	1,189,884.98
Purchased Professional and Technical Services	380,024.00	380,024.00	(156,645.54)	(156,645.54)	223,378.46	223,378.46	223,378.46	223,378.46
Other Purchased Services	34,750.00	34,750.00	(34,459.51)	(34,459.51)	290.49	290.49	290.49	290.49
Supplies and Materials	189,005.00	219,455.00	(159,750.40)	(22,228.34)	29,254.60	37,476.26	29,254.60	37,476.26
Other Objects			350.00	350.00		350.00		350.00
Total Undistributed Expenditures - Attendance and Social Work	1,370,121.00	1,018,751.00	(153,285.71)	1,314,951.46	1,216,835.29	2,333,702.46	1,216,835.29	2,333,702.46
Undistributed Expenditures - Health Services:								
Salaries	1,643,463.00	1,643,463.00	4,977.31	(37,810.13)	1,605,652.87	1,610,630.18	1,605,652.87	1,610,630.18
Purchased Professional and Technical Services	6,208.00	1,745,975.00	(826,333.53)	7,552.04	913,433.47	13,760.04	913,433.47	13,760.04
Other Purchased Services	32,000.00	32,000.00	(32,000.00)	(32,000.00)				
Supplies and Materials			(97,428.50)	(97,428.50)	12,276.30	12,276.30	12,276.30	12,276.30
Other Objects	97,577.00	97,577.00			148.50	148.50	148.50	148.50
Total Undistributed Expenditures - Health Services	1,869,344.00	1,649,671.00	(938,508.42)	(30,258.09)	930,835.58	1,619,412.91	930,835.58	1,619,412.91
Undistributed Expenditures - Speech, OT, PT & Related Services:								
Salaries	529,146.00	529,146.00	(9,536.94)	(9,536.94)	519,609.06	519,609.06	519,609.06	519,609.06
Purchased Professional - Educational Services	450,000.00	450,000.00	1,669,443.10	1,669,443.10	2,119,443.10	2,119,443.10	2,119,443.10	2,119,443.10
Total Undistributed Expenditures - Speech, OT, PT & Related Services	979,146.00	979,146.00	1,659,906.16	1,659,906.16	2,639,052.16	2,639,052.16	2,639,052.16	2,639,052.16
Undistributed Expenditures - Students - Extra Service:								
Salaries	3,236,414.00	3,236,414.00	(403,488.87)	(403,488.87)	2,832,915.13	2,832,915.13	2,832,915.13	2,832,915.13
Purchased Professional - Educational Services	13,992.00	13,992.00	(13,992.00)	(13,992.00)				
Total Undistributed Expenditures - Students - Extra Service	3,250,406.00	3,250,406.00	(417,480.87)	(417,480.87)	2,832,915.13	2,832,915.13	2,832,915.13	2,832,915.13

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>EXPENDITURES (CONT'D):</b>												
<b>General Current Expense (Cont'd):</b>												
Undistributed Expenditures - Guidance:												
Salaries of Other Professional Staff	\$ -	\$ 1,891,508.00	\$ 1,891,508.00	\$ -	\$ 917.13	\$ 917.13	\$ -	\$ 1,892,425.13	\$ 1,892,425.13	\$ -	\$ 1,892,425.13	\$ 1,892,425.13
Undistributed Expenditures - Child Study Team:												
Salaries of Other Professional Staff	3,737,506.00		3,737,506.00	143,021.00		143,021.00	3,880,527.00		3,880,527.00	3,880,527.00		3,880,527.00
Other Purchased Services	7,000.00		7,000.00	(4,734.13)		(4,734.13)	2,265.87		2,265.87	2,265.87		2,265.87
Supplies and Materials				22,453.00		22,453.00	22,453.00		22,453.00	22,453.00		22,453.00
Other Objects	14,000.00		14,000.00	(14,000.00)		(14,000.00)						
<b>Total Undistributed Expenditures - Child Study Teams</b>	<b>3,758,506.00</b>	<b>-</b>	<b>3,758,506.00</b>	<b>146,739.87</b>	<b>-</b>	<b>146,739.87</b>	<b>3,905,245.87</b>	<b>-</b>	<b>3,905,245.87</b>	<b>3,905,245.87</b>	<b>-</b>	<b>3,905,245.87</b>
Undistributed Expenditures -												
Improvement of Instructional Services:												
Salaries of Supervisors of Instruction	574,798.00		574,798.00	(194,722.80)		(194,722.80)	380,075.20		380,075.20	380,075.20		380,075.20
Salaries of Other Professional Staff	283,625.00		283,625.00	640,593.98		640,593.98	924,218.98		924,218.98	924,218.98		924,218.98
Other Salaries				1,888,571.00		1,888,571.00	1,740,317.40		1,740,317.40	1,740,317.40		1,740,317.40
Purchased Professional Educational Services	561,128.00		561,128.00	(430,541.89)		(430,541.89)	130,586.11		130,586.11	130,586.11		130,586.11
Other Purchased Services	103,755.00		103,755.00	837.41		837.41	837.41		837.41	837.41		837.41
Supplies and Materials	7,779.00		7,779.00	25,804.19		25,804.19	129,559.19		129,559.19	129,559.19		129,559.19
Other Objects				(308.70)		(308.70)	7,470.30		7,470.30	7,470.30		7,470.30
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>1,531,085.00</b>	<b>2,005,543.34</b>	<b>3,536,628.34</b>	<b>41,662.19</b>	<b>(182,760.32)</b>	<b>(141,098.13)</b>	<b>1,572,747.19</b>	<b>1,822,783.02</b>	<b>3,395,530.21</b>	<b>1,572,747.19</b>	<b>1,822,783.02</b>	<b>3,395,530.21</b>
Undistributed Expenditures - Educational Media/Library:												
Purchased Professional and Technical Services	150,000.00		150,000.00	20,190.00		20,190.00	170,190.00		170,190.00	170,190.00		170,190.00
Supplies and Materials	50,000.00		50,000.00	(39,205.50)		(39,205.50)	10,794.40		10,794.40	10,794.40		10,794.40
<b>Total Undistributed Expenditures - Educational Media/Library</b>	<b>200,000.00</b>	<b>-</b>	<b>200,000.00</b>	<b>(19,015.50)</b>	<b>-</b>	<b>(19,015.50)</b>	<b>180,984.40</b>	<b>-</b>	<b>180,984.40</b>	<b>180,984.40</b>	<b>-</b>	<b>180,984.40</b>
Undistributed Expenditures - Instructional Staff Training Services:												
Salaries of Supervisors of Instruction	347,170.00		347,170.00	(8,447.22)		(8,447.22)	338,722.78		338,722.78	338,722.78		338,722.78
Purchased Professional - Educational Services				825.00		825.00	825.00		825.00	825.00		825.00
Other Purchased Services				(4,469.53)		(4,469.53)	12,640.47		12,640.47	12,640.47		12,640.47
Supplies and Materials				(5,793.04)		(5,793.04)	217.96		217.96	217.96		217.96
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>347,170.00</b>	<b>66,121.00</b>	<b>413,291.00</b>	<b>(7,622.22)</b>	<b>(53,262.57)</b>	<b>(60,884.79)</b>	<b>339,547.78</b>	<b>12,858.43</b>	<b>352,406.21</b>	<b>339,547.78</b>	<b>12,858.43</b>	<b>352,406.21</b>
Undistributed Expenditures - Support Services - General Administration:												
Salaries	889,988.00		889,988.00	1,765.24		1,765.24	891,753.24		891,753.24	891,753.24		891,753.24
Salaries of Attorneys	281,811.00		281,811.00	(112,305.15)		(112,305.15)	169,505.85		169,505.85	169,505.85		169,505.85
Unused Vacation Payment to Terminated/Retired Staff	100,000.00		100,000.00	(51,589.07)		(51,589.07)	48,410.93		48,410.93	48,410.93		48,410.93
Legal Services	800,000.00		800,000.00	(466,034.99)		(466,034.99)	331,965.01		331,965.01	331,965.01		331,965.01
Audit Fees	225,000.00		225,000.00	25,000.00		25,000.00	250,000.00		250,000.00	250,000.00		250,000.00
Architectural/Engineering Services				112,084.37		112,084.37	112,084.37		112,084.37	112,084.37		112,084.37
Communications / Telephone	321,000.00		321,000.00	89,312.70		89,312.70	410,312.70		410,312.70	410,312.70		410,312.70
BOE Other Purchased Services	24,922.37		24,922.37	(23,103.09)		(23,103.09)	1,819.28		1,819.28	1,819.28		1,819.28
Other Purchased Services				2,000.00		2,000.00	2,000.00		2,000.00	2,000.00		2,000.00
Judgments Against The School District	501,255.11		501,255.11	576,313.25		576,313.25	1,077,568.36		1,077,568.36	577,568.36		577,568.36
BOE Membership Dues and Fees	60,837.00		60,837.00	(4,465.43)		(4,465.43)	56,371.57		56,371.57	56,371.57		56,371.57
<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>3,204,823.48</b>	<b>-</b>	<b>3,204,823.48</b>	<b>146,977.83</b>	<b>-</b>	<b>146,977.83</b>	<b>3,351,801.31</b>	<b>-</b>	<b>3,351,801.31</b>	<b>2,851,801.31</b>	<b>-</b>	<b>2,851,801.31</b>

**CITY OF CAMDEN SCHOOL DISTRICT**

GENERAL FUND  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>EXPENDITURES (CONT'D):</b>												
<b>General Current Expense (Cont'd):</b>												
Undistributed Expenditures - Support Services-School Administration:												
Salaries of Principals/Assistant Principals/Prog Dii	\$ 1,932,818.00	\$ 1,932,818.00	\$ 3,865,636.00	\$ 350,039.81	\$ 350,039.81	\$ 4,215,675.81	\$ 2,282,857.81	\$ 2,282,857.81	\$ 6,501,533.62	\$ 2,282,857.81	\$ 2,282,857.81	\$ 4,215,675.81
Salaries of Other Professional Staff	179,375.00	179,375.00	358,750.00	839,919.80	839,919.80	1,019,294.80	1,019,294.80	1,019,294.80	2,038,589.60	1,019,294.80	1,019,294.80	3,057,884.40
Salaries of Secretarial and Clerical Assistants	7,116.00	7,116.00	14,232.00	164,139.54	164,139.54	171,255.54	941,899.54	941,899.54	1,113,155.08	941,899.54	941,899.54	2,055,054.62
Other Salaries				13,804.66	13,804.66	13,804.66	20,920.66	20,920.66	34,725.32	20,920.66	20,920.66	55,645.98
Purchased Professional and Technical Services	153,984.00	153,984.00	307,968.00	153,984.00	153,984.00	307,968.00			615,936.00			923,904.00
Other Purchased Services		36,066.00	36,066.00			36,066.00			72,132.00			108,264.00
Supplies and Materials	5,740.00		5,740.00	(5,740.00)	(5,740.00)							
Other Objects				7,746.22	7,746.22	7,746.22			15,492.44			30,984.88
Total Undistributed Expenditures - Support Services-School Admin.	159,724.00	2,933,135.00	3,092,859.00	(159,724.00)	1,345,085.13	1,185,361.13			4,278,220.13			4,278,220.13
Undistributed Expenditures - Central Services:												
Salaries	2,761,322.00		2,761,322.00	(194,844.88)		(194,844.88)			2,566,477.12			2,566,477.12
Purchased Professional Services	401,532.20		401,532.20	471,126.80		872,659.00			1,344,215.80			1,344,215.80
Purchased Technical Services	35,211.40		35,211.40	57,538.30		92,749.70			150,288.40			150,288.40
Miscellaneous Purchased Services	6,489.50		6,489.50	5,047.35		11,536.85			23,074.20			23,074.20
Supplies and Materials	84,200.00		84,200.00	(71,648.17)		12,551.83			25,103.66			25,103.66
Other Objects	20,000.00		20,000.00	(14,383.04)		5,616.96			10,633.92			20,667.84
Total Undistributed Expenditures - Central Services	3,308,755.10		3,308,755.10	252,836.36		252,836.36			3,561,591.46			3,561,591.46
Undistributed Expenditures - Admin. Info. Technology:												
Salaries	574,501.00		574,501.00	(113,291.20)		(113,291.20)			461,209.80			461,209.80
Purchased Technical Services	1,313,264.00		1,313,264.00	234,693.75		1,547,957.75			1,547,957.75			1,547,957.75
Other Purchased Services	900,000.00		900,000.00	150,980.08		1,050,980.08			1,050,980.08			1,050,980.08
Supplies and Materials	80,000.00		80,000.00	(67,167.74)		12,832.26			12,832.26			12,832.26
Total Undistributed Expenditures - Admin. Info. Technology	2,867,765.00		2,867,765.00	205,214.89		205,214.89			3,072,979.89			3,072,979.89
Undistributed Expenditures - Required Maint. for School Facilities:												
Salaries	1,026,423.00		1,026,423.00	(130,487.47)		(130,487.47)			895,935.53			895,935.53
Cleaning, Repair, and Maintenance Services	1,367,147.70		1,367,147.70	297,102.07		1,664,249.77			1,664,249.77			1,664,249.77
Supplies and Materials	332,428.28		332,428.28	(147,698.28)		184,730.00			184,730.00			184,730.00
Total Undistributed Expenditures - Required Maint. For School Facilities	2,725,998.98		2,725,998.98	18,916.32		18,916.32			2,744,915.30			2,744,915.30
Undistributed Expenditures - Custodial Services:												
Salaries	4,178,828.00		4,178,828.00	1,111,710.47		5,290,538.47			5,290,538.47			5,290,538.47
Purchased Professional and Technical Services	486,762.41		486,762.41	(372,764.00)		113,998.41			113,998.41			113,998.41
Cleaning, Repair, and Maintenance Services	471,989.56		471,989.56	161,023.89		632,993.45			632,993.45			632,993.45
Rental of Land & Bldg. Oth. than Lease Pur. Agmt	104,134.96		104,134.96	108,222.00		212,356.96			212,356.96			212,356.96
Other Purchased Property Services	620,000.00		620,000.00	167,211.67		787,211.67			787,211.67			787,211.67
Insurance	2,800,000.00		2,800,000.00	(148,937.27)		2,651,062.73			2,651,062.73			2,651,062.73
General Supplies	700,449.28		700,449.28	(340,712.04)		359,737.24			359,737.24			359,737.24
Energy (Natural Gas)	875,000.00		875,000.00	(73,388.55)		801,611.45			801,611.45			801,611.45
Energy (Electricity)	1,790,438.00		1,790,438.00	329,305.53		2,119,743.53			2,119,743.53			2,119,743.53
Energy (Oil)	2,500.00		2,500.00	(2,500.00)								
Energy (Gasoline)	50,000.00		50,000.00	(2,737.36)		47,262.64			47,262.64			47,262.64
Other Objects	5,671.00		5,671.00	21,534.00		27,205.00			27,205.00			27,205.00
Total Undistributed Expenditures - Custodial Services	12,085,753.21		12,085,753.21	957,998.34		13,043,751.55			13,023,137.95			13,023,137.95
Undistributed Expenditures - Care and Upkeep of Grounds:												
Cleaning, Repair, and Maintenance Services	170,000.00		170,000.00	(17,326.01)		152,673.99			152,673.99			152,673.99
General Supplies	10,000.00		10,000.00	(9,966.00)		34.00			34.00			34.00
Total Undistributed Expenditures - Care and Upkeep of Grounds	180,000.00		180,000.00	(27,292.01)		152,707.99			152,707.99			152,707.99
Undistributed Expenditures - Security:												
Salaries	638,856.00		638,856.00	829,246.97		1,468,102.97			1,468,102.97			1,468,102.97
Purchased Professional and Technical Services	40,000.00		40,000.00	1,471.12		41,471.12			41,471.12			41,471.12
Cleaning, Repair, and Maintenance Services	120,000.00		120,000.00	(108,963.05)		11,036.95			11,036.95			11,036.95
General Supplies	1,500.00		1,500.00	11,247.36		12,747.36			12,747.36			12,747.36
Total Undistributed Expenditures - Security	800,356.00		800,356.00	733,002.40		1,533,358.40			1,533,358.40			1,533,358.40
<b>Total Undistributed Expenditures</b>	<b>12,085,753.21</b>	<b>2,933,135.00</b>	<b>15,018,888.21</b>	<b>1,185,361.13</b>	<b>1,345,085.13</b>	<b>2,530,446.26</b>	<b>4,278,220.13</b>	<b>4,278,220.13</b>	<b>13,043,751.55</b>	<b>4,278,220.13</b>	<b>4,278,220.13</b>	<b>17,321,971.68</b>



**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>EXPENDITURES (CONT'D):</b>												
<b>General Current Expense (Cont'd):</b>												
Undistributed Expenditures - Student Transportation:												
Management Fee - ESC&CTSA Transportation Program	\$ 543,797.00	\$	\$ 543,797.00	\$ (36,714.83)	\$	\$ (36,714.83)	\$ 507,082.17	\$	\$ 507,082.17	\$ 507,082.17	\$	\$ 507,082.17
Ad in Lieu of Payments - Nonpublic	341,689.00		341,689.00	(222,138.79)		(222,138.79)	119,550.21		119,550.21	119,550.21		119,550.21
Between Home & School - Vendors	350,470.00		350,470.00				350,470.00		350,470.00	350,470.00		350,470.00
Other than Between Home & School - Vendors			63,573.00	6,034.08	\$ (33,860.98)	(27,826.90)	6,034.08	\$	6,034.08	6,034.08	\$	6,034.08
Reg. Students - ESCs & CTSA's	4,026,345.00		4,026,345.00	421,853.26		421,853.26	4,448,198.26		4,448,198.26	4,448,198.26		4,448,198.26
Special Education Students - ESCs & CTSA's	8,237,699.00		8,237,699.00	2,340.45		2,340.45	8,240,039.45		8,240,039.45	8,240,039.45		8,240,039.45
<b>Total Undistributed Expenditures - Student Transportation</b>	<b>13,500,000.00</b>	<b>63,573.00</b>	<b>13,563,573.00</b>	<b>171,374.17</b>	<b>(33,860.98)</b>	<b>137,513.19</b>	<b>13,671,374.17</b>	<b>29,712.02</b>	<b>13,701,086.19</b>	<b>13,671,374.17</b>	<b>29,712.02</b>	<b>13,701,086.19</b>
Undistributed Expenditures - Unallocated Employee Benefits:												
Social Security Contributions	1,233,073.00		1,233,073.00	(404,741.14)		(404,741.14)	828,331.86		828,331.86	828,331.86		828,331.86
Other Retirement Contributions - PERS	4,500,000.00		4,500,000.00	(1,476,041.79)		(1,476,041.79)	3,023,958.21		3,023,958.21	3,023,958.21		3,023,958.21
Workers Compensation	350,000.00		350,000.00	100,000.00		100,000.00	450,000.00		450,000.00	450,000.00		450,000.00
Health Benefits	6,407,815.00		6,407,815.00	985,059.29		985,059.29	7,392,874.29		7,392,874.29	7,392,874.29		7,392,874.29
Tuition Reimbursement	150,000.00		150,000.00	(18,663.34)		(18,663.34)	131,336.66		131,336.66	131,336.66		131,336.66
Other Employee Benefits	753,959.60		753,959.60	261,672.50		261,672.50	1,015,632.10		1,015,632.10	1,015,632.10		1,015,632.10
<b>Total Undistributed Expenditures - Unallocated Employee Benefits</b>	<b>15,894,847.60</b>	<b>16,321,513.00</b>	<b>32,216,360.60</b>	<b>(463,627.42)</b>	<b>(912,000.00)</b>	<b>(1,375,627.42)</b>	<b>15,431,220.18</b>	<b>15,409,513.00</b>	<b>30,840,733.18</b>	<b>15,435,030.72</b>	<b>15,409,513.00</b>	<b>30,844,543.72</b>
On-behalf TPAF Pension Contributions (Non-Budgeted):												
Normal Cost												
Post-Retirement Medical												
Long-Term Disability Insurance												
Non-Contributory Group Insurance Costs												
Reimbursed T.PAF - Social Security Contributions (Non-Budgeted)												
<b>Total Undistributed Expenditures - Non-budgeted</b>	<b>87,074,803.37</b>	<b>27,188,909.34</b>	<b>114,263,712.71</b>	<b>1,483,982.53</b>	<b>1,857,792.62</b>	<b>3,341,775.15</b>	<b>88,558,785.90</b>	<b>29,046,701.96</b>	<b>117,605,487.86</b>	<b>113,065,411.76</b>	<b>29,046,701.96</b>	<b>142,112,113.72</b>
<b>Total General Current Expense</b>	<b>91,046,820.92</b>	<b>77,087,071.81</b>	<b>168,135,892.73</b>	<b>3,028,308.46</b>	<b>4,689.60</b>	<b>3,032,998.06</b>	<b>94,077,129.38</b>	<b>77,091,761.41</b>	<b>171,168,890.79</b>	<b>118,585,061.85</b>	<b>77,091,761.41</b>	<b>195,656,623.26</b>
<b>Capital Outlay:</b>												
Undistributed Expenditures:												
Admin. Info. Tech.	209,020.00		209,020.00	(200,000.00)		(200,000.00)	9,020.00		9,020.00	9,020.00		9,020.00
Required Maint for School Facility	25,000.00		25,000.00	(25,000.00)		(25,000.00)						
Custodial Services	263,754.39		263,754.39	(220,000.00)		(220,000.00)	43,754.39		43,754.39	43,754.39		43,754.39
Security		15,632.00	15,632.00	(4,689.60)		(4,689.60)	10,942.40		10,942.40	10,942.40		10,942.40
Total Equipment	497,774.39	15,632.00	513,406.39	(445,000.00)	(4,689.60)	(449,689.60)	52,774.39	10,942.40	63,716.79	52,774.39	10,942.40	63,716.79
Facilities Acquisition and Construction Serv.:												
Construction Services	101,914.37		101,914.37	36,899.83		36,899.83	138,814.20		138,814.20	138,814.20		138,814.20
<b>Total Capital Outlay</b>	<b>599,688.76</b>	<b>15,632.00</b>	<b>615,320.76</b>	<b>(408,100.17)</b>	<b>(4,689.60)</b>	<b>(412,789.77)</b>	<b>191,588.59</b>	<b>10,942.40</b>	<b>202,530.99</b>	<b>191,588.59</b>	<b>10,942.40</b>	<b>202,530.99</b>
<b>Special Schools</b>												
Adult Education - Local - Support Services:												
Salaries	60,689,250.00		60,689,250.00	29,310.08		29,310.08	29,310.08		29,310.08	29,310.08		29,310.08
Transfer of Funds to Charter Schools	88,657,559.00		88,657,559.00	(4,366,891.00)		(4,366,891.00)	56,322,359.00		56,322,359.00	57,276,131.96		57,276,131.96
Transfer of Funds to Resident Renaissance Schools	240,995,318.68		240,995,318.68	138,109.20		138,109.20	88,795,668.20		88,795,668.20	92,611,574.82		92,611,574.82
<b>Total Expenditures</b>	<b>571,911,066.32</b>	<b>(77,102,703.81)</b>	<b>(19,911,617.49)</b>	<b>1,579,263.43</b>	<b>-</b>	<b>(1,579,263.43)</b>	<b>58,770,349.75</b>	<b>(77,102,703.81)</b>	<b>(18,332,354.06)</b>	<b>54,053,528.80</b>	<b>(77,102,703.81)</b>	<b>(23,049,175.01)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures (Carried Forward)												

(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, 2020

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>												
Expenditures (Brought Forward)	\$ 57,191,086.32	\$ (77,102,703.81)	\$ (19,911,617.49)	\$ 1,579,263.43	\$ -	\$ 1,579,263.43	\$ 58,770,349.75	\$ (77,102,703.81)	\$ (18,332,354.06)	\$ 54,053,528.80	\$ (77,102,703.81)	\$ (23,049,175.01)
<b>Other Financing Sources (Uses):</b>												
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	(61,729,782.00)	67,755,974.25	6,026,192.25	(1,579,263.43)	(4,576,377.00)	(6,155,640.43)	(63,309,045.43)	63,179,597.25	(129,448.18)	(67,290,812.25)	67,290,812.25	(1,317,288.31)
Interfund Adjustments		9,325,000.00	9,325,000.00		4,576,377.00	4,576,377.00		13,901,377.00	13,901,377.00	(1,317,288.31)	9,790,162.00	9,790,162.00
Contribution from School-Based Budgets - Special Revenue												
Total Other Financing Sources:	(63,007,529.00)	77,080,974.25	14,073,445.25	(1,579,263.43)	-	(1,579,263.43)	(64,586,792.43)	77,080,974.25	12,494,181.82	(69,885,847.56)	77,080,974.25	7,195,126.69
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>												
	(5,816,442.68)	(21,729.56)	(5,838,172.24)	-	-	-	(5,816,442.68)	(21,729.56)	(5,838,172.24)	(15,832,316.76)	(21,729.56)	(15,854,046.32)
Fund Balances - July 1	7,799,032.84	21,729.56	7,820,762.40	-	-	-	7,799,032.84	21,729.56	7,820,762.40	7,799,032.84	21,729.56	7,820,762.40
Fund Balances - June 30	1,982,590.16	-	1,982,590.16	-	-	-	1,982,590.16	-	1,982,590.16	(8,033,285.92)	-	(8,033,285.92)
<b>Recapitulation:</b>												
Restricted:												
Capital Reserve										1.00		1.00
Assigned:										128,524.68		128,524.68
Encumbrances										(8,161,811.60)		(8,161,811.60)
Unassigned										(8,033,285.92)		(8,033,285.92)
Reconciliation to Governmental Funds Statements (GAAP):												
Last State Aid Payment Not Recognized on GAAP Basis										(24,470,283.00)		(24,470,283.00)
Fund Balance (Deficit) per Governmental Funds (GAAP)										\$ (62,503,568.92)		\$ (62,503,568.92)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Required Supplementary Information  
 Budgetary Comparison Schedule  
 Special Revenue Fund  
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Amendments/ Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
<b>REVENUES:</b>					
Local Sources:					
Revenue from Local Sources	\$ -	\$ 489,979.05	\$ 489,979.05	\$ 248,143.63	\$ (241,835.42)
State Sources:					
Preschool Education Aid	34,184,871.00	1,586,893.00	35,771,764.00	32,165,624.41	(3,606,139.59)
Nonpublic Aid	1,928,361.00	(7,666.00)	1,920,695.00	1,560,277.44	(360,417.56)
Wrap Around Services Enhancement	271,150.00		271,150.00	271,137.35	(12.65)
Family & Community Partnership	317,243.00		317,243.00	293,915.91	(23,327.09)
Adult Basic Education	40,000.00		40,000.00	25,611.20	(14,388.80)
<b>Total - State Sources</b>	<b>36,741,625.00</b>	<b>1,579,227.00</b>	<b>38,320,852.00</b>	<b>34,316,566.31</b>	<b>(4,004,285.69)</b>
Federal Sources:					
No Child Left Behind					
Title I	17,110,031.00	(2,142,473.00)	14,967,558.00	13,920,478.42	(1,047,079.58)
Title I - Reallocated	140,603.00	242,029.00	382,632.00	315,042.17	(67,589.83)
Title I -- SIA	1,915,200.00	1,580,761.00	3,495,961.00	2,802,248.19	(693,712.81)
Title IIA	528,104.00	207,558.00	735,662.00	636,299.00	(99,363.00)
Title III	203,572.00	26,472.00	230,044.00	209,723.59	(20,320.41)
Title IV	655,201.00	516,067.00	1,171,268.00	1,063,349.30	(107,918.70)
I.D.E.A., Part B, Basic	3,854,682.00	(145,171.00)	3,709,511.00	3,214,118.37	(495,392.63)
I.D.E.A., Part B, Preschool Incentive	122,315.00	121,919.00	244,234.00	244,234.00	
Partnerships and Collaborations Focused on Programs of Practice or Policy		133,487.00	133,487.00	31,636.98	(101,850.02)
School Based Youth Services Programs	908,503.00		908,503.00	841,700.18	(66,802.82)
Carl D. Perkins Vocational Education	114,567.00		114,567.00	109,711.60	(4,855.40)
<b>Total - Federal Sources</b>	<b>25,552,778.00</b>	<b>540,649.00</b>	<b>26,093,427.00</b>	<b>23,388,541.80</b>	<b>(2,704,885.20)</b>
<b>Total Revenues</b>	<b>62,294,403.00</b>	<b>2,609,855.05</b>	<b>64,904,258.05</b>	<b>57,953,251.74</b>	<b>(6,951,006.31)</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Required Supplementary Information  
 Budgetary Comparison Schedule  
 Special Revenue Fund  
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Amendments/ Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
<b>EXPENDITURES:</b>					
Instruction:					
Salaries of Teachers	\$ 6,923,878.48	\$ (214,620.50)	\$ 6,709,257.98	\$ 6,518,385.52	\$ 190,872.46
Other Salaries for Instruction	2,133,927.00	162,447.14	2,296,374.14	2,320,786.34	(24,412.20)
Purchased Professional and Technical Services	1,652,693.00	1,859,368.51	3,512,061.51	2,658,686.62	853,374.89
Other Purchased Services (400-500 series)	2,926,711.00	155,873.95	3,082,584.95	2,192,409.36	890,175.59
General Supplies	2,530,918.38	1,369,844.00	3,900,762.38	3,526,200.13	374,562.25
Textbooks	49,969.00	-	49,969.00	42,161.79	7,807.21
Other Objects	54,045.00	6,476.00	60,521.00	331,801.05	(271,280.05)
<b>Total Instruction</b>	<b>16,272,141.86</b>	<b>3,339,389.10</b>	<b>19,611,530.96</b>	<b>17,590,430.81</b>	<b>2,021,100.15</b>
Support Services:					
Salaries of Teachers	880,012.00	73,770.43	953,782.43	812,308.26	141,474.17
Salaries of Supervisors of Instruction	221,907.00	33,331.09	255,238.09	255,238.09	
Salaries of Program Directors	722,849.00	25,866.55	748,715.55	748,715.55	
Salaries of Other Professional Staff	1,880,151.00	(60,694.07)	1,819,456.93	1,819,456.93	
Salaries of Secretarial and Clerical Assistants	321,623.00	(9,805.22)	311,817.78	311,817.78	
Other Salaries	415,461.00	67,467.37	482,928.37	482,928.37	
Salaries - Community Parent Involvement Coordinator	76,076.00	1,684.00	77,760.00	77,760.00	
Salaries - Faciliator	928,564.00	(1,684.00)	926,880.00	909,813.67	17,066.33
Personal Services - Employee Benefits	7,221,041.65	727,665.37	7,948,707.02	7,783,246.72	165,460.30
Purchased Professional and Technical Services	1,642,559.10	219,278.35	1,861,837.45	1,652,386.69	209,450.76
Purchased Professional - Educational Services:					
Contracted Pre-K	10,252,800.00		10,252,800.00	9,759,311.35	493,488.65
Head Start	4,082,130.00		4,082,130.00	3,907,940.27	174,189.73
Other	2,483,916.00	133,751.00	2,617,667.00	1,397,631.97	1,220,035.03
Other Purchased Services (400-500 series)	2,432,368.64	(28,392.89)	2,403,975.75	852,189.31	1,551,786.44
Transportation	45,000.00		45,000.00	20,404.80	24,595.20
Travel	74,045.93	6,376.00	80,421.93	29,650.94	50,770.99
Supplies and Materials	1,202,506.82	12,539.97	1,215,046.79	664,772.62	550,274.17
Other Objects	601,516.00	93,911.00	695,427.00	364,832.61	330,594.39
<b>Total Support Services</b>	<b>35,484,527.14</b>	<b>1,295,064.95</b>	<b>36,779,592.09</b>	<b>31,850,405.93</b>	<b>4,929,186.16</b>

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Required Supplementary Information  
 Budgetary Comparison Schedule  
 Special Revenue Fund  
 For the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Amendments/ Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
<b>EXPENDITURES (CONTD):</b>					
Facilities Acquisition and Construction Services: Instructional Equipment	\$ 9,332.00	\$ (9,332.00)	\$ -	\$ -	\$ -
Total Expenditures	51,766,001.00	4,625,122.05	56,391,123.05	49,440,836.74	6,950,286.31
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfer from General Fund--Preschool Programs Contribution to School-Based Budgets	1,277,747.00 (11,806,149.00)	2,015,267.00	1,277,747.00 (9,790,882.00)	1,277,747.00 (9,790,162.00)	720.00
Total Other Financing Sources (Uses)	(10,528,402.00)	2,015,267.00	(8,513,135.00)	(8,512,415.00)	720.00
Total Outflows	62,294,403.00	2,609,855.05	64,904,258.05	57,953,251.74	6,951,006.31
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, 2020

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)	\$ 322,727,196.10	\$ 57,953,251.74
Differences - Budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		14,640.13
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	27,757,945.00	3,004,424.00
State aid payment recognized as revenue for budgetary purposes, not recognized for GAAP statements until the subsequent year.	<u>(24,470,283.00)</u>	<u>(3,032,805.00)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds. (B-2)	<u><u>\$ 326,014,858.10</u></u>	<u><u>\$ 57,939,510.87</u></u>
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	\$ 345,776,371.11	\$ 57,953,251.74
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.		14,640.13
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		<u>(8,512,415.00)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u><u>\$ 345,776,371.11</u></u>	<u><u>\$ 49,455,476.87</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 Seven Plan Years

	<b>Measurement Date Ending June 30,</b>						
	<u>2019</u>	<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	0.3348821626%	0.3993282567%	0.4071808813%	0.4234723643%	0.4524010839%	0.4887307726%	0.5087033713%
School District's Proportionate Share of the Net Pension Liability	\$ 60,340,685.00	\$ 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)	\$ 25,457,424.00	\$ 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	237.03%	262.69%	312.22%	395.94%	301.84%	254.49%	257.42%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	56.27%	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 Seven Fiscal Years

	<b>Fiscal Year Ended June 30,</b>						
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 3,840,502.00	\$ 3,257,417.00	\$ 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>(3,840,502.00)</u>	<u>(3,257,417.00)</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>	<u>\$ -</u>
School District's Covered Payroll (Fiscal Year)	\$ 21,994,292.00	\$ 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	17.46%	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 Seven Plan Years

	<b>Measurement Date Ending June 30,</b>						
	<u>2019</u>	<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%	0.00%
State's Proportion of the Net Pension Liability Associated with the School District	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
School District's Proportionate Share of the Net Pension Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's Proportionate Share of the Net Pension Liability Associated with the School District	436,094,087.00	482,565,743.00	569,907,259.00	807,132,034.00	717,979,374.00	621,033,791.00	562,473,770.00
School District's Covered Payroll (Measurement Period)	\$ 81,299,712.00	\$ 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%	0.00%
State's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	536.40%	545.94%	617.05%	792.80%	583.28%	466.63%	423.55%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	26.95%	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

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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, 2020

**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, 4.86% 2018 and 5.60% 2019.

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, 2018 and 2019.

For 2019, the assumed rates of retirement, mortality, salary increases, and inflation were updated based on the July 1, 2015 - June 30, 2018 experience study. For pre-retirement mortality, the Pub-2010 Teachers Above-Median Income Employee mortality table with a 93.9% adjustment for males and 85.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis was used. For healthy retirees and beneficiaries, the Pub-2010 Teachers Above-Median Income Healthy Retiree mortality table with a 114.7% adjustment for males and 99.6% adjustment for females, and with future improvement from the base year of 2010 on a generational basis was used. For disabled retiree mortality, the Pub-2010 Non-Safety Disabled Retiree mortality table with a 106.3% adjustment for males, and a 100.3% adjustment for females, and with improvement from the base year of 2010 on a generational basis was used. For mortality improvement, Scale MP-2019 was used.

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, 5.66% 2018, and 6.28% 2019.

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, 2018 and 2019.

For 2019, the assumed rates of retirement, mortality, salary increases, and inflation were updated based on the July 1, 2014 - June 30, 2018 experience study. For pre-retirement mortality, the Pub-2010 General Below-Median Income Employee mortality table with a 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis was used. For healthy retirees and beneficiaries, the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis was used. For disabled retiree mortality, the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males, and a 117.2% adjustment for females, and with improvement from the base year of 2010 on a generational basis was used. For mortality improvement, Scale MP-2019 was used.

**CITY OF CAMDEN SCHOOL DISTRICT**  
Notes to Required Supplementary Information - Part III  
For the Fiscal Year Ended June 30, 2020

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

*Changes of Assumptions (Cont'd) -*

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 Three Plan Years

	Measurement Date Ending June 30,		
	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Total Non-Employer OPEB Liability - State's Proportionate Share of the Total OPEB Liability Associated with the School District</b>			
Changes for the Year:			
Service Cost	\$ 14,229,593.00	\$ 17,697,057.00	\$ 21,253,310.00
Interest Cost	22,272,537.00	25,593,353.00	22,211,604.00
Difference Between Expected and Actual Experience	(122,221,170.00)	(99,572,908.00)	
Changes in Assumptions	7,089,889.00	(65,215,607.00)	(89,180,758.00)
Gross Benefit Payments	(14,596,732.00)	(15,196,218.00)	(16,317,068.00)
Member Contributions	432,688.00	525,206.00	600,835.00
Net Change in Total Non-Employer OPEB Liability	(92,793,195.00)	(136,169,117.00)	(61,432,077.00)
Total Non-Employer OPEB Liability - Beginning of Fiscal Year	568,302,947.00	704,472,064.00	765,904,141.00
Total Non-Employer OPEB Liability - End of Fiscal Year	<u>\$ 475,509,752.00</u>	<u>\$ 568,302,947.00</u>	<u>\$ 704,472,064.00</u>
School District's Covered Payroll (Plan Measurement Period)	<u>\$ 86,215,678.00</u>	<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	551.54%	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, 2020

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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. The decrease in liability from June 30, 2018 to June 30, 2019 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. The decrease in the liability from June 30, 2018 to June 30, 2019 is due to the combined effect of the decrease in the assumed discount rate from 3.87% as of June 30, 2018 to 3.50% as of June 30, 2019; and changes in the trend, excise tax, updated decrements, future spouse election, PPO/HMO future retiree elections, salary scale and mortality assumptions.



OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Balance Sheet  
 As of June 30, 2020

	Operating Fund <u>Fund 11-13</u>	Blended Resource Fund 15	Total General Fund
<b>ASSETS:</b>			
Intergovernmental Accounts Receivable:			
State	\$ 2,678,837.84		\$ 2,678,837.84
Federal	9,720.23		9,720.23
Other	968,887.44		968,887.44
Other Accounts Receivable	2,407,135.06		2,407,135.06
Internal Balance	(1,623,291.09)	\$ 1,623,291.09	
Interfund Accounts Receivable:			
Payroll Agency Fund	853,478.80		853,478.80
<b>Total Assets</b>	<b><u>\$ 5,294,768.28</u></b>	<b><u>\$ 1,623,291.09</u></b>	<b><u>\$ 6,918,059.37</u></b>
<b>LIABILITIES AND FUND BALANCES:</b>			
Liabilities:			
Cash Overdraft	\$ 4,576,363.07		\$ 4,576,363.07
Accounts Payable	3,637,645.25	\$ 5,095.28	3,642,740.53
Accrued Salaries	3,989,894.40	1,618,195.81	5,608,090.21
Accrued Liabilities	343,393.52		343,393.52
Judgments Payable	2,484,704.15		2,484,704.15
Loans Payable	22,556,636.00		22,556,636.00
Interfund Accounts Payable:			
Capital Projects Fund	209,700.81		209,700.81
	<u>37,798,337.20</u>	<u>1,623,291.09</u>	<u>39,421,628.29</u>
Fund Balances:			
Restricted:			
Capital Reserve	1.00		1.00
Assigned:			
Encumbrances	128,524.68		128,524.68
Unassigned:			
General Fund (Deficit)	(32,632,094.60)		(32,632,094.60)
<b>Total Fund Balances (Deficit)</b>	<b><u>(32,503,568.92)</u></b>	<b><u>-</u></b>	<b><u>(32,503,568.92)</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 5,294,768.28</u></b>	<b><u>\$ 1,623,291.09</u></b>	<b><u>\$ 6,918,059.37</u></b>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**Districtwide**

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 67,290,812.25		\$ 67,290,812.25	
<b>General Fund Encumbrances at June 30, 2019</b>	21,729.56		21,729.56	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>67,312,541.81</u>	<u>87.3024%</u>	<u>67,312,541.81</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	8,821,050.00	11.4406%	8,821,050.00	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	208,151.00	0.2700%	208,151.00	
Title III, Part A of ESEA: Language Instruction for English Learners	93,619.00	0.1215%	93,619.00	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>667,342.00</u>	<u>0.8655%</u>	<u>667,342.00</u>	
<b>Total Restricted Federal Resources</b>	<u>9,790,162.00</u>	<u>12.6976%</u>	<u>9,790,162.00</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 77,102,703.81</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 77,102,703.81</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2019</b>	\$ 2,870,847.01		\$ 2,870,847.01	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>2,870,847.01</u>	<u>87.3024%</u>	<u>2,870,847.01</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	376,213.48	11.4406%	376,213.48	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	8,877.54	0.2700%	8,877.54	
Title III, Part A of ESEA: Language Instruction for English Learners	3,992.80	0.1215%	3,992.80	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>28,461.81</u>	<u>0.8655%</u>	<u>28,461.81</u>	
<b>Total Restricted Federal Resources</b>	<u>417,545.63</u>	<u>12.6976%</u>	<u>417,545.63</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 3,288,392.64</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 3,288,392.64</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2019</b>	\$ 2,616,413.71		\$ 2,616,413.71	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>2,616,413.71</u>	<u>87.3024%</u>	<u>2,616,413.71</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	342,870.96	11.4406%	342,870.96	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	8,090.75	0.2700%	8,090.75	
Title III, Part A of ESEA: Language Instruction for English Learners	3,638.94	0.1215%	3,638.94	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>25,939.34</u>	<u>0.8655%</u>	<u>25,939.34</u>	
<b>Total Restricted Federal Resources</b>	<u>380,539.99</u>	<u>12.6976%</u>	<u>380,539.99</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 2,996,953.70</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 2,996,953.70</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 4,778,927.80		\$ 4,778,927.80	
<b>General Fund Encumbrances at June 30, 2019</b>	532.00		532.00	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>4,779,459.80</u>	<u>87.3024%</u>	<u>4,779,459.80</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	626,329.85	11.4406%	626,329.85	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	14,779.55	0.2700%	14,779.55	
Title III, Part A of ESEA: Language Instruction for English Learners	6,647.32	0.1215%	6,647.32	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>47,383.95</u>	<u>0.8655%</u>	<u>47,383.95</u>	
<b>Total Restricted Federal Resources</b>	<u>695,140.67</u>	<u>12.6976%</u>	<u>695,140.67</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 5,474,600.47</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 5,474,600.47</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 5,297,910.12		\$ 5,297,910.12	
<b>General Fund Encumbrances at June 30, 2019</b>	128.52		128.52	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>5,298,038.64</u>	<u>87.3024%</u>	<u>5,298,038.64</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	694,287.61	11.4406%	694,287.61	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	16,383.16	0.2700%	16,383.16	
Title III, Part A of ESEA: Language Instruction for English Learners	7,368.57	0.1215%	7,368.57	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>52,525.18</u>	<u>0.8655%</u>	<u>52,525.18</u>	
<b>Total Restricted Federal Resources</b>	<u>770,564.52</u>	<u>12.6976%</u>	<u>770,564.52</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 6,068,603.16</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 6,068,603.16</u></u>	<u><u>\$ -</u></u>



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 3,611,082.80		\$ 3,611,082.80	
<b>General Fund Encumbrances at June 30, 2019</b>	445.00		445.00	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,611,527.80</u>	<u>87.3024%</u>	<u>3,611,527.80</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	473,276.84	11.4406%	473,276.84	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	11,167.95	0.2700%	11,167.95	
Title III, Part A of ESEA: Language Instruction for English Learners	5,022.95	0.1215%	5,022.95	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>35,804.98</u>	<u>0.8655%</u>	<u>35,804.98</u>	
<b>Total Restricted Federal Resources</b>	<u>525,272.72</u>	<u>12.6976%</u>	<u>525,272.72</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 4,136,800.52</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 4,136,800.52</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 3,696,305.25		\$ 3,696,305.25	
<b>General Fund Encumbrances at June 30, 2019</b>	159.90		159.90	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,696,465.15</u>	<u>87.3024%</u>	<u>3,696,465.15</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	484,407.56	11.4406%	484,407.56	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	11,430.60	0.2700%	11,430.60	
Title III, Part A of ESEA: Language Instruction for English Learners	5,141.08	0.1215%	5,141.08	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>36,647.06</u>	<u>0.8655%</u>	<u>36,647.06</u>	
<b>Total Restricted Federal Resources</b>	<u>537,626.30</u>	<u>12.6976%</u>	<u>537,626.30</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 4,234,091.45</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 4,234,091.45</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 4,758,653.76		\$ 4,758,653.76	
<b>General Fund Encumbrances at June 30, 2019</b>	479.00		479.00	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>4,759,132.76</u>	<u>87.3024%</u>	<u>4,759,132.76</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	623,666.06	11.4406%	623,666.06	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	14,716.70	0.2700%	14,716.70	
Title III, Part A of ESEA: Language Instruction for English Learners	6,619.05	0.1215%	6,619.05	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>47,182.43</u>	<u>0.8655%</u>	<u>47,182.43</u>	
<b>Total Restricted Federal Resources</b>	<u>692,184.24</u>	<u>12.6976%</u>	<u>692,184.24</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 5,451,317.00</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 5,451,317.00</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 3,362,876.22		\$ 3,362,876.22	
<b>General Fund Encumbrances at June 30, 2019</b>	4,646.73		4,646.73	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,367,522.95</u>	<u>87.3024%</u>	<u>3,367,522.95</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	441,300.95	11.4406%	441,300.95	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	10,413.41	0.2700%	10,413.41	
Title III, Part A of ESEA: Language Instruction for English Learners	4,683.59	0.1215%	4,683.59	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>33,385.90</u>	<u>0.8655%</u>	<u>33,385.90</u>	
<b>Total Restricted Federal Resources</b>	<u>489,783.85</u>	<u>12.6976%</u>	<u>489,783.85</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 3,857,306.80</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 3,857,306.80</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 4,313,491.63		\$ 4,313,491.63	
<b>General Fund Encumbrances at June 30, 2019</b>	3,610.00		3,610.00	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>4,317,101.63</u>	<u>87.3024%</u>	<u>4,317,101.63</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	565,739.58	11.4406%	565,739.58	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	13,349.80	0.2700%	13,349.80	
Title III, Part A of ESEA: Language Instruction for English Learners	6,004.27	0.1215%	6,004.27	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>42,800.10</u>	<u>0.8655%</u>	<u>42,800.10</u>	
<b>Total Restricted Federal Resources</b>	<u>627,893.75</u>	<u>12.6976%</u>	<u>627,893.75</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 4,944,995.38</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 4,944,995.38</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**School: Early Childhood Development Center**

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2019</b>	\$ 1,029,603.24		\$ 1,029,603.24	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>1,029,603.24</u>	<u>87.3024%</u>	<u>1,029,603.24</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	134,925.55	11.4406%	134,925.55	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	3,183.85	0.2700%	3,183.85	
Title III, Part A of ESEA: Language Instruction for English Learners	1,431.98	0.1215%	1,431.98	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>10,207.57</u>	<u>0.8655%</u>	<u>10,207.57</u>	
<b>Total Restricted Federal Resources</b>	<u>149,748.95</u>	<u>12.6976%</u>	<u>149,748.95</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 1,179,352.19</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 1,179,352.19</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 3,354,265.66		\$ 3,354,265.66	
<b>General Fund Encumbrances at June 30, 2019</b>	275.00		275.00	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,354,540.66</u>	<u>87.3024%</u>	<u>3,354,540.66</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	439,599.67	11.4406%	439,599.67	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	10,373.27	0.2700%	10,373.27	
Title III, Part A of ESEA: Language Instruction for English Learners	4,665.53	0.1215%	4,665.53	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>33,257.18</u>	<u>0.8655%</u>	<u>33,257.18</u>	
<b>Total Restricted Federal Resources</b>	<u>487,895.65</u>	<u>12.6976%</u>	<u>487,895.65</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 3,842,436.31</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 3,842,436.31</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 223,254.24		\$ 223,254.24	
<b>General Fund Encumbrances at June 30, 2019</b>	1,245.94		1,245.94	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>224,500.18</u>	<u>87.3024%</u>	<u>224,500.18</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	29,419.89	11.4407%	29,419.89	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	694.22	0.2700%	694.22	
Title III, Part A of ESEA: Language Instruction for English Learners	312.24	0.1215%	312.24	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>2,225.71</u>	<u>0.8655%</u>	<u>2,225.71</u>	
<b>Total Restricted Federal Resources</b>	<u>32,652.06</u>	<u>12.6977%</u>	<u>32,652.06</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 257,152.24</u></u>	<u><u>100.0001%</u></u>	<u><u>\$ 257,152.24</u></u>	<u><u>\$ -</u></u>



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2019</b>	\$ 3,494,813.74		\$ 3,494,813.74	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,494,813.74</u>	<u>87.3024%</u>	<u>3,494,813.74</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	457,981.91	11.4406%	457,981.91	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	10,807.03	0.2700%	10,807.03	
Title III, Part A of ESEA: Language Instruction for English Learners	4,860.63	0.1215%	4,860.63	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>34,647.87</u>	<u>0.8655%</u>	<u>34,647.87</u>	
<b>Total Restricted Federal Resources</b>	<u>508,297.44</u>	<u>12.6976%</u>	<u>508,297.44</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 4,003,111.18</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 4,003,111.18</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2019</b>	\$ 3,356,506.45		\$ 3,356,506.45	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,356,506.45</u>	<u>87.3024%</u>	<u>3,356,506.45</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	439,857.27	11.4406%	439,857.27	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	10,379.35	0.2700%	10,379.35	
Title III, Part A of ESEA: Language Instruction for English Learners	4,668.26	0.1215%	4,668.26	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>33,276.68</u>	<u>0.8655%</u>	<u>33,276.68</u>	
<b>Total Restricted Federal Resources</b>	<u>488,181.56</u>	<u>12.6976%</u>	<u>488,181.56</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 3,844,688.01</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 3,844,688.01</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 2,444,068.68		\$ 2,444,068.68	
<b>General Fund Encumbrances at June 30, 2019</b>	3,500.00		3,500.00	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>2,447,568.68</u>	<u>87.3024%</u>	<u>2,447,568.68</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	320,744.47	11.4406%	320,744.47	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	7,568.63	0.2700%	7,568.63	
Title III, Part A of ESEA: Language Instruction for English Learners	3,404.11	0.1215%	3,404.11	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>24,265.39</u>	<u>0.8655%</u>	<u>24,265.39</u>	
<b>Total Restricted Federal Resources</b>	<u>355,982.60</u>	<u>12.6976%</u>	<u>355,982.60</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 2,803,551.28</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 2,803,551.28</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2019</b>	\$ 4,778,005.37		\$ 4,778,005.37	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>4,778,005.37</u>	<u>87.3024%</u>	<u>4,778,005.37</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	626,139.25	11.4406%	626,139.25	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	14,775.06	0.2700%	14,775.06	
Title III, Part A of ESEA: Language Instruction for English Learners	6,645.30	0.1215%	6,645.30	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>47,369.53</u>	<u>0.8655%</u>	<u>47,369.53</u>	
<b>Total Restricted Federal Resources</b>	<u>694,929.14</u>	<u>12.6976%</u>	<u>694,929.14</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 5,472,934.51</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 5,472,934.51</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 7,751,363.09		\$ 7,751,363.09	
<b>General Fund Encumbrances at June 30, 2019</b>	4,833.34		4,833.34	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>7,756,196.43</u>	<u>87.3024%</u>	<u>7,756,196.43</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	1,016,419.74	11.4406%	1,016,419.74	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	23,984.54	0.2700%	23,984.54	
Title III, Part A of ESEA: Language Instruction for English Learners	10,787.40	0.1215%	10,787.40	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>76,895.56</u>	<u>0.8655%</u>	<u>76,895.56</u>	
<b>Total Restricted Federal Resources</b>	<u>1,128,087.24</u>	<u>12.6976%</u>	<u>1,128,087.24</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 8,884,283.67</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 8,884,283.67</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Fund Contribution to School-Based Budgets</b>	\$ 3,612,971.12		\$ 3,612,971.12	
<b>General Fund Encumbrances at June 30, 2019</b>	1,874.13		1,874.13	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,614,845.25</u>	<u>87.3024%</u>	<u>3,614,845.25</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	473,711.58	11.4406%	473,711.58	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	11,178.21	0.2700%	11,178.21	
Title III, Part A of ESEA: Language Instruction for English Learners	5,027.57	0.1215%	5,027.57	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>35,837.87</u>	<u>0.8655%</u>	<u>35,837.87</u>	
<b>Total Restricted Federal Resources</b>	<u>525,755.23</u>	<u>12.6976%</u>	<u>525,755.23</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 4,140,600.48</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 4,140,600.48</u></u>	<u><u>\$ -</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2020

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**School: Pride 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>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2019</b>	\$ 1,939,452.36		\$ 1,939,452.36	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>1,939,452.36</u>	<u>87.3024%</u>	<u>1,939,452.36</u>	<u>\$ -</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	254,157.78	11.4406%	254,157.78	
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	5,997.38	0.2700%	5,997.38	
Title III, Part A of ESEA: Language Instruction for English Learners	2,697.41	0.1215%	2,697.41	
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>19,227.89</u>	<u>0.8655%</u>	<u>19,227.89</u>	
<b>Total Restricted Federal Resources</b>	<u>282,080.46</u>	<u>12.6976%</u>	<u>282,080.46</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 2,221,532.82</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 2,221,532.82</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, 2020

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 2,088,190.00	\$ (149,581.92)	\$ 1,938,608.08	\$ 1,938,608.08	
Grades 1-5	13,330,116.00	(18,409.48)	13,311,706.52	13,311,706.52	
Grades 6-8	5,721,976.00	(474,978.38)	5,246,997.62	5,246,997.62	
Grades 9-12	9,310,785.00	(495,737.83)	8,815,047.17	8,815,047.17	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	175,416.00	722,090.77	897,506.77	897,506.77	
Purchased Professional - Educational Services	14,077.00	13,589.50	27,666.50	27,666.50	
General Supplies	234,689.47	(63,459.51)	171,229.96	171,229.96	
Textbooks	33,213.00	(12,534.23)	20,678.77	20,678.77	
Other Objects	68,005.00	(47,079.38)	20,925.62	20,925.62	
<b>Total Regular Programs</b>	<b>30,976,467.47</b>	<b>(526,100.46)</b>	<b>30,450,367.01</b>	<b>30,450,367.01</b>	<b>\$ -</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	446,945.00	45,337.01	492,282.01	492,282.01	
Other Salaries for Instruction	106,067.00	(106,067.00)			
<b>Total Cognitive - Mild</b>	<b>553,012.00</b>	<b>(60,729.99)</b>	<b>492,282.01</b>	<b>492,282.01</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers	304,233.00	(80,819.47)	223,413.53	223,413.53	
Other Salaries for Instruction	33,005.00	22,611.00	55,616.00	55,616.00	
<b>Total Cognitive - Moderate</b>	<b>337,238.00</b>	<b>(58,208.47)</b>	<b>279,029.53</b>	<b>279,029.53</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	1,277,054.00	381,756.78	1,658,810.78	1,658,810.78	
Other Salaries for Instruction	431,900.00	4,304.31	436,204.31	436,204.31	
<b>Total Learning and/or Language Disabilities</b>	<b>1,708,954.00</b>	<b>386,061.09</b>	<b>2,095,015.09</b>	<b>2,095,015.09</b>	<b>-</b>



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ 38,951.68	\$ 38,951.68	\$ 38,951.68	\$ -
Behavioral Disabilities:					
Salaries of Teachers	574,459.00	(69,763.74)	504,695.26	504,695.26	
Other Salaries for Instruction	157,017.00	(1,691.92)	155,325.08	155,325.08	
Total Behavioral Disabilities	731,476.00	(71,455.66)	660,020.34	660,020.34	-
Multiple Disabilities:					
Salaries of Teachers	377,478.00	(48,266.00)	329,212.00	329,212.00	
Other Salaries for Instruction	146,205.00	(64,444.00)	81,761.00	81,761.00	
Total Multiple Disabilities	523,683.00	(112,710.00)	410,973.00	410,973.00	-
Resource Room / Resource Center:					
Salaries of Teachers	8,040,180.00	(1,030,847.82)	7,009,332.18	7,009,332.18	
Other Salaries for Instruction		20,222.00	20,222.00	20,222.00	
Total Resource Room / Resource Center	8,040,180.00	(1,010,625.82)	7,029,554.18	7,029,554.18	-
Autism:					
Salaries of Teachers	962,543.00	(71,997.11)	890,545.89	890,545.89	
Other Salaries for Instruction	344,419.00	(74,580.29)	269,838.71	269,838.71	
Total Autism	1,306,962.00	(146,577.40)	1,160,384.60	1,160,384.60	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers	236,714.00	12,500.00	249,214.00	249,214.00	
Other Salaries for Instruction	95,641.00	(95,641.00)			
Total Preschool Disabilities - Full-Time:	332,355.00	(83,141.00)	249,214.00	249,214.00	-
Total Special Education	13,533,860.00	(1,118,435.57)	12,415,424.43	12,415,424.43	-

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 4,315,616.00	\$ (853,076.91)	\$ 3,462,539.09	\$ 3,462,539.09	
Other Salaries for Instruction	73,993.00	6,793.84	80,786.84	80,786.84	
Total Bilingual Education	4,389,609.00	(846,283.07)	3,543,325.93	3,543,325.93	\$ -
School Sponsored Athletics - Instruction:					
Salaries	263,748.00	374,870.31	638,618.31	638,618.31	
Supplies and Materials	175,532.00	(71,773.15)	103,758.85	103,758.85	
Total School Sponsored Athletics - Instruction	439,280.00	303,097.16	742,377.16	742,377.16	-
Before/After School Programs - Instruction:					
Other Salaries of Instruction	83,100.00	(71,526.98)	11,573.02	11,573.02	-
Before/After School Programs - Support Services:					
Salaries	-	1,433.95	1,433.95	1,433.95	-
Total Before/After School Programs	83,100.00	(70,093.03)	13,006.97	13,006.97	-
Instructional/Alternative Education Program - Instruction:					
Salaries	475,846.00	152,091.69	627,937.69	627,937.69	-
Instructional Alternative Education Program - Support Services					
Salaries	-	252,620.26	252,620.26	252,620.26	-
Total Instructional Alternative Education Program	475,846.00	404,711.95	880,557.95	880,557.95	-
Total Instruction	49,898,162.47	(1,853,103.02)	48,045,059.45	48,045,059.45	-

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 533,972.00	\$ 195,807.29	\$ 729,779.29	\$ 729,779.29	
Salaries of Drop-Out Prevention Officer/Coordinators	139,706.00	7,868.30	147,574.30	147,574.30	
Salaries of Family Support Teams	260,068.00	(2,175.77)	257,892.23	257,892.23	
Salaries of Community/School Coordinators	54,555.00	1,135,329.98	1,189,884.98	1,189,884.98	
Supplies and Materials	30,450.00	(22,228.34)	8,221.66	8,221.66	
Other Objects		350.00	350.00	350.00	
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>1,018,751.00</b>	<b>1,314,951.46</b>	<b>2,333,702.46</b>	<b>2,333,702.46</b>	<b>\$ -</b>
Undistributed Expenditures - Health Services:					
Salaries	1,643,463.00	(37,810.13)	1,605,652.87	1,605,652.87	
Purchased Professional and Technical Services	6,208.00	7,552.04	13,760.04	13,760.04	
<b>Total Undistributed Expenditures - Health Services</b>	<b>1,649,671.00</b>	<b>(30,258.09)</b>	<b>1,619,412.91</b>	<b>1,619,412.91</b>	<b>-</b>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	1,891,508.00	917.13	1,892,425.13	1,892,425.13	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	1,888,571.00	(148,253.60)	1,740,317.40	1,740,317.40	
Supplies and Materials	116,972.34	(34,506.72)	82,465.62	82,465.62	
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>2,005,543.34</b>	<b>(182,760.32)</b>	<b>1,822,783.02</b>	<b>1,822,783.02</b>	<b>-</b>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	60,110.00	(47,469.53)	12,640.47	12,640.47	
Other Purchased Services	6,011.00	(5,793.04)	217.96	217.96	
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>66,121.00</b>	<b>(53,262.57)</b>	<b>12,858.43</b>	<b>12,858.43</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 1,932,818.00	\$ 350,039.81	\$ 2,282,857.81	\$ 2,282,857.81	
Salaries of Other Professional Staff	179,375.00	839,919.80	1,019,294.80	1,019,294.80	
Salaries of Secretarial and Clerical Assistants	777,760.00	164,139.54	941,899.54	941,899.54	
Other Salaries	7,116.00	13,804.66	20,920.66	20,920.66	
Other Purchased Services	36,066.00	(30,564.90)	5,501.10	5,501.10	
Other Objects		7,746.22	7,746.22	7,746.22	
<b>Total Undistributed Expenditures -</b>	<b>2,933,135.00</b>	<b>1,345,085.13</b>	<b>4,278,220.13</b>	<b>4,278,220.13</b>	<b>\$ -</b>
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	1,239,094.00	408,980.86	1,648,074.86	1,648,074.86	
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	63,573.00	(33,860.98)	29,712.02	29,712.02	
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	943,479.00		943,479.00	943,479.00	
Health Benefits	15,378,034.00	(912,000.00)	14,466,034.00	14,466,034.00	
<b>Total Undistributed Expenditures -</b>	<b>16,321,513.00</b>	<b>(912,000.00)</b>	<b>15,409,513.00</b>	<b>15,409,513.00</b>	<b>-</b>
Unallocated Employee Benefits					
Total Undistributed Expenditures	27,188,909.34	1,857,792.62	29,046,701.96	29,046,701.96	
<b>Total General Current Expense</b>	<b>77,087,071.81</b>	<b>4,689.60</b>	<b>77,091,761.41</b>	<b>77,091,761.41</b>	<b>-</b>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ 15,632.00	\$ (4,689.60)	\$ 10,942.40	\$ 10,942.40	\$ -
<b>District-Wide School Based Expenditures</b>	77,102,703.81	-	77,102,703.81	77,102,703.81	-
Other Financing Sources :					
Operating Transfer In	77,080,974.25	-	77,080,974.25	77,080,974.25	-
Total Other Financing Sources:	77,080,974.25	-	77,080,974.25	77,080,974.25	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(21,729.56)</u>	<u>-</u>	<u>(21,729.56)</u>	<u>(21,729.56)</u>	<u>-</u>
Fund Balances - July 1	21,729.56	-	21,729.56	21,729.56	-
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, 2020

<u>School: Camden Big Picture Learning Academy</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 317,977.00	\$ (15,916.22)	\$ 302,060.78	\$ 302,060.78	
Grades 1-5	898,741.00	(78,876.78)	819,864.22	819,864.22	
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	450.00	(450.00)			
Purchased Professional - Educational Services	1,710.00	137.63	1,847.63	1,847.63	
General Supplies	1,071.00	(1,071.00)			
Textbooks	2,250.00	(2,250.00)			
Other Objects					
<b>Total Regular Programs</b>	<b>1,222,199.00</b>	<b>(98,426.37)</b>	<b>1,123,772.63</b>	<b>1,123,772.63</b>	<b>\$ -</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers	89,355.00	(89,355.00)			
Other Salaries for Instruction					
<b>Total Cognitive - Moderate</b>	<b>89,355.00</b>	<b>(89,355.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Learning and/or Language Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

**School: Camden Big Picture Learning Academy**

**General Current Expense (Cont'd):**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	-	\$ -
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Multiple Disabilities	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	394,573.00	41,370.38	435,943.38	435,943.38	
Other Salaries for Instruction					
Total Resource Room / Resource Center	394,573.00	41,370.38	435,943.38	435,943.38	-
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	483,928.00	(47,984.62)	435,943.38	435,943.38	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Camden Big Picture Learning Academy</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 63,387.00	\$ 16,594.73	\$ 79,981.73	\$ 79,981.73	
Other Salaries for Instruction					
Total Bilingual Education	<u>63,387.00</u>	<u>16,594.73</u>	<u>79,981.73</u>	<u>79,981.73</u>	<u>\$ -</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Other Salaries of Instruction					
Before/After School Programs - Support Services:					
Salaries	<u>-</u>	<u>600.25</u>	<u>600.25</u>	<u>600.25</u>	<u>-</u>
Total Before/After School Programs	<u>-</u>	<u>600.25</u>	<u>600.25</u>	<u>600.25</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries					
Instructional Alternative Education Program - Support Services					
Salaries					
Total Instructional Alternative Education Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,769,514.00</u>	<u>(129,216.01)</u>	<u>1,640,297.99</u>	<u>1,640,297.99</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, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 28,917.00	\$ (24,954.84)	\$ 3,962.16	\$ 3,962.16	
Salaries of Drop-Out Prevention Officer/Coordinators	68,103.00	3,834.15	71,937.15	71,937.15	
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	855.00	65,067.09	65,067.09	65,067.09	
Supplies and Materials		(235.13)	619.87	619.87	
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<u>97,875.00</u>	<u>43,711.27</u>	<u>141,586.27</u>	<u>141,586.27</u>	<u>\$ -</u>
Undistributed Expenditures - Health Services:					
Salaries	154,323.00	8,100.00	162,423.00	162,423.00	
Purchased Professional and Technical Services	166.00	(166.00)			
<b>Total Undistributed Expenditures - Health Services</b>	<u>154,489.00</u>	<u>7,934.00</u>	<u>162,423.00</u>	<u>162,423.00</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	202,218.00	25,404.88	227,622.88	227,622.88	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	113,326.00	4,922.51	118,248.51	118,248.51	
Supplies and Materials	4,106.00	(1,832.18)	2,273.82	2,273.82	
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<u>117,432.00</u>	<u>3,090.33</u>	<u>120,522.33</u>	<u>120,522.33</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	1,710.00	(835.28)	874.72	874.72	
Other Purchased Services	171.00	(171.00)			
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<u>1,881.00</u>	<u>(1,006.28)</u>	<u>874.72</u>	<u>874.72</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, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 123,695.00	\$ 19,849.10	\$ 143,544.10	\$ 143,544.10	
Salaries of Other Professional Staff		73,348.45	73,348.45	73,348.45	
Salaries of Secretarial and Clerical Assistants	51,808.00	(13,445.28)	38,362.72	38,362.72	
Other Salaries					
Other Purchased Services	1,026.00	(1,026.00)			
Other Objects					
<b>Total Undistributed Expenditures -</b>	<b>176,529.00</b>	<b>78,726.27</b>	<b>255,255.27</b>	<b>255,255.27</b>	<b>\$ -</b>
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	112,848.00	57,642.18	170,490.18	170,490.18	
Undistributed Expenditures - Student Transportation:					
Contracted Services -	2,187.00	(2,187.00)	-	-	
(Other than Between Home & School) -Vendors					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	64,773.00		64,773.00	64,773.00	
Health Benefits	552,047.00	(47,500.00)	504,547.00	504,547.00	
<b>Total Undistributed Expenditures -</b>	<b>616,820.00</b>	<b>(47,500.00)</b>	<b>569,320.00</b>	<b>569,320.00</b>	<b>-</b>
Unallocated Employee Benefits	1,482,279.00	165,815.65	1,648,094.65	1,648,094.65	
<b>Total Undistributed Expenditures</b>	<b>3,251,793.00</b>	<b>36,599.64</b>	<b>3,288,392.64</b>	<b>3,288,392.64</b>	<b>-</b>
<b>Total General Current Expense</b>					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

**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)
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ 342.00	\$ (342.00)	\$ -	\$ -	\$ -
<b>District-Wide School Based Expenditures</b>	<u>3,252,135.00</u>	<u>36,257.64</u>	<u>3,288,392.64</u>	<u>3,288,392.64</u>	<u>-</u>
Other Financing Sources :					
Operating Transfer In	<u>3,252,135.00</u>	<u>36,257.64</u>	<u>3,288,392.64</u>	<u>3,288,392.64</u>	<u>-</u>
Total Other Financing Sources:	<u>3,252,135.00</u>	<u>36,257.64</u>	<u>3,288,392.64</u>	<u>3,288,392.64</u>	<u>-</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, 2020

**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)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 1,435,293.00	\$ (120,252.07)	\$ 1,315,040.93	\$ 1,315,040.93	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	648.00	(648.00)			
Purchased Professional - Educational Services	51,840.00	(7,325.86)	44,514.14	44,514.14	
General Supplies	1,512.00	1,735.10	3,247.10	3,247.10	
Textbooks	3,240.00	(2,535.00)	705.00	705.00	
Other Objects					
<b>Total Regular Programs</b>	<u>1,492,533.00</u>	<u>(129,025.83)</u>	<u>1,363,507.17</u>	<u>1,363,507.17</u>	\$ -
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Mild</b>	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Moderate</b>	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Learning and/or Language Disabilities</b>	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

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

**General Current Expense (Cont'd):**

	Adopted <u>Budget</u>	Budget <u>Amendments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual Favorable/ (Unfavorable)
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	-	\$ -
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Multiple Disabilities	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	293,221.00	(75,493.40)	217,727.60	217,727.60	
Other Salaries for Instruction					
Total Resource Room / Resource Center	293,221.00	(75,493.40)	217,727.60	217,727.60	-
Autism:					
Salaries of Teachers	137,906.00	(12,493.75)	125,412.25	125,412.25	
Other Salaries for Instruction	31,318.00	(6,529.50)	24,788.50	24,788.50	
Total Autism	169,224.00	(19,023.25)	150,200.75	150,200.75	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	462,445.00	(94,516.65)	367,928.35	367,928.35	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

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

**General Current Expense (Cont'd):**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Bilingual Education:					
Salaries of Teachers	\$ 14,389.00	\$ 69,341.40	\$ 83,730.40	\$ 83,730.40	
Other Salaries for Instruction					
Total Bilingual Education	<u>14,389.00</u>	<u>69,341.40</u>	<u>83,730.40</u>	<u>83,730.40</u>	<u>\$ -</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Other Salaries of Instruction	27,000.00	(25,055.40)	1,944.60	1,944.60	-
Before/After School Programs - Support Services:					
Salaries	-	-	-	-	-
Total Before/After School Programs	<u>27,000.00</u>	<u>(25,055.40)</u>	<u>1,944.60</u>	<u>1,944.60</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Instructional Alternative Education Program - Support Services					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,996,367.00</u>	<u>(179,256.48)</u>	<u>1,817,110.52</u>	<u>1,817,110.52</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, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 127,201.00	\$ (47,226.10)	\$ 79,974.90	\$ 79,974.90	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams		56,133.40	56,133.40	56,133.40	
Salaries of Community/School Coordinators	1,080.00	(481.14)	598.86	598.86	
Supplies and Materials		350.00	350.00	350.00	
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>128,281.00</b>	<b>8,776.16</b>	<b>137,057.16</b>	<b>137,057.16</b>	<b>\$ -</b>
Undistributed Expenditures - Health Services:					
Salaries	83,972.00	4,500.00	88,472.00	88,472.00	
Purchased Professional and Technical Services	205.00	(205.00)			
<b>Total Undistributed Expenditures - Health Services</b>	<b>84,177.00</b>	<b>4,295.00</b>	<b>88,472.00</b>	<b>88,472.00</b>	<b>-</b>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	90,400.00	7,434.60	97,834.60	97,834.60	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	112,750.00	(42,744.04)	70,005.96	70,005.96	
Supplies and Materials	6,381.00	(4,501.09)	1,879.91	1,879.91	
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>119,131.00</b>	<b>(47,245.13)</b>	<b>71,885.87</b>	<b>71,885.87</b>	<b>-</b>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	2,160.00	(2,160.00)			
Other Purchased Services	216.00	1.96	217.96	217.96	
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>2,376.00</b>	<b>(2,158.04)</b>	<b>217.96</b>	<b>217.96</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 135,022.00	\$ (25,376.51)	\$ 109,645.49	\$ 109,645.49	
Salaries of Other Professional Staff		67,062.50	67,062.50	67,062.50	
Salaries of Secretarial and Clerical Assistants		(2,592.00)			
Other Salaries	2,592.00	(1,296.00)			
Other Purchased Services	1,296.00				
Other Objects					
<b>Total Undistributed Expenditures -</b>	<b>138,910.00</b>	<b>37,797.99</b>	<b>176,707.99</b>	<b>176,707.99</b>	<b>\$ -</b>
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	65,521.00	(30,540.20)	34,980.80	34,980.80	
Undistributed Expenditures - Student Transportation:					
Contracted Services -	3,240.00	(411.20)	2,828.80	2,828.80	
(Other than Between Home & School) -Vendors					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	48,919.00		48,919.00	48,919.00	
Health Benefits	565,939.00	(45,000.00)	520,939.00	520,939.00	
Total Undistributed Expenditures -	<b>614,858.00</b>	<b>(45,000.00)</b>	<b>569,858.00</b>	<b>569,858.00</b>	<b>-</b>
Unallocated Employee Benefits					
Total Undistributed Expenditures	<u>1,246,894.00</u>	<u>(67,050.82)</u>	<u>1,179,843.18</u>	<u>1,179,843.18</u>	<u>-</u>
Total <b>General Current Expense</b>	<u>3,243,261.00</u>	<u>(246,307.30)</u>	<u>2,996,953.70</u>	<u>2,996,953.70</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, 2020

**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)
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ 432.00	\$ (432.00)	\$ -	\$ -	\$ -
<b>District-Wide School Based Expenditures</b>	<u>3,243,693.00</u>	<u>(246,739.30)</u>	<u>2,996,953.70</u>	<u>2,996,953.70</u>	<u>-</u>
Other Financing Sources :					
Operating Transfer In	<u>3,243,693.00</u>	<u>(246,739.30)</u>	<u>2,996,953.70</u>	<u>2,996,953.70</u>	<u>-</u>
Total Other Financing Sources:	<u>3,243,693.00</u>	<u>(246,739.30)</u>	<u>2,996,953.70</u>	<u>2,996,953.70</u>	<u>-</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, 2020

<u>School: Camden High School</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 1,823,472.00	\$ (25,182.95)	\$ 1,798,289.05	\$ 1,798,289.05	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	1,041.00	(1,041.00)			
Purchased Professional - Educational Services	3,470.00	976.27	4,446.27	4,446.27	
General Supplies	2,429.00	(1,802.60)	626.40	626.40	
Textbooks	5,205.00	(3,105.00)	2,100.00	2,100.00	
Other Objects					
<b>Total Regular Programs</b>	<u>1,835,617.00</u>	<u>(30,155.28)</u>	<u>1,805,461.72</u>	<u>1,805,461.72</u>	<u>\$ -</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers	69,103.00	7,040.00	76,143.00	76,143.00	
Other Salaries for Instruction	33,005.00	2,080.00	35,085.00	35,085.00	
<b>Total Cognitive - Moderate</b>	<u>102,108.00</u>	<u>9,120.00</u>	<u>111,228.00</u>	<u>111,228.00</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers		198,991.45	198,991.45	198,991.45	
Other Salaries for Instruction					
<b>Total Learning and/or Language Disabilities</b>	<u>-</u>	<u>198,991.45</u>	<u>198,991.45</u>	<u>198,991.45</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Camden High School</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Multiple Disabilities	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	872,924.00	(70,378.63)	802,545.37	802,545.37	
Other Salaries for Instruction					
Total Resource Room / Resource Center	872,924.00	(70,378.63)	802,545.37	802,545.37	-
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	975,032.00	137,732.82	1,112,764.82	1,112,764.82	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 21,197.00	\$ (5,153.10)	\$ 16,043.90	\$ 16,043.90	
Other Salaries for Instruction					
Total Bilingual Education	<u>21,197.00</u>	<u>(5,153.10)</u>	<u>16,043.90</u>	<u>16,043.90</u>	<u>\$ -</u>
School Sponsored Athletics - Instruction:					
Salaries	131,274.00	196,779.60	328,053.60	328,053.60	
Supplies and Materials	90,532.00	(42,334.42)	48,197.58	48,197.58	
Total School Sponsored Athletics - Instruction	<u>221,806.00</u>	<u>154,445.18</u>	<u>376,251.18</u>	<u>376,251.18</u>	<u>-</u>
Before/After School Programs - Instruction:					
Other Salaries of Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries	-	-	-	-	-
Total Before/After School Programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Instructional Alternative Education Program - Support Services					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,053,652.00</u>	<u>256,869.62</u>	<u>3,310,521.62</u>	<u>3,310,521.62</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, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 65,242.66	\$ 65,242.66	\$ 65,242.66	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams	\$ 78,004.00	(12,950.77)	65,053.23	65,053.23	
Salaries of Community/School Coordinators		71,342.74	71,342.74	71,342.74	
Supplies and Materials	1,735.00	(1,735.00)			
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<u>79,739.00</u>	<u>121,899.63</u>	<u>201,638.63</u>	<u>201,638.63</u>	<u>\$ -</u>
Undistributed Expenditures - Health Services:					
Salaries	161,032.00	(68,024.00)	93,008.00	93,008.00	
Purchased Professional and Technical Services	330.00	1,404.77	1,734.77	1,734.77	
<b>Total Undistributed Expenditures - Health Services</b>	<u>161,362.00</u>	<u>(66,619.23)</u>	<u>94,742.77</u>	<u>94,742.77</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	164,811.00	14,020.17	178,831.17	178,831.17	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	96,447.00	139,709.33	236,156.33	236,156.33	
Supplies and Materials	10,251.00	(6,782.81)	3,468.19	3,468.19	
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<u>106,698.00</u>	<u>132,926.52</u>	<u>239,624.52</u>	<u>239,624.52</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	3,470.00	(3,470.00)			
Other Purchased Services	347.00	(347.00)			
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<u>3,817.00</u>	<u>(3,817.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Camden High School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>	<u></u>	<u>Final to Actual</u>
					<u>Favorable/</u>
					<u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 117,880.00	\$ 14,069.58	\$ 131,949.58	\$ 131,949.58	
Salaries of Other Professional Staff	91,225.00	17,074.40	108,299.40	108,299.40	
Salaries of Secretarial and Clerical Assistants	53,114.00	3,669.92	56,783.92	56,783.92	
Other Salaries					
Other Purchased Services	2,082.00	(2,082.00)			
Other Objects		7,746.22	7,746.22	7,746.22	
<b>Total Undistributed Expenditures -</b>	<u>264,301.00</u>	<u>40,478.12</u>	<u>304,779.12</u>	<u>304,779.12</u>	<u>\$ -</u>
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	115,617.00	49,445.64	165,062.64	165,062.64	
Undistributed Expenditures - Student Transportation:					
Contracted Services -	5,205.00	(5,205.00)	-	-	
(Other than Between Home & School) -Vendors					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	77,511.00		77,511.00	77,511.00	
Health Benefits	949,389.00	(47,500.00)	901,889.00	901,889.00	
<b>Total Undistributed Expenditures -</b>	<u>1,026,900.00</u>	<u>(47,500.00)</u>	<u>979,400.00</u>	<u>979,400.00</u>	<u>-</u>
Unallocated Employee Benefits					
<b>Total Undistributed Expenditures</b>	<u>1,928,450.00</u>	<u>235,628.85</u>	<u>2,164,078.85</u>	<u>2,164,078.85</u>	<u>-</u>
<b>Total General Current Expense</b>	<u>4,982,102.00</u>	<u>492,498.47</u>	<u>5,474,600.47</u>	<u>5,474,600.47</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, 2020

<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>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ 694.00	\$ (694.00)	\$ -	\$ -	\$ -
<b>District-Wide School Based Expenditures</b>	4,982,796.00	491,804.47	5,474,600.47	5,474,600.47	-
Other Financing Sources :					
Operating Transfer In	4,982,264.00	491,804.47	5,474,068.47	5,474,068.47	-
Total Other Financing Sources:	4,982,264.00	491,804.47	5,474,068.47	5,474,068.47	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(532.00)	-	(532.00)	(532.00)	-
Fund Balances - July 1	532.00	-	532.00	532.00	-
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, 2020

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 222,823.00	\$ 26,546.33	\$ 249,369.33	\$ 249,369.33	
Grades 1-5	1,452,096.00	(73,938.08)	1,378,157.92	1,378,157.92	
Grades 6-8	657,592.00	(49,349.50)	608,242.50	608,242.50	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	87,108.00	56,048.46	143,156.46	143,156.46	
Purchased Professional - Educational Services	1,020.00	25,845.50	26,865.50	26,865.50	
General Supplies	104,678.52	(87,954.27)	16,724.25	16,724.25	
Textbooks	2,550.00	(2,550.00)			
Other Objects	5,100.00	(5,100.00)			
<b>Total Regular Programs</b>	<b>2,532,967.52</b>	<b>(110,451.56)</b>	<b>2,422,515.96</b>	<b>2,422,515.96</b>	<b>\$ -</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	201,661.00	124,168.67	325,829.67	325,829.67	
Other Salaries for Instruction	62,741.00	6,655.97	69,396.97	69,396.97	
<b>Total Learning and/or Language Disabilities</b>	<b>264,402.00</b>	<b>130,824.64</b>	<b>395,226.64</b>	<b>395,226.64</b>	<b>-</b>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

**School: Octavio V. Catto Community Family School**

**General Current Expense (Cont'd):**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers	77,303.00	4,673.20	81,976.20	81,976.20	
Other Salaries for Instruction	23,075.00	3,690.20	26,765.20	26,765.20	
Total Behavioral Disabilities	100,378.00	8,363.40	108,741.40	108,741.40	-
Multiple Disabilities:					
Salaries of Teachers	32,728.00	(32,728.00)	-	-	
Other Salaries for Instruction	32,728.00	(32,728.00)	-	-	
Total Multiple Disabilities					
Resource Room / Resource Center:					
Salaries of Teachers	726,947.00	(104,725.21)	622,221.79	622,221.79	
Other Salaries for Instruction	726,947.00	(104,725.21)	622,221.79	622,221.79	
Total Resource Room / Resource Center					
Autism:					
Salaries of Teachers		20,552.00	20,552.00	20,552.00	
Other Salaries for Instruction		20,552.00	20,552.00	20,552.00	
Total Autism					
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:					
Total Special Education	1,124,455.00	22,286.83	1,146,741.83	1,146,741.83	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

**School: Octavio V. Catto Community Family School**

**General Current Expense (Cont'd):**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Bilingual Education:					
Salaries of Teachers	\$ 500,160.00	\$ (18,086.48)	\$ 482,073.52	\$ 482,073.52	
Other Salaries for Instruction	21,224.00	1,200.00	22,424.00	22,424.00	
Total Bilingual Education	<u>521,384.00</u>	<u>(16,886.48)</u>	<u>504,497.52</u>	<u>504,497.52</u>	<u>\$ -</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Other Salaries of Instruction	56,100.00	(48,484.28)	7,615.72	7,615.72	
Before/After School Programs - Support Services:					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Before/After School Programs	<u>56,100.00</u>	<u>(48,484.28)</u>	<u>7,615.72</u>	<u>7,615.72</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional Alternative Education Program - Support Services					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instructional Alternative Education Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>4,234,906.52</u>	<u>(153,535.49)</u>	<u>4,081,371.03</u>	<u>4,081,371.03</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, 2020

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 64,934.00	\$ (9,905.27)	\$ 55,028.73	\$ 55,028.73	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	2,550.00	74,199.91 (2,550.00)	74,199.91	74,199.91	
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>67,484.00</b>	<b>61,744.64</b>	<b>129,228.64</b>	<b>129,228.64</b>	<b>\$ -</b>
Undistributed Expenditures - Health Services:					
Salaries	85,172.00	18,725.66	103,897.66	103,897.66	
Purchased Professional and Technical Services	510.00	1,865.25	2,375.25	2,375.25	
<b>Total Undistributed Expenditures - Health Services</b>	<b>85,682.00</b>	<b>20,590.91</b>	<b>106,272.91</b>	<b>106,272.91</b>	<b>-</b>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	88,308.00	5,747.00	94,055.00	94,055.00	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	109,488.00	7,599.92	117,087.92	117,087.92	
Supplies and Materials	7,416.00	(7,416.00)			
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>116,904.00</b>	<b>183.92</b>	<b>117,087.92</b>	<b>117,087.92</b>	<b>-</b>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	5,100.00	(5,100.00)			
Other Purchased Services	510.00	(510.00)			
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>5,610.00</b>	<b>(5,610.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Octavio V. Catto Community 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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 114,102.00	\$ 2,748.11	\$ 116,850.11	\$ 116,850.11	
Salaries of Other Professional Staff		47,281.17	47,281.17	47,281.17	
Salaries of Secretarial and Clerical Assistants	53,986.00	2,900.08	56,886.08	56,886.08	
Other Salaries	4,080.00	3,085.66	7,165.66	7,165.66	
Other Purchased Services	3,060.00	(3,060.00)			
Other Objects					
<b>Total Undistributed Expenditures -</b>	<b>175,228.00</b>	<b>52,955.02</b>	<b>228,183.02</b>	<b>228,183.02</b>	<b>\$ -</b>
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	62,357.00	32,877.64	95,234.64	95,234.64	
Undistributed Expenditures - Student Transportation:					
Contracted Services -	4,590.00	(4,590.00)	-	-	
(Other than Between Home & School) -Vendors					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	54,188.00		54,188.00	54,188.00	
Health Benefits	1,208,982.00	(46,000.00)	1,162,982.00	1,162,982.00	
<b>Total Undistributed Expenditures -</b>	<b>1,263,170.00</b>	<b>(46,000.00)</b>	<b>1,217,170.00</b>	<b>1,217,170.00</b>	<b>-</b>
Unallocated Employee Benefits	1,869,333.00	117,899.13	1,987,232.13	1,987,232.13	
<b>Total Undistributed Expenditures</b>	<b>6,104,239.52</b>	<b>(35,636.36)</b>	<b>6,068,603.16</b>	<b>6,068,603.16</b>	<b>-</b>
<b>Total General Current Expense</b>					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ 1,020.00	\$ (1,020.00)	\$ -	\$ -	\$ -
<b>District-Wide School Based Expenditures</b>	<u>6,105,259.52</u>	<u>(36,656.36)</u>	<u>6,068,603.16</u>	<u>6,068,603.16</u>	<u>-</u>
Other Financing Sources :					
Operating Transfer In	<u>6,105,131.00</u>	<u>(36,656.36)</u>	<u>6,068,474.64</u>	<u>6,068,474.64</u>	<u>-</u>
Total Other Financing Sources:	<u>6,105,131.00</u>	<u>(36,656.36)</u>	<u>6,068,474.64</u>	<u>6,068,474.64</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(128.52)</u>	<u>-</u>	<u>(128.52)</u>	<u>(128.52)</u>	<u>-</u>
Fund Balances - July 1	<u>128.52</u>	<u>-</u>	<u>128.52</u>	<u>128.52</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, 2020

<u>School: Coopers Poynt Family School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
					<u>Favorable/</u>
					<u>(Unfavorable)</u>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 137,206.00	\$ 962.25	\$ 138,168.25	\$ 138,168.25	
Grades 1-5	1,290,615.00	(179,612.01)	1,111,002.99	1,111,002.99	
Grades 6-8	391,475.00	(44,428.25)	347,046.75	347,046.75	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	686.00	64,025.28	64,025.28	64,025.28	
Purchased Professional - Educational Services	3,430.00	(686.00)	3,429.42	3,429.42	
General Supplies	1,715.00	(0.58)	500.00	500.00	
Textbooks	3,430.00	(1,215.00)	1,600.00	1,600.00	
Other Objects		(1,830.00)			
<b>Total Regular Programs</b>	<b>1,828,557.00</b>	<b>(162,784.31)</b>	<b>1,665,772.69</b>	<b>1,665,772.69</b>	<b>\$ -</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Mild</b>					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Moderate</b>					
Learning and/or Language Disabilities:					
Salaries of Teachers	221,014.00	(138,139.11)	82,874.89	82,874.89	
Other Salaries for Instruction	16,772.00	55,831.46	72,603.46	72,603.46	
<b>Total Learning and/or Language Disabilities</b>	<b>237,786.00</b>	<b>(82,307.65)</b>	<b>155,478.35</b>	<b>155,478.35</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Coopers Poynt Family School</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	84,572.00	105,815.25	190,387.25	190,387.25	
Other Salaries for Instruction	31,318.00	(13,646.00)	17,672.00	17,672.00	
Total Multiple Disabilities	115,890.00	92,169.25	208,059.25	208,059.25	-
Resource Room / Resource Center:					
Salaries of Teachers	651,469.00	(159,223.23)	492,245.77	492,245.77	
Other Salaries for Instruction					
Total Resource Room / Resource Center	651,469.00	(159,223.23)	492,245.77	492,245.77	-
Autism:					
Salaries of Teachers	127,690.00	(29,389.03)	98,300.97	98,300.97	
Other Salaries for Instruction	28,112.00	(28,112.00)			
Total Autism	155,802.00	(57,501.03)	98,300.97	98,300.97	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	1,160,947.00	(206,862.66)	954,084.34	954,084.34	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 118,191.00	\$ (45,309.33)	\$ 72,881.67	\$ 72,881.67	
Other Salaries for Instruction					
Total Bilingual Education	<u>118,191.00</u>	<u>(45,309.33)</u>	<u>72,881.67</u>	<u>72,881.67</u>	<u>\$ -</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Other Salaries of Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries	-	-	-	-	-
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Instructional Alternative Education Program - Support Services					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>3,107,695.00</u>	<u>(414,956.30)</u>	<u>2,692,738.70</u>	<u>2,692,738.70</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, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 54,040.50	\$ 54,040.50	\$ 54,040.50	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams		68,588.05	68,588.05	68,588.05	
Salaries of Community/School Coordinators		46.28	1,761.28	1,761.28	
Supplies and Materials	\$ 1,715.00				
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<u>1,715.00</u>	<u>122,674.83</u>	<u>124,389.83</u>	<u>124,389.83</u>	<u>\$ -</u>
Undistributed Expenditures - Health Services:					
Salaries	135,809.00	(135,608.95)	200.05	200.05	
Purchased Professional and Technical Services	343.00	544.43	887.43	887.43	
<b>Total Undistributed Expenditures - Health Services</b>	<u>136,152.00</u>	<u>(135,064.52)</u>	<u>1,087.48</u>	<u>1,087.48</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	87,708.00	(20,422.40)	67,285.60	67,285.60	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	106,600.00	(75,833.31)	30,766.69	30,766.69	
Supplies and Materials	5,432.00	(55.01)	5,376.99	5,376.99	
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<u>112,032.00</u>	<u>(75,888.32)</u>	<u>36,143.68</u>	<u>36,143.68</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	3,430.00	770.00	4,200.00	4,200.00	
Other Purchased Services	343.00	(343.00)			
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<u>3,773.00</u>	<u>427.00</u>	<u>4,200.00</u>	<u>4,200.00</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 109,400.00	\$ 19,259.81	\$ 128,659.81	\$ 128,659.81	
Salaries of Other Professional Staff		72,041.69	72,041.69	72,041.69	
Salaries of Secretarial and Clerical Assistants		52,519.41	52,519.41	52,519.41	
Other Salaries					
Other Purchased Services	2,058.00	(2,058.00)			
Other Objects					
<b>Total Undistributed Expenditures -</b>	<b>111,458.00</b>	<b>141,762.91</b>	<b>253,220.91</b>	<b>253,220.91</b>	<b>\$ -</b>
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	28,038.00	49,304.66	77,342.66	77,342.66	
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	3,087.00	(1,620.34)	1,466.66	1,466.66	
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	45,053.00		45,053.00	45,053.00	
Health Benefits	880,872.00	(47,000.00)	833,872.00	833,872.00	
<b>Total Undistributed Expenditures -</b>	<b>925,925.00</b>	<b>(47,000.00)</b>	<b>878,925.00</b>	<b>878,925.00</b>	<b>-</b>
Unallocated Employee Benefits					
Total Undistributed Expenditures	1,409,888.00	34,173.82	1,444,061.82	1,444,061.82	
<b>Total General Current Expense</b>	<b>4,517,583.00</b>	<b>(380,782.48)</b>	<b>4,136,800.52</b>	<b>4,136,800.52</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ 686.00	\$ (686.00)	\$ -	\$ -	\$ -
<b>District-Wide School Based Expenditures</b>	4,518,269.00	(381,468.48)	4,136,800.52	4,136,800.52	-
Other Financing Sources :					
Operating Transfer In	4,517,824.00	(381,468.48)	4,136,355.52	4,136,355.52	-
Total Other Financing Sources:	4,517,824.00	(381,468.48)	4,136,355.52	4,136,355.52	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(445.00)	-	(445.00)	(445.00)	-
Fund Balances - July 1	445.00	-	445.00	445.00	-
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, 2020

**School: Alfred Cramer College Preparatory Lab School**

**General Current Expense:**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 106,442.00	\$ 17,755.90	\$ 124,197.90	\$ 124,197.90	
Grades 1-5	1,102,588.00	201,870.79	1,304,458.79	1,304,458.79	
Grades 6-8	177,508.00	(177,508.00)			
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	984.00	50,550.00	50,550.00	50,550.00	
Purchased Professional - Educational Services					
General Supplies	11,557.90	(1,019.04)	10,538.86	10,538.86	
Textbooks	2,460.00	(2,460.00)			
Other Objects	4,920.00	(4,920.00)			
<b>Total Regular Programs</b>	<b>1,406,459.90</b>	<b>83,285.65</b>	<b>1,489,745.55</b>	<b>1,489,745.55</b>	<b>\$ -</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	113,110.00	5,745.82	118,855.82	118,855.82	
Other Salaries for Instruction	54,555.00	(31,753.90)	22,801.10	22,801.10	
<b>Total Learning and/or Language Disabilities</b>	<b>167,665.00</b>	<b>(26,008.08)</b>	<b>141,656.92</b>	<b>141,656.92</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

**School: Alfred Cramer College Preparatory Lab School**

**General Current Expense (Cont'd):**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers	70,603.00	(70,603.00)			
Other Salaries for Instruction					
Total Behavioral Disabilities	<u>70,603.00</u>	<u>(70,603.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource Room / Resource Center:					
Salaries of Teachers	300,272.00	(58,273.00)	241,999.00	241,999.00	
Other Salaries for Instruction					
Total Resource Room / Resource Center	<u>300,272.00</u>	<u>(58,273.00)</u>	<u>241,999.00</u>	<u>241,999.00</u>	<u>-</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Autism	<u>-</u>	<u>-</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>538,540.00</u>	<u>(154,884.08)</u>	<u>383,655.92</u>	<u>383,655.92</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, 2020

**School: Alfred Cramer College Preparatory Lab School**

**General Current Expense (Cont'd):**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Bilingual Education:					
Salaries of Teachers	\$ 1,495,894.00	\$ (733,864.31)	\$ 762,029.69	\$ 762,029.69	
Other Salaries for Instruction	20,581.00	1,100.00	21,681.00	21,681.00	
Total Bilingual Education	<u>1,516,475.00</u>	<u>(732,764.31)</u>	<u>783,710.69</u>	<u>783,710.69</u>	<u>\$ -</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Other Salaries of Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries	-	-	-	-	-
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Instructional Alternative Education Program - Support Services					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>3,461,474.90</u>	<u>(804,362.74)</u>	<u>2,657,112.16</u>	<u>2,657,112.16</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, 2020

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators		\$ 56,900.00	\$ 56,900.00	\$ 56,900.00	
Supplies and Materials	\$ 2,460.00	(2,460.00)			
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<u>2,460.00</u>	<u>54,440.00</u>	<u>56,900.00</u>	<u>56,900.00</u>	<u>\$ -</u>
Undistributed Expenditures - Health Services:					
Salaries	73,303.00	24,053.88	97,356.88	97,356.88	
Purchased Professional and Technical Services	492.00	760.57	1,252.57	1,252.57	
<b>Total Undistributed Expenditures - Health Services</b>	<u>73,795.00</u>	<u>24,814.45</u>	<u>98,609.45</u>	<u>98,609.45</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	90,400.00	5,800.50	96,200.50	96,200.50	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	90,071.00	(77,649.64)	12,421.36	12,421.36	
Supplies and Materials	7,154.00	(7,154.00)			
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<u>97,225.00</u>	<u>(84,803.64)</u>	<u>12,421.36</u>	<u>12,421.36</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	4,920.00	(4,920.00)			
Other Purchased Services	492.00	(492.00)			
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<u>5,412.00</u>	<u>(5,412.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

**School: Alfred Cramer College Preparatory Lab School**

**General Current Expense (Cont'd):**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 108,759.00	\$ 26,116.18	\$ 134,875.18	\$ 134,875.18	
Salaries of Other Professional Staff		28,739.60	28,739.60	28,739.60	
Salaries of Secretarial and Clerical Assistants	51,088.00	2,750.08	53,838.08	53,838.08	
Other Salaries					
Other Purchased Services	2,952.00	(2,952.00)			
Other Objects					
<b>Total Undistributed Expenditures -</b>	<u>162,799.00</u>	<u>54,653.86</u>	<u>217,452.86</u>	<u>217,452.86</u>	<u>\$ -</u>
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	<u>41,951.00</u>	<u>21,492.72</u>	<u>63,443.72</u>	<u>63,443.72</u>	<u>-</u>
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	<u>4,428.00</u>	<u>(3,793.60)</u>	<u>634.40</u>	<u>634.40</u>	<u>-</u>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	47,972.00		47,972.00	47,972.00	
Health Benefits	<u>1,029,345.00</u>	<u>(46,000.00)</u>	<u>983,345.00</u>	<u>983,345.00</u>	
<b>Total Undistributed Expenditures -</b>	<u>1,077,317.00</u>	<u>(46,000.00)</u>	<u>1,031,317.00</u>	<u>1,031,317.00</u>	<u>-</u>
Unallocated Employee Benefits					
Total Undistributed Expenditures	<u>1,555,787.00</u>	<u>21,192.29</u>	<u>1,576,979.29</u>	<u>1,576,979.29</u>	<u>-</u>
<b>Total General Current Expense</b>	<u>5,017,261.90</u>	<u>(783,170.45)</u>	<u>4,234,091.45</u>	<u>4,234,091.45</u>	<u>-</u>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

**School: Alfred Cramer 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)
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ 984.00	\$ (984.00)	\$ -	\$ -	\$ -
<b>District-Wide School Based Expenditures</b>	<u>5,018,245.90</u>	<u>(784,154.45)</u>	<u>4,234,091.45</u>	<u>4,234,091.45</u>	<u>-</u>
Other Financing Sources :					
Operating Transfer In	<u>5,018,086.00</u>	<u>(784,154.45)</u>	<u>4,233,931.55</u>	<u>4,233,931.55</u>	<u>-</u>
Total Other Financing Sources:	<u>5,018,086.00</u>	<u>(784,154.45)</u>	<u>4,233,931.55</u>	<u>4,233,931.55</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(159.90)</u>	<u>-</u>	<u>(159.90)</u>	<u>(159.90)</u>	<u>-</u>
Fund Balances - July 1	<u>159.90</u>	<u>-</u>	<u>159.90</u>	<u>159.90</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, 2020

<u>School: Creative Arts Morgan Village Academy</u>	<u>Adopted</u>	<u>Budget</u>	<u>Amendments</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
						<u>Favorable/</u>
						<u>(Unfavorable)</u>
<b>General Current Expense:</b>						
Regular Programs - Instruction:						
Salaries of Teachers:						
Kindergarten	\$ 632,657.00	\$ 66,315.30	\$ 698,972.30	\$ 698,972.30	698,972.30	
Grades 1-5	2,109,865.00	(231,433.17)	1,878,431.83	1,878,431.83	1,878,431.83	
Grades 6-8						
Grades 9-12						
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	1,407.00	(928.00)	479.00	479.00	479.00	
Purchased Professional - Educational Services	3,530.00	(3,064.91)	465.09	465.09	465.09	
General Supplies	2,205.00	(2,205.00)	-	-	-	
Textbooks	4,630.00	(1,551.60)	3,078.40	3,078.40	3,078.40	
Other Objects						
<b>Total Regular Programs</b>	<u>2,754,294.00</u>	<u>(172,867.38)</u>	<u>2,581,426.62</u>	<u>2,581,426.62</u>	<u>2,581,426.62</u>	<u>\$ -</u>
Special Education:						
Cognitive - Mild:						
Salaries of Teachers	218,598.00	29,797.00	248,395.00	248,395.00	248,395.00	
Other Salaries for Instruction	37,502.00	(37,502.00)	-	-	-	
<b>Total Cognitive - Mild</b>	<u>256,100.00</u>	<u>(7,705.00)</u>	<u>248,395.00</u>	<u>248,395.00</u>	<u>248,395.00</u>	<u>-</u>
Cognitive - Moderate:						
Salaries of Teachers						
Other Salaries for Instruction						
<b>Total Cognitive - Moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:						
Salaries of Teachers						
Other Salaries for Instruction						
<b>Total Learning and/or Language Disabilities</b>	<u>-</u>	<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, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Multiple Disabilities	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	448,153.00	13,873.77	462,026.77	462,026.77	
Other Salaries for Instruction					
Total Resource Room / Resource Center	448,153.00	13,873.77	462,026.77	462,026.77	-
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	704,253.00	6,168.77	710,421.77	710,421.77	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Creative Arts Morgan Village Academy</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers		\$ 13,766.20	\$ 13,766.20	\$ 13,766.20	
Other Salaries for Instruction					
Total Bilingual Education	\$ -	13,766.20	13,766.20	13,766.20	\$ -
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Other Salaries of Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries	-	-	-	-	-
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Instructional Alternative Education Program - Support Services					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	3,458,547.00	(152,932.41)	3,305,614.59	3,305,614.59	-

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 29,793.00	\$ 30,135.92	\$ 59,928.92	\$ 59,928.92	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams	82,204.00	5,075.08	87,279.08	87,279.08	
Salaries of Community/School Coordinators		48,600.08	48,600.08	48,600.08	
Supplies and Materials	1,765.00	(551.01)	1,213.99	1,213.99	
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>113,762.00</b>	<b>83,260.07</b>	<b>197,022.07</b>	<b>197,022.07</b>	<b>\$ -</b>
Undistributed Expenditures - Health Services:					
Salaries	189,397.00	10,000.04	199,397.04	199,397.04	
Purchased Professional and Technical Services	342.00	611.12	953.12	953.12	
<b>Total Undistributed Expenditures - Health Services</b>	<b>189,739.00</b>	<b>10,611.16</b>	<b>200,350.16</b>	<b>200,350.16</b>	<b>-</b>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	177,216.00	8,700.00	185,916.00	185,916.00	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	90,071.00	18,680.30	108,751.30	108,751.30	
Supplies and Materials	8,432.00	(2,768.04)	5,663.96	5,663.96	
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>98,503.00</b>	<b>15,912.26</b>	<b>114,415.26</b>	<b>114,415.26</b>	<b>-</b>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	3,530.00	(3,145.00)	385.00	385.00	
Other Purchased Services	353.00	(353.00)			
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>3,883.00</b>	<b>(3,498.00)</b>	<b>385.00</b>	<b>385.00</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 156,121.00	\$ 12,632.32	\$ 168,753.32	\$ 168,753.32	
Salaries of Other Professional Staff		61,871.94	61,871.94	61,871.94	
Salaries of Secretarial and Clerical Assistants	53,549.00	2,900.04	56,449.04	56,449.04	
Other Salaries					
Other Purchased Services	2,118.00	(550.50)	1,567.50	1,567.50	
Other Objects					
<b>Total Undistributed Expenditures -</b>	<b>211,788.00</b>	<b>76,853.80</b>	<b>288,641.80</b>	<b>288,641.80</b>	<b>\$ -</b>
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	41,951.00	72,384.12	114,335.12	114,335.12	
Undistributed Expenditures - Student Transportation:					
Contracted Services -	4,497.00	(4,497.00)	-	-	
(Other than Between Home & School) -Vendors					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	64,709.00		64,709.00	64,709.00	
Health Benefits	1,018,928.00	(39,000.00)	979,928.00	979,928.00	
Total Undistributed Expenditures -	<b>1,083,637.00</b>	<b>(39,000.00)</b>	<b>1,044,637.00</b>	<b>1,044,637.00</b>	<b>-</b>
Unallocated Employee Benefits					
Total Undistributed Expenditures	1,924,976.00	220,726.41	2,145,702.41	2,145,702.41	
<b>Total General Current Expense</b>	<b>5,383,523.00</b>	<b>67,794.00</b>	<b>5,451,317.00</b>	<b>5,451,317.00</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ 706.00	\$ (706.00)	\$ -	\$ -	\$ -
<b>District-Wide School Based Expenditures</b>	5,384,229.00	67,088.00	5,451,317.00	5,451,317.00	-
Other Financing Sources :	5,383,750.00	67,088.00	5,450,838.00	5,450,838.00	-
Operating Transfer In	5,383,750.00	67,088.00	5,450,838.00	5,450,838.00	-
Total Other Financing Sources:	(479.00)	-	(479.00)	(479.00)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	479.00	-	479.00	479.00	-
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, 2020

<u>School: Dr. Henry H. Davis Elementary School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
					<u>Favorable/</u>
					<u>(Unfavorable)</u>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 228,931.00	\$ (67,263.00)	\$ 161,668.00	\$ 161,668.00	
Grades 1-5	1,614,466.00	(615,438.03)	999,027.97	999,027.97	
Grades 6-8	729,180.00	(325,561.00)	403,619.00	403,619.00	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	1,084.00	53,825.00	53,825.00	53,825.00	
Purchased Professional - Educational Services	9,750.47	(1,084.00)	9,336.98	9,336.98	
General Supplies	2,715.00	(413.49)	9,336.98	9,336.98	
Textbooks	5,430.00	(2,715.00)	553.50	553.50	
Other Objects		(4,876.50)	553.50	553.50	
<b>Total Regular Programs</b>	<b>2,591,556.47</b>	<b>(963,526.02)</b>	<b>1,628,030.45</b>	<b>1,628,030.45</b>	<b>\$ -</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	228,347.00	15,540.01	243,887.01	243,887.01	
Other Salaries for Instruction	68,565.00	(68,565.00)			
<b>Total Cognitive - Mild</b>	<b>296,912.00</b>	<b>(53,024.99)</b>	<b>243,887.01</b>	<b>243,887.01</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	73,903.00	(73,903.00)			
Other Salaries for Instruction	20,762.00	(20,762.00)			
<b>Total Learning and/or Language Disabilities</b>	<b>94,665.00</b>	<b>(94,665.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Dr. Henry H. Davis Elementary School</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers	144,463.00	(47,338.10)	97,124.90	97,124.90	
Other Salaries for Instruction	31,318.00	(31,318.00)			
Total Behavioral Disabilities	175,781.00	(78,656.10)	97,124.90	97,124.90	-
Multiple Disabilities:					
Salaries of Teachers	26,092.00	(26,092.00)			
Other Salaries for Instruction					
Total Multiple Disabilities	26,092.00	(26,092.00)	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	298,397.00	2,917.53	301,314.53	301,314.53	
Other Salaries for Instruction					
Total Resource Room / Resource Center	298,397.00	2,917.53	301,314.53	301,314.53	-
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	891,847.00	(249,520.56)	642,326.44	642,326.44	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Dr. Henry H. Davis Elementary School</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 172,880.00	\$ (105,151.00)	\$ 67,729.00	\$ 67,729.00	
Other Salaries for Instruction					
Total Bilingual Education	<u>172,880.00</u>	<u>(105,151.00)</u>	<u>67,729.00</u>	<u>67,729.00</u>	<u>\$ -</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Other Salaries of Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries	-	-	-	-	-
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Instructional Alternative Education Program - Support Services					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>3,656,283.47</u>	<u>(1,318,197.58)</u>	<u>2,338,085.89</u>	<u>2,338,085.89</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, 2020

<u>School: Dr. Henry H. Davis Elementary School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>	<u></u>	<u>Final to Actual</u>
					<u>Favorable/</u>
					<u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators		\$ 52,699.92	\$ 52,699.92	\$ 52,699.92	
Supplies and Materials	\$ 2,715.00	(2,715.00)			
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<u>2,715.00</u>	<u>49,984.92</u>	<u>52,699.92</u>	<u>52,699.92</u>	<u>\$ -</u>
Undistributed Expenditures - Health Services:					
Salaries	76,403.00	5,688.46	82,091.46	82,091.46	
Purchased Professional and Technical Services	543.00	712.61	1,255.61	1,255.61	
<b>Total Undistributed Expenditures - Health Services</b>	<u>76,946.00</u>	<u>6,401.07</u>	<u>83,347.07</u>	<u>83,347.07</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	88,308.00	(6,905.00)	81,403.00	81,403.00	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	107,164.00	(72,551.50)	34,612.50	34,612.50	
Supplies and Materials	8,222.26	(7,896.00)	326.26	326.26	
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<u>115,386.26</u>	<u>(80,447.50)</u>	<u>34,938.76</u>	<u>34,938.76</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	5,430.00	(5,430.00)			
Other Purchased Services	543.00	(543.00)			
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<u>5,973.00</u>	<u>(5,973.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Dr. Henry H. Davis Elementary School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>	<u></u>	<u>Final to Actual</u>
					<u>Favorable/</u>
					<u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 135,963.00	\$ 4,397.47	\$ 140,360.47	\$ 140,360.47	
Salaries of Other Professional Staff		71,217.00	71,217.00	71,217.00	
Salaries of Secretarial and Clerical Assistants	54,091.00	2,899.96	56,990.96	56,990.96	
Other Salaries					
Other Purchased Services	3,258.00	(3,258.00)			
Other Objects					
<b>Total Undistributed Expenditures -</b>	<u>193,312.00</u>	<u>75,256.43</u>	<u>268,568.43</u>	<u>268,568.43</u>	<u>\$ -</u>
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	70,707.00	(24,870.27)	45,836.73	45,836.73	
Undistributed Expenditures - Student Transportation:					
Contracted Services -	4,887.00	(4,887.00)	-	-	
(Other than Between Home & School) -Vendors					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	51,389.00		51,389.00	51,389.00	
Health Benefits	998,038.00	(97,000.00)	901,038.00	901,038.00	
<b>Total Undistributed Expenditures -</b>	<u>1,049,427.00</u>	<u>(97,000.00)</u>	<u>952,427.00</u>	<u>952,427.00</u>	<u>-</u>
Unallocated Employee Benefits					
<b>Total Undistributed Expenditures</b>	<u>1,607,661.26</u>	<u>(88,440.35)</u>	<u>1,519,220.91</u>	<u>1,519,220.91</u>	<u>-</u>
<b>Total General Current Expense</b>	<u>5,263,944.73</u>	<u>(1,406,637.93)</u>	<u>3,857,306.80</u>	<u>3,857,306.80</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, 2020

<u>School: Dr. Henry H. Davis Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ 1,086.00	\$ (1,086.00)	\$ -	\$ -	\$ -
<b>District-Wide School Based Expenditures</b>	5,265,030.73	(1,407,723.93)	3,857,306.80	3,857,306.80	-
Other Financing Sources :					
Operating Transfer In	5,260,384.00	(1,407,723.93)	3,852,660.07	3,852,660.07	-
Total Other Financing Sources:	5,260,384.00	(1,407,723.93)	3,852,660.07	3,852,660.07	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(4,646.73)	-	(4,646.73)	(4,646.73)	-
Fund Balances - July 1	4,646.73	-	4,646.73	4,646.73	-
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, 2020

<u>School: Thomas H. Dudley Family School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Amendments</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
						<u>Favorable/</u>
						<u>(Unfavorable)</u>
<b>General Current Expense:</b>						
Regular Programs - Instruction:						
Salaries of Teachers:						
Kindergarten	\$ 140,059.00	\$ (18,970.45)	\$ 121,088.55	\$ 121,088.55		
Grades 1-5	1,226,108.00	(100,786.50)	1,125,321.50	1,125,321.50		
Grades 6-8	487,803.00	(1,578.00)	486,225.00	486,225.00		
Grades 9-12						
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	833.00	24,526.15	24,526.15	24,526.15		
Purchased Professional - Educational Services		(833.00)				
General Supplies	4,170.00	9,896.06	14,066.06	14,066.06		
Textbooks	2,085.00	5,226.08	7,311.08	7,311.08		
Other Objects	4,170.00	(1,640.00)	2,530.00	2,530.00		
<b>Total Regular Programs</b>	<b>1,865,228.00</b>	<b>(84,159.66)</b>	<b>1,781,068.34</b>	<b>1,781,068.34</b>		<b>\$ -</b>
Special Education:						
Cognitive - Mild:						
Salaries of Teachers						
Other Salaries for Instruction						
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Cognitive - Moderate:						
Salaries of Teachers						
Other Salaries for Instruction						
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Learning and/or Language Disabilities:						
Salaries of Teachers	57,603.00	(57,603.00)				
Other Salaries for Instruction	31,318.00	(8,021.00)	23,297.00	23,297.00		
<b>Total Learning and/or Language Disabilities</b>	<b>88,921.00</b>	<b>(65,624.00)</b>	<b>23,297.00</b>	<b>23,297.00</b>		<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Thomas H. Dudley Family School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Auditory Impairments:					
Salaries of Teachers	-	-	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	54,887.00	6,617.36	61,504.36	61,504.36	
Other Salaries for Instruction	32,061.00	2,400.00	34,461.00	34,461.00	
Total Behavioral Disabilities	86,948.00	9,017.36	95,965.36	95,965.36	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Multiple Disabilities	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	437,047.00	10,498.54	447,545.54	447,545.54	
Other Salaries for Instruction					
Total Resource Room / Resource Center	437,047.00	10,498.54	447,545.54	447,545.54	-
Autism:					
Salaries of Teachers	238,500.00	(864.75)	237,635.25	237,635.25	
Other Salaries for Instruction	135,211.00	(46,736.10)	88,474.90	88,474.90	
Total Autism	373,711.00	(47,600.85)	326,110.15	326,110.15	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	986,627.00	(93,708.95)	892,918.05	892,918.05	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Thomas H. Dudley 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>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 697,871.00	\$ (169,881.71)	\$ 527,989.29	\$ 527,989.29	
Other Salaries for Instruction	32,188.00	4,493.84	36,681.84	36,681.84	
Total Bilingual Education	<u>730,059.00</u>	<u>(165,387.87)</u>	<u>564,671.13</u>	<u>564,671.13</u>	<u>\$ -</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Other Salaries of Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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>
Instructional Alternative Education Program - Support Services					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instructional Alternative Education Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,581,914.00</u>	<u>(343,256.48)</u>	<u>3,238,657.52</u>	<u>3,238,657.52</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, 2020

<u>School: Thomas H. Dudley 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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 51,599.00	\$ 4,209.01	\$ 55,808.01	\$ 55,808.01	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	2,085.00	58,190.00	58,190.00	58,190.00	
Supplies and Materials		(2,085.00)			
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>53,684.00</b>	<b>60,314.01</b>	<b>113,998.01</b>	<b>113,998.01</b>	<b>\$ -</b>
Undistributed Expenditures - Health Services:					
Salaries	88,155.00	(87,905.00)	250.00	250.00	
Purchased Professional and Technical Services	417.00	(2.78)	414.22	414.22	
<b>Total Undistributed Expenditures - Health Services</b>	<b>88,572.00</b>	<b>(87,907.78)</b>	<b>664.22</b>	<b>664.22</b>	<b>-</b>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	76,303.00	4,317.20	80,620.20	80,620.20	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	111,650.00	5,899.92	117,549.92	117,549.92	
Supplies and Materials	6,063.00	(989.55)	5,073.45	5,073.45	
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>117,713.00</b>	<b>4,910.37</b>	<b>122,623.37</b>	<b>122,623.37</b>	<b>-</b>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	4,170.00	(4,170.00)	-	-	
Other Purchased Services	417.00	(417.00)	-	-	
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>4,587.00</b>	<b>(4,587.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Thomas H. Dudley Family School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
					<u>Favorable/</u>
					<u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 112,049.00	\$ 4,461.50	\$ 116,510.50	\$ 116,510.50	
Salaries of Other Professional Staff		34,665.63	34,665.63	34,665.63	
Salaries of Secretarial and Clerical Assistants	51,088.00	(3,650.93)	47,437.07	47,437.07	
Other Salaries					
Other Purchased Services	2,502.00	(2,044.54)	457.46	457.46	
Other Objects					
Total Undistributed Expenditures -	<u>165,639.00</u>	<u>33,431.66</u>	<u>199,070.66</u>	<u>199,070.66</u>	<u>\$ -</u>
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	66,721.00	(3,479.80)	63,241.20	63,241.20	
Undistributed Expenditures - Student Transportation:					
Contracted Services -	3,753.00	(2,187.80)	1,565.20	1,565.20	
(Other than Between Home & School) -Vendors					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	59,220.00		59,220.00	59,220.00	
Health Benefits	1,108,725.00	(47,000.00)	1,061,725.00	1,061,725.00	
Total Undistributed Expenditures -	<u>1,167,945.00</u>	<u>(47,000.00)</u>	<u>1,120,945.00</u>	<u>1,120,945.00</u>	<u>-</u>
Unallocated Employee Benefits					
Total Undistributed Expenditures	<u>1,744,917.00</u>	<u>(42,189.14)</u>	<u>1,702,727.86</u>	<u>1,702,727.86</u>	<u>-</u>
Total General Current Expense	<u>5,326,831.00</u>	<u>(385,445.62)</u>	<u>4,941,385.38</u>	<u>4,941,385.38</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, 2020

<u>School: Thomas H. Dudley 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>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ 4,444.00	\$ (834.00)	\$ 3,610.00	\$ 3,610.00	\$ -
<b>District-Wide School Based Expenditures</b>	<u>5,331,275.00</u>	<u>(386,279.62)</u>	<u>4,944,995.38</u>	<u>4,944,995.38</u>	<u>-</u>
Other Financing Sources :					
Operating Transfer In	<u>5,327,665.00</u>	<u>(386,279.62)</u>	<u>4,941,385.38</u>	<u>4,941,385.38</u>	<u>-</u>
Total Other Financing Sources:	<u>5,327,665.00</u>	<u>(386,279.62)</u>	<u>4,941,385.38</u>	<u>4,941,385.38</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(3,610.00)</u>	<u>-</u>	<u>(3,610.00)</u>	<u>(3,610.00)</u>	<u>-</u>
Fund Balances - July 1	<u>3,610.00</u>	<u>-</u>	<u>3,610.00</u>	<u>3,610.00</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, 2020

<u>School: Early Childhood Development Center</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 84,572.00	\$ (84,572.00)			
Grades 1-5					
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction			125.94	125.94	
Purchased Professional - Educational Services			\$ 125.94	\$ 125.94	
General Supplies					
Textbooks					
Other Objects					
<b>Total Regular Programs</b>	<b>84,572.00</b>	<b>(84,446.06)</b>	<b>125.94</b>	<b>125.94</b>	<b>\$ -</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Learning and/or Language Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Early Childhood Development Center</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Multiple Disabilities	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	600,221.00	(60,615.75)	539,605.25	539,605.25	
Other Salaries for Instruction					
Total Resource Room / Resource Center	600,221.00	(60,615.75)	539,605.25	539,605.25	-
Autism:					
Salaries of Teachers	105,209.00	(105,209.00)			
Other Salaries for Instruction	31,318.00	(31,318.00)			
Total Autism	136,527.00	(136,527.00)	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers	236,714.00	(68,303.00)	168,411.00	168,411.00	
Other Salaries for Instruction	95,641.00	(95,641.00)			
Total Preschool Disabilities - Full-Time:	332,355.00	(163,944.00)	168,411.00	168,411.00	-
Total Special Education	1,069,103.00	(361,086.75)	708,016.25	708,016.25	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Early Childhood Development Center</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 28,777.00	\$ (28,777.00)			
Other Salaries for Instruction					
Total Bilingual Education	<u>28,777.00</u>	<u>(28,777.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Other Salaries of Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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>
Instructional Alternative Education Program - Support Services					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instructional Alternative Education Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>1,182,452.00</u>	<u>(474,309.81)</u>	<u>708,142.19</u>	<u>708,142.19</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, 2020

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

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Early Childhood Development Center</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
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					
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	\$ -	\$ -	\$ -	\$ -	\$ -
Undistributed Expenditures - Security:					
Salaries	41,951.00	(41,951.00)	-	-	-
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	-	-	-	-	-
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	16,385.00		16,385.00	16,385.00	
Health Benefits	454,825.00		454,825.00	454,825.00	
Total Undistributed Expenditures -	471,210.00	-	471,210.00	471,210.00	-
Unallocated Employee Benefits	513,161.00	(41,951.00)	471,210.00	471,210.00	-
Total Undistributed Expenditures	1,695,613.00	(516,260.81)	1,179,352.19	1,179,352.19	-
<b>Total General Current Expense</b>					

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Early Childhood Development Center</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ -	\$ -	\$ -	-	\$ -
<b>District-Wide School Based Expenditures</b>	<u>1,695,613.00</u>	<u>(516,260.81)</u>	<u>1,179,352.19</u>	<u>1,179,352.19</u>	<u>-</u>
Other Financing Sources :					
Operating Transfer In	<u>1,695,613.00</u>	<u>(516,260.81)</u>	<u>1,179,352.19</u>	<u>1,179,352.19</u>	<u>-</u>
<b>Total Other Financing Sources:</b>	<u>1,695,613.00</u>	<u>(516,260.81)</u>	<u>1,179,352.19</u>	<u>1,179,352.19</u>	<u>-</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, 2020

<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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 307,850.00	\$ (99,818.25)	\$ 208,031.75	\$ 208,031.75	
Grades 1-5	1,268,298.00	(90,725.19)	1,177,572.81	1,177,572.81	
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	625.00	94,944.00	94,944.00	94,944.00	
Purchased Professional - Educational Services	3,130.00	(625.00)	4,077.98	4,077.98	
General Supplies	1,565.00	947.98	2,098.72	2,098.72	
Textbooks	3,130.00	(1,565.00)	1,486,725.26	1,486,725.26	
Other Objects	3,130.00	(1,031.28)	2,098.72	2,098.72	
<b>Total Regular Programs</b>	<b>1,584,598.00</b>	<b>(97,872.74)</b>	<b>1,486,725.26</b>	<b>1,486,725.26</b>	<b>\$ -</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	
Other Salaries for Instruction	-	-	-	-	
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers	145,775.00	1,495.53	147,270.53	147,270.53	
Other Salaries for Instruction	-	20,531.00	20,531.00	20,531.00	
<b>Total Cognitive - Moderate</b>	<b>145,775.00</b>	<b>22,026.53</b>	<b>167,801.53</b>	<b>167,801.53</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	61,203.00	(2,440.00)	58,763.00	58,763.00	
Other Salaries for Instruction	16,881.00	900.00	17,781.00	17,781.00	
<b>Total Learning and/or Language Disabilities</b>	<b>78,084.00</b>	<b>(1,540.00)</b>	<b>76,544.00</b>	<b>76,544.00</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Forest Hill School</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	54,555.00	3,066.75	57,621.75	57,621.75	
Other Salaries for Instruction	26,833.00	37,256.00	64,089.00	64,089.00	
Total Multiple Disabilities	81,388.00	40,322.75	121,710.75	121,710.75	-
Resource Room / Resource Center:					
Salaries of Teachers	302,483.00	(93,427.85)	209,055.15	209,055.15	
Other Salaries for Instruction		20,222.00	20,222.00	20,222.00	
Total Resource Room / Resource Center	302,483.00	(73,205.85)	229,277.15	229,277.15	-
Autism:					
Salaries of Teachers	189,661.00	(3,355.55)	186,305.45	186,305.45	
Other Salaries for Instruction	70,896.00	6,632.31	77,528.31	77,528.31	
Total Autism	260,557.00	3,276.76	263,833.76	263,833.76	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	868,287.00	(9,119.81)	859,167.19	859,167.19	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers		\$ 60,655.00	\$ 60,655.00	\$ 60,655.00	
Other Salaries for Instruction					
Total Bilingual Education	\$ -	60,655.00	60,655.00	60,655.00	\$ -
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Other Salaries of Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries	-	-	-	-	-
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Instructional Alternative Education Program - Support Services					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	2,452,885.00	(46,337.55)	2,406,547.45	2,406,547.45	-

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 1,565.00	\$ 54,981.25 (1,565.00)	\$ 54,981.25	\$ 54,981.25	\$ -
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<u>1,565.00</u>	<u>53,416.25</u>	<u>54,981.25</u>	<u>54,981.25</u>	<u>\$ -</u>
Undistributed Expenditures - Health Services:					
Salaries	85,017.00	4,966.90	89,983.90	89,983.90	
Purchased Professional and Technical Services	588.00	645.45	1,233.45	1,233.45	
<b>Total Undistributed Expenditures - Health Services</b>	<u>85,605.00</u>	<u>5,612.35</u>	<u>91,217.35</u>	<u>91,217.35</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	91,445.00	(18,360.85)	73,084.15	73,084.15	-
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	124,175.00	(374.71)	123,800.29	123,800.29	
Supplies and Materials	4,551.00	(3,323.90)	1,227.10	1,227.10	
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<u>128,726.00</u>	<u>(3,698.61)</u>	<u>125,027.39</u>	<u>125,027.39</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	3,130.00	(175.00)	2,955.00	2,955.00	
Other Purchased Services	313.00	(313.00)			
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<u>3,443.00</u>	<u>(488.00)</u>	<u>2,955.00</u>	<u>2,955.00</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 123,513.00	\$ 61.03	\$ 123,574.03	\$ 123,574.03	
Salaries of Other Professional Staff		14,278.14	14,278.14	14,278.14	
Salaries of Secretarial and Clerical Assistants	51,688.00	2,920.08	54,608.08	54,608.08	
Other Salaries					
Other Purchased Services	1,878.00	(1,878.00)			
Other Objects					
<b>Total Undistributed Expenditures -</b>	<b>177,079.00</b>	<b>15,381.25</b>	<b>192,460.25</b>	<b>192,460.25</b>	<b>\$ -</b>
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	35,831.00		71,912.47	71,912.47	
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	2,817.00	(2,817.00)	-	-	
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	47,250.00		47,250.00	47,250.00	
Health Benefits	816,001.00	(39,000.00)	777,001.00	777,001.00	
<b>Total Undistributed Expenditures -</b>	<b>863,251.00</b>	<b>(39,000.00)</b>	<b>824,251.00</b>	<b>824,251.00</b>	<b>-</b>
Unallocated Employee Benefits					
Total Undistributed Expenditures	1,389,762.00	46,126.86	1,435,888.86	1,435,888.86	
<b>Total General Current Expense</b>	<b>3,842,647.00</b>	<b>(210.69)</b>	<b>3,842,436.31</b>	<b>3,842,436.31</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ 626.00	\$ (626.00)	\$ -	\$ -	\$ -
<b>District-Wide School Based Expenditures</b>	<u>3,843,273.00</u>	<u>(836.69)</u>	<u>3,842,436.31</u>	<u>3,842,436.31</u>	<u>-</u>
Other Financing Sources :					
Operating Transfer In	<u>3,842,998.00</u>	<u>(836.69)</u>	<u>3,842,161.31</u>	<u>3,842,161.31</u>	<u>-</u>
Total Other Financing Sources:	<u>3,842,998.00</u>	<u>(836.69)</u>	<u>3,842,161.31</u>	<u>3,842,161.31</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(275.00)</u>	<u>-</u>	<u>(275.00)</u>	<u>(275.00)</u>	<u>-</u>
Fund Balances - July 1	<u>275.00</u>	<u>-</u>	<u>275.00</u>	<u>275.00</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, 2020

<u>School: Riletta Twyne Cream Family School</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12		\$ 115,673.82	\$ 115,673.82	115,673.82	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
General Supplies	\$ 850.94	687.12	1,538.06	1,538.06	
Textbooks					
Other Objects					
<b>Total Regular Programs</b>	<u>850.94</u>	<u>116,360.94</u>	<u>117,211.88</u>	<u>117,211.88</u>	<u>\$ -</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Learning and/or Language Disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Riletta Twyne Cream Family School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>	<u>Final to Actual</u>
				<u>Favorable/</u>
				<u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>				
Auditory Impairments:				
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:				
Salaries of Teachers				
Other Salaries for Instruction				
Total Behavioral Disabilities	-	-	-	-
Multiple Disabilities:				
Salaries of Teachers	163,648.00	(163,648.00)		
Other Salaries for Instruction				
Total Multiple Disabilities	163,648.00	(163,648.00)	-	-
Resource Room / Resource Center:				
Salaries of Teachers	53,587.00	(53,587.00)		
Other Salaries for Instruction				
Total Resource Room / Resource Center	53,587.00	(53,587.00)	-	-
Autism:				
Salaries of Teachers				
Other Salaries for Instruction				
Total Autism	-	-	-	-
Preschool Disabilities - Full-Time:				
Salaries of Teachers		80,803.00	80,803.00	
Other Salaries for Instruction				
Total Preschool Disabilities - Full-Time:	-	80,803.00	80,803.00	-
Total Special Education	217,235.00	(136,432.00)	80,803.00	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Riletta Twyne Cream Family School</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Bilingual Education	\$ -	\$ -	\$ -	\$ -	\$ -
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Other Salaries of Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries	-	-	-	-	-
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Instructional Alternative Education Program - Support Services					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	218,085.94	(20,071.06)	198,014.88	198,014.88	-

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 395.00				
Salaries of Drop-Out Prevention Officer/Coordinators		\$ 2,658.33	\$ 2,658.33	2,658.33	
Salaries of Family Support Teams			395.00	395.00	
Salaries of Community/School Coordinators					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<u>395.00</u>	<u>2,658.33</u>	<u>3,053.33</u>	<u>3,053.33</u>	<u>\$ -</u>
Undistributed Expenditures - Health Services:					
Salaries					
Purchased Professional and Technical Services					
<b>Total Undistributed Expenditures - Health Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff					
<b>Undistributed Expenditures - Improvement of Instructional Services: Other Salaries Supplies and Materials</b>					
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services					
Other Purchased Services					
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Riletta Twyne Cream Family School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>	<u>Budget</u>	<u>Final to Actual</u>
					<u>Favorable/</u>
					<u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
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					
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	\$ -	\$ -	\$ -	\$ -	\$ -
Undistributed Expenditures - Security:					
Salaries	-	2,566.03	2,566.03	2,566.03	-
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	-	-	-	-	-
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	53,518.00		53,518.00	53,518.00	
Health Benefits					
Total Undistributed Expenditures -	53,518.00	-	53,518.00	53,518.00	-
Unallocated Employee Benefits	53,913.00	5,224.36	59,137.36	59,137.36	-
Total Undistributed Expenditures	271,998.94	(14,846.70)	257,152.24	257,152.24	-
<b>Total General Current Expense</b>					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ -	\$ -	\$ -	-	\$ -
<b>District-Wide School Based Expenditures</b>	<u>271,998.94</u>	<u>(14,846.70)</u>	<u>257,152.24</u>	<u>257,152.24</u>	<u>-</u>
Other Financing Sources :					
Operating Transfer In	<u>270,753.00</u>	<u>(14,846.70)</u>	<u>255,906.30</u>	<u>255,906.30</u>	<u>-</u>
Total Other Financing Sources:	<u>270,753.00</u>	<u>(14,846.70)</u>	<u>255,906.30</u>	<u>255,906.30</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(1,245.94)</u>	<u>-</u>	<u>(1,245.94)</u>	<u>(1,245.94)</u>	<u>-</u>
Fund Balances - July 1	<u>1,245.94</u>	<u>-</u>	<u>1,245.94</u>	<u>1,245.94</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, 2020

<u>School: Harry C. Sharp Elementary School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
					<u>Favorable/</u>
					<u>(Unfavorable)</u>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 165,211.00	\$ (4,696.00)	\$ 160,515.00	\$ 160,515.00	
Grades 1-5	1,047,689.00	89,781.51	1,137,470.51	1,137,470.51	
Grades 6-8	411,485.00	(11,243.80)	400,241.20	400,241.20	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	602.00	42,303.00	42,303.00	42,303.00	
Purchased Professional - Educational Services		(602.00)			
General Supplies	3,010.00	3,623.09	6,633.09	6,633.09	
Textbooks	1,505.00	(1,505.00)			
Other Objects	3,010.00	(2,802.00)	208.00	208.00	
<b>Total Regular Programs</b>	<u>1,632,512.00</u>	<u>114,858.80</u>	<u>1,747,370.80</u>	<u>1,747,370.80</u>	<u>\$ -</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Learning and/or Language Disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Harry C. Sharp Elementary School</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Multiple Disabilities	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	578,875.00	(11,044.35)	567,830.65	567,830.65	
Other Salaries for Instruction					
Total Resource Room / Resource Center	578,875.00	(11,044.35)	567,830.65	567,830.65	-
Autism:					
Salaries of Teachers	52,387.00	58,587.00	110,974.00	110,974.00	
Other Salaries for Instruction	28,112.00	6,693.00	34,805.00	34,805.00	
Total Autism	80,499.00	65,280.00	145,779.00	145,779.00	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	659,374.00	54,235.65	713,609.65	713,609.65	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Harry C. Sharp Elementary School</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 128,190.00	\$ (32,460.87)	\$ 95,729.13	\$ 95,729.13	
Other Salaries for Instruction					
Total Bilingual Education	<u>128,190.00</u>	<u>(32,460.87)</u>	<u>95,729.13</u>	<u>95,729.13</u>	<u>\$ -</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Other Salaries of Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries	-	-	-	-	-
Total Before/After School Programs	-	-	-	-	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Instructional Alternative Education Program - Support Services					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>2,420,076.00</u>	<u>136,633.58</u>	<u>2,556,709.58</u>	<u>2,556,709.58</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, 2020

<u>School: Harry C. Sharp Elementary School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>	<u></u>	<u>Final to Actual</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	1,505.00		1,505.00	1,399.36	105.64
Salaries of Drop-Out Prevention Officer/Coordinators		64,800.00	64,800.00	64,800.00	
Salaries of Family Support Teams		(105.64)	1,399.36	1,399.36	
Salaries of Community/School Coordinators					
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>1,505.00</b>	<b>64,694.36</b>	<b>66,199.36</b>	<b>66,199.36</b>	<b>\$ -</b>
Undistributed Expenditures - Health Services:					
Salaries	72,003.00	62,756.55	134,759.55	134,759.55	
Purchased Professional and Technical Services	301.00	(301.00)			
<b>Total Undistributed Expenditures - Health Services</b>	<b>72,304.00</b>	<b>62,455.55</b>	<b>134,759.55</b>	<b>134,759.55</b>	<b>-</b>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	88,755.00	5,300.00	94,055.00	94,055.00	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	108,825.00	(184.26)	108,640.74	108,640.74	
Supplies and Materials	4,377.00	243.12	4,620.12	4,620.12	
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>113,202.00</b>	<b>58.86</b>	<b>113,260.86</b>	<b>113,260.86</b>	<b>-</b>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	3,010.00	(3,010.00)			
Other Purchased Services	301.00	(301.00)			
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>3,311.00</b>	<b>(3,311.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Harry C. Sharp Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 115,158.00	\$ 13,138.42	\$ 128,296.42	\$ 128,296.42	
Salaries of Other Professional Staff	50,628.00	76,020.73	76,020.73	76,020.73	
Salaries of Secretarial and Clerical Assistants		4,010.08	54,638.08	54,638.08	
Other Salaries		11,950.00	11,950.00	11,950.00	
Other Purchased Services	1,806.00	(1,008.50)	797.50	797.50	
Other Objects					
<b>Total Undistributed Expenditures -</b>	<b>167,592.00</b>	<b>104,110.73</b>	<b>271,702.73</b>	<b>271,702.73</b>	<b>\$ -</b>
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	27,706.00	15,044.82	42,750.82	42,750.82	
Undistributed Expenditures - Student Transportation:					
Contracted Services -	2,709.00	28.28	2,737.28	2,737.28	
(Other than Between Home & School) -Vendors					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	37,267.00		37,267.00	37,267.00	
Health Benefits	775,669.00	(92,000.00)	683,669.00	683,669.00	
<b>Total Undistributed Expenditures -</b>	<b>812,936.00</b>	<b>(92,000.00)</b>	<b>720,936.00</b>	<b>720,936.00</b>	<b>-</b>
Unallocated Employee Benefits					
<b>Total Undistributed Expenditures</b>	<b>1,290,020.00</b>	<b>156,381.60</b>	<b>1,446,401.60</b>	<b>1,446,401.60</b>	<b>-</b>
<b>Total General Current Expense</b>	<b>3,710,096.00</b>	<b>293,015.18</b>	<b>4,003,111.18</b>	<b>4,003,111.18</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Harry C. Sharp Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ 602.00	\$ (602.00)	\$ -	\$ -	\$ -
<b>District-Wide School Based Expenditures</b>	<u>3,710,698.00</u>	<u>292,413.18</u>	<u>4,003,111.18</u>	<u>4,003,111.18</u>	<u>-</u>
Other Financing Sources :					
Operating Transfer In	<u>3,710,698.00</u>	<u>292,413.18</u>	<u>4,003,111.18</u>	<u>4,003,111.18</u>	<u>-</u>
Total Other Financing Sources:	<u>3,710,698.00</u>	<u>292,413.18</u>	<u>4,003,111.18</u>	<u>4,003,111.18</u>	<u>-</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, 2020

**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>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 145,287.00	\$ 64,358.55	\$ 209,645.55	\$ 209,645.55	
Grades 1-5	1,179,841.00	(188,170.56)	991,670.44	991,670.44	
Grades 6-8	410,768.00	(15,270.54)	395,497.46	395,497.46	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	668.00	78,437.88	78,437.88	78,437.88	
Purchased Professional - Educational Services	3,340.00	(668.00)			
General Supplies	1,670.00	10,690.84	14,030.84	14,030.84	
Textbooks	3,340.00	(1,670.00)			
Other Objects	3,340.00	(3,340.00)			
<b>Total Regular Programs</b>	<u>1,744,914.00</u>	<u>(55,631.83)</u>	<u>1,689,282.17</u>	<u>1,689,282.17</u>	<u>\$ -</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	
Other Salaries for Instruction	-	-	-	-	
<b>Total Cognitive - Mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	132,658.00	(5,452.00)	127,206.00	127,206.00	
Other Salaries for Instruction	32,292.00	(15,144.05)	17,147.95	17,147.95	
<b>Total Learning and/or Language Disabilities</b>	<u>164,950.00</u>	<u>(20,596.05)</u>	<u>144,353.95</u>	<u>144,353.95</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

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

**General Current Expense (Cont'd):**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	-	\$ -
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Multiple Disabilities	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	417,176.00	(103,854.04)	313,321.96	313,321.96	
Other Salaries for Instruction					
Total Resource Room / Resource Center	417,176.00	(103,854.04)	313,321.96	313,321.96	-
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	582,126.00	(124,450.09)	457,675.91	457,675.91	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

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

**General Current Expense (Cont'd):**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Bilingual Education:					
Salaries of Teachers	\$ 87,408.00	\$ 1,664.00	\$ 89,072.00	\$ 89,072.00	
Other Salaries for Instruction					
Total Bilingual Education	<u>87,408.00</u>	<u>1,664.00</u>	<u>89,072.00</u>	<u>89,072.00</u>	<u>\$ -</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Other Salaries of Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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>
Instructional Alternative Education Program - Support Services					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instructional Alternative Education Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,414,448.00</u>	<u>(178,417.92)</u>	<u>2,236,030.08</u>	<u>2,236,030.08</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, 2020

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 124,574.00	\$ 2,776.00	\$ 127,350.00	\$ 127,350.00	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	1,670.00	54,800.08 (1,670.00)	54,800.08	54,800.08	
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<u>126,244.00</u>	<u>55,906.08</u>	<u>182,150.08</u>	<u>182,150.08</u>	<u>\$ -</u>
Undistributed Expenditures - Health Services:					
Salaries	84,572.00	(12,369.00)	72,203.00	72,203.00	
Purchased Professional and Technical Services	334.00	(334.00)			
<b>Total Undistributed Expenditures - Health Services</b>	<u>84,906.00</u>	<u>(12,703.00)</u>	<u>72,203.00</u>	<u>72,203.00</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	76,703.00	5,800.50	82,503.50	82,503.50	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	112,522.00	9,199.92	121,721.92	121,721.92	
Supplies and Materials	4,857.00	(2,819.54)	2,037.46	2,037.46	
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<u>117,379.00</u>	<u>6,380.38</u>	<u>123,759.38</u>	<u>123,759.38</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	3,340.00	(3,340.00)			
Other Purchased Services	334.00	(334.00)			
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<u>3,674.00</u>	<u>(3,674.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 117,133.00	\$ 3,130.25	\$ 120,263.25	\$ 120,263.25	
Salaries of Other Professional Staff	51,934.00	85,999.92	85,999.92	85,999.92	
Salaries of Secretarial and Clerical Assistants		3,979.92	55,913.92	55,913.92	
Other Salaries		1,805.00	1,805.00	1,805.00	
Other Purchased Services	2,004.00	(2,004.00)			
Other Objects					
<b>Total Undistributed Expenditures -</b>	<u>171,071.00</u>	<u>92,911.09</u>	<u>263,982.09</u>	<u>263,982.09</u>	<u>\$ -</u>
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	69,389.00	44,374.16	113,763.16	113,763.16	
Undistributed Expenditures - Student Transportation:					
Contracted Services -	3,006.00	(1,206.28)	1,799.72	1,799.72	
(Other than Between Home & School) -Vendors					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	50,802.00		50,802.00	50,802.00	
Health Benefits	806,695.00	(89,000.00)	717,695.00	717,695.00	
<b>Total Undistributed Expenditures -</b>	<u>857,497.00</u>	<u>(89,000.00)</u>	<u>768,497.00</u>	<u>768,497.00</u>	<u>-</u>
Unallocated Employee Benefits	1,509,869.00	98,788.93	1,608,657.93	1,608,657.93	
<b>Total Undistributed Expenditures</b>	<u>3,924,317.00</u>	<u>(79,628.99)</u>	<u>3,844,688.01</u>	<u>3,844,688.01</u>	<u>-</u>
<b>Total General Current Expense</b>					

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

**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>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ 668.00	\$ (668.00)	\$ -	\$ -	\$ -
<b>District-Wide School Based Expenditures</b>	<u>3,924,985.00</u>	<u>(80,296.99)</u>	<u>3,844,688.01</u>	<u>3,844,688.01</u>	<u>-</u>
Other Financing Sources :					
Operating Transfer In	<u>3,924,985.00</u>	<u>(80,296.99)</u>	<u>3,844,688.01</u>	<u>3,844,688.01</u>	<u>-</u>
Total Other Financing Sources:	<u>3,924,985.00</u>	<u>(80,296.99)</u>	<u>3,844,688.01</u>	<u>3,844,688.01</u>	<u>-</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, 2020

<u>School: Veterans Memorial Family School</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten		\$ 89,088.75	\$ 89,088.75	89,088.75	
Grades 1-5		1,080,548.38	1,080,548.38	1,080,548.38	
Grades 6-8		440,374.44	440,374.44	440,374.44	
Grades 9-12					
Regular Programs - Undistributed Instruction:		19,232.00	19,232.00	19,232.00	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
General Supplies		712.85	712.85	712.85	
Textbooks					
Other Objects					
<b>Total Regular Programs</b>	<b>\$ -</b>	<b>1,629,956.42</b>	<b>1,629,956.42</b>	<b>1,629,956.42</b>	<b>\$ -</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		93,816.00	93,816.00	93,816.00	
Other Salaries for Instruction					
<b>Total Learning and/or Language Disabilities</b>	<b>-</b>	<b>93,816.00</b>	<b>93,816.00</b>	<b>93,816.00</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Veterans Memorial Family School</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers		76,279.00	76,279.00	76,279.00	
Other Salaries for Instruction		35,251.88	35,251.88	35,251.88	
Total Behavioral Disabilities	-	111,530.88	111,530.88	111,530.88	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Multiple Disabilities	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers		74,763.88	74,763.88	74,763.88	
Other Salaries for Instruction					
Total Resource Room / Resource Center	-	74,763.88	74,763.88	74,763.88	-
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	-	280,110.76	280,110.76	280,110.76	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers		\$ 325,118.08	\$ 325,118.08	\$ 325,118.08	
Other Salaries for Instruction					
Total Bilingual Education	\$ -	325,118.08	325,118.08	325,118.08	\$ -
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Other Salaries of Instruction	-	912.70	912.70	912.70	-
Before/After School Programs - Support Services:					
Salaries	-	-	-	-	-
Total Before/After School Programs	-	912.70	912.70	912.70	-
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Instructional Alternative Education Program - Support Services					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	-	2,236,097.96	2,236,097.96	2,236,097.96	-

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators		\$ 59,500.08	\$ 59,500.08	\$ 59,500.08	
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	\$ -	59,500.08	59,500.08	59,500.08	\$ -
Undistributed Expenditures - Health Services:					
Salaries		80,869.90	80,869.90	80,869.90	
Purchased Professional and Technical Services		178.75	178.75	178.75	
Total Undistributed Expenditures - Health Services	-	81,048.65	81,048.65	81,048.65	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff		95,700.25	95,700.25	95,700.25	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries		103,856.74	103,856.74	103,856.74	
Supplies and Materials	3,500.00	6,110.15	9,610.15	9,610.15	
Total Undistributed Expenditures - Improvement Instructional Services	3,500.00	109,966.89	113,466.89	113,466.89	-
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services					
Other Purchased Services					
Total Undistributed Expenditures - Instructional Staff Training Services	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Veterans Memorial Family School</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir		\$ 119,950.39	\$ 119,950.39	119,950.39	
Salaries of Other Professional Staff		12,979.19	12,979.19	12,979.19	
Salaries of Secretarial and Clerical Assistants		56,525.44	56,525.44	56,525.44	
Other Salaries					
Other Purchased Services					
Other Objects					
<b>Total Undistributed Expenditures -</b>					
Support Services-School Admin.	\$ -	189,455.02	189,455.02	189,455.02	\$ -
Undistributed Expenditures - Security:					
Salaries	-	28,282.43	28,282.43	28,282.43	-
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	-	-	-	-	-
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions					
Health Benefits					
<b>Total Undistributed Expenditures -</b>					
Unallocated Employee Benefits	-	-	-	-	-
<b>Total Undistributed Expenditures</b>	<u>3,500.00</u>	<u>563,953.32</u>	<u>567,453.32</u>	<u>567,453.32</u>	<u>-</u>
<b>Total General Current Expense</b>	<u>3,500.00</u>	<u>2,800,051.28</u>	<u>2,803,551.28</u>	<u>2,803,551.28</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, 2020

<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>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ -	\$ -	\$ -	\$ -	\$ -
<b>District-Wide School Based Expenditures</b>	3,500.00	2,800,051.28	2,803,551.28	2,803,551.28	-
Other Financing Sources :					
Operating Transfer In	-	2,800,051.28	2,800,051.28	2,800,051.28	-
Total Other Financing Sources:	-	2,800,051.28	2,800,051.28	2,800,051.28	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(3,500.00)	-	(3,500.00)	(3,500.00)	-
Fund Balances - July 1	3,500.00	-	3,500.00	3,500.00	-
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, 2020

<u>School: Henry B. Wilson Family School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Amendments</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>	<u>Actual</u>	<u>Final to Actual</u>
						<u>Favorable/</u>
						<u>(Unfavorable)</u>
<b>General Current Expense:</b>						
Regular Programs - Instruction:						
Salaries of Teachers:						
Kindergarten	\$ 336,111.00	\$ (87,392.00)		\$ 248,719.00	\$ 248,719.00	
Grades 1-5	1,828,361.00	(28,066.15)		1,800,294.85	1,800,294.85	
Grades 6-8	459,108.00	(2,602.18)		456,505.82	456,505.82	
Grades 9-12						
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	88,308.00	157,756.00		246,064.00	246,064.00	
Purchased Professional - Educational Services	1,118.00	(1,118.00)				
General Supplies	5,590.00	2,892.89		8,482.89	8,482.89	
Textbooks	2,795.00	(2,795.00)				
Other Objects	5,590.00	(2,510.00)		3,080.00	3,080.00	
<b>Total Regular Programs</b>	<b>2,726,981.00</b>	<b>36,165.56</b>		<b>2,763,146.56</b>	<b>2,763,146.56</b>	<b>\$ -</b>
Special Education:						
Cognitive - Mild:						
Salaries of Teachers						
Other Salaries for Instruction						
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
Cognitive - Moderate:						
Salaries of Teachers						
Other Salaries for Instruction						
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:						
Salaries of Teachers	223,309.00	11,526.50		234,835.50	234,835.50	
Other Salaries for Instruction	130,523.00	(40,937.40)		89,585.60	89,585.60	
<b>Total Learning and/or Language Disabilities</b>	<b>353,832.00</b>	<b>(29,410.90)</b>		<b>324,421.10</b>	<b>324,421.10</b>	<b>-</b>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Henry B. Wilson 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>
<b>General Current Expense (Cont'd):</b>					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ 38,951.68	\$ 38,951.68	\$ 38,951.68	\$ -
Behavioral Disabilities:					
Salaries of Teachers	20,456.00	2,827.00	23,283.00	23,283.00	
Other Salaries for Instruction					
Total Behavioral Disabilities	20,456.00	2,827.00	23,283.00	23,283.00	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Multiple Disabilities	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	276,796.00	(44,715.00)	232,081.00	232,081.00	
Other Salaries for Instruction					
Total Resource Room / Resource Center	276,796.00	(44,715.00)	232,081.00	232,081.00	-
Autism:					
Salaries of Teachers	111,190.00	(49,887.00)	61,303.00	61,303.00	
Other Salaries for Instruction	19,452.00	4,238.00	23,690.00	23,690.00	
Total Autism	130,642.00	(45,649.00)	84,993.00	84,993.00	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	781,726.00	(77,996.22)	703,729.78	703,729.78	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Henry B. Wilson 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>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 61,003.00	\$ 3,200.00	\$ 64,203.00	\$ 64,203.00	
Other Salaries for Instruction					
Total Bilingual Education	<u>61,003.00</u>	<u>3,200.00</u>	<u>64,203.00</u>	<u>64,203.00</u>	<u>\$ -</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Other Salaries of Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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>
Instructional Alternative Education Program - Support Services					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instructional Alternative Education Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>3,569,710.00</u>	<u>(38,630.66)</u>	<u>3,531,079.34</u>	<u>3,531,079.34</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, 2020

<u>School: Henry B. Wilson 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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 52,931.00	\$ (13,348.95)	\$ 39,582.05	\$ 39,582.05	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams	2,795.00	126,941.67	126,941.67	126,941.67	
Salaries of Community/School Coordinators		(2,795.00)			
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<u>55,726.00</u>	<u>110,797.72</u>	<u>166,523.72</u>	<u>166,523.72</u>	<u>\$ -</u>
Undistributed Expenditures - Health Services:					
Salaries	68,603.00	83,145.06	151,748.06	151,748.06	
Purchased Professional and Technical Services	559.00	971.75	1,530.75	1,530.75	
<b>Total Undistributed Expenditures - Health Services</b>	<u>69,162.00</u>	<u>84,116.81</u>	<u>153,278.81</u>	<u>153,278.81</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	76,303.00	6,428.78	82,731.78	82,731.78	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	100,450.00	9,487.42	109,937.42	109,937.42	
Supplies and Materials	8,128.00	(8,128.00)			
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<u>108,578.00</u>	<u>1,359.42</u>	<u>109,937.42</u>	<u>109,937.42</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	5,590.00	(5,590.00)			
Other Purchased Services	559.00	(559.00)			
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<u>6,149.00</u>	<u>(6,149.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Henry B. Wilson 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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 115,515.00	\$ (9,476.66)	\$ 106,038.34	\$ 106,038.34	
Salaries of Other Professional Staff		16,312.50	16,312.50	16,312.50	
Salaries of Secretarial and Clerical Assistants	51,088.00	7,117.42	58,205.42	58,205.42	
Other Salaries					
Other Purchased Services	3,354.00	(3,354.00)			
Other Objects					
<b>Total Undistributed Expenditures -</b>	<b>169,957.00</b>	<b>10,599.26</b>	<b>180,556.26</b>	<b>180,556.26</b>	<b>\$ -</b>
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	67,072.00	60,045.18	127,117.18	127,117.18	
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	5,031.00	(5,031.00)	-	-	
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	53,097.00		53,097.00	53,097.00	
Health Benefits	1,113,613.00	(45,000.00)	1,068,613.00	1,068,613.00	
<b>Total Undistributed Expenditures -</b>	<b>1,166,710.00</b>	<b>(45,000.00)</b>	<b>1,121,710.00</b>	<b>1,121,710.00</b>	<b>-</b>
Unallocated Employee Benefits	1,724,688.00	217,167.17	1,941,855.17	1,941,855.17	
<b>Total Undistributed Expenditures</b>	<b>5,294,398.00</b>	<b>178,536.51</b>	<b>5,472,934.51</b>	<b>5,472,934.51</b>	<b>-</b>
<b>Total General Current Expense</b>					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Henry B. Wilson 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>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ 1,118.00	\$ (1,118.00)	\$ -	\$ -	\$ -
<b>District-Wide School Based Expenditures</b>	<u>5,295,516.00</u>	<u>177,418.51</u>	<u>5,472,934.51</u>	<u>5,472,934.51</u>	<u>-</u>
Other Financing Sources :					
Operating Transfer In	<u>5,295,516.00</u>	<u>177,418.51</u>	<u>5,472,934.51</u>	<u>5,472,934.51</u>	<u>-</u>
Total Other Financing Sources:	<u>5,295,516.00</u>	<u>177,418.51</u>	<u>5,472,934.51</u>	<u>5,472,934.51</u>	<u>-</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, 2020

<u>School: Woodrow Wilson High School</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 2,900,842.00	\$ (238,279.61)	\$ 2,662,562.39	\$ 2,662,562.39	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	2,064.00	(2,064.00)			
Purchased Professional - Educational Services	18,530.86	7,674.71	26,205.57	26,205.57	
General Supplies	4,816.00	(4,816.00)			
Textbooks	10,320.00	(8,235.00)	2,085.00	2,085.00	
Other Objects					
<b>Total Regular Programs</b>	<u>2,936,572.86</u>	<u>(245,719.90)</u>	<u>2,690,852.96</u>	<u>2,690,852.96</u>	<u>\$ -</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Mild</b>	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Moderate</b>	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers		219,141.75	219,141.75	219,141.75	
Other Salaries for Instruction		53,401.60	53,401.60	53,401.60	
<b>Total Learning and/or Language Disabilities</b>	-	<u>272,543.35</u>	<u>272,543.35</u>	<u>272,543.35</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, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers	52,987.00	(52,987.00)			
Other Salaries for Instruction					
Total Behavioral Disabilities	52,987.00	(52,987.00)	-	-	-
Multiple Disabilities:					
Salaries of Teachers	74,703.00	6,500.00	81,203.00	81,203.00	
Other Salaries for Instruction	29,234.00	(29,234.00)			
Total Multiple Disabilities	103,937.00	(22,734.00)	81,203.00	81,203.00	-
Resource Room / Resource Center:					
Salaries of Teachers	830,813.00	(111,800.14)	719,012.86	719,012.86	
Other Salaries for Instruction					
Total Resource Room / Resource Center	830,813.00	(111,800.14)	719,012.86	719,012.86	-
Autism:					
Salaries of Teachers		70,614.97	70,614.97	70,614.97	
Other Salaries for Instruction					
Total Autism	-	70,614.97	70,614.97	70,614.97	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	987,737.00	155,637.18	1,143,374.18	1,143,374.18	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 843,877.00	\$ (198,345.40)	\$ 645,531.60	\$ 645,531.60	
Other Salaries for Instruction					
Total Bilingual Education	<u>843,877.00</u>	<u>(198,345.40)</u>	<u>645,531.60</u>	<u>645,531.60</u>	<u>\$ -</u>
School Sponsored Athletics - Instruction:					
Salaries	132,474.00	178,090.71	310,564.71	310,564.71	
Supplies and Materials	85,000.00	(29,438.73)	55,561.27	55,561.27	
Total School Sponsored Athletics - Instruction	<u>217,474.00</u>	<u>148,651.98</u>	<u>366,125.98</u>	<u>366,125.98</u>	<u>-</u>
Before/After School Programs - Instruction:					
Other Salaries of Instruction	-	-	-	-	
Before/After School Programs - Support Services:					
Salaries	-	-	-	-	
Total Before/After School Programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	234,363.00	76,584.34	310,947.34	310,947.34	
Instructional Alternative Education Program - Support Services					
Salaries	-	42,606.63	42,606.63	42,606.63	
Total Instructional Alternative Education Program	<u>234,363.00</u>	<u>119,190.97</u>	<u>353,553.97</u>	<u>353,553.97</u>	<u>-</u>
Total Instruction	<u>5,220,023.86</u>	<u>(20,585.17)</u>	<u>5,199,438.69</u>	<u>5,199,438.69</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, 2020

<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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 54,023.00	\$ 79,971.61	\$ 133,994.61	\$ 133,994.61	
Salaries of Drop-Out Prevention Officer/Coordinators	71,603.00	4,034.15	75,637.15	75,637.15	
Salaries of Family Support Teams	99,860.00	5,699.92	105,559.92	105,559.92	
Salaries of Community/School Coordinators		162,436.12	162,436.12	162,436.12	
Supplies and Materials	3,440.00	(3,440.00)			
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>228,926.00</b>	<b>248,701.80</b>	<b>477,627.80</b>	<b>477,627.80</b>	<b>\$ -</b>
Undistributed Expenditures - Health Services:					
Salaries	144,975.00	5,038.70	150,013.70	150,013.70	
Purchased Professional and Technical Services	654.00	(341.50)	312.50	312.50	
<b>Total Undistributed Expenditures - Health Services</b>	<b>145,629.00</b>	<b>4,697.20</b>	<b>150,326.20</b>	<b>150,326.20</b>	<b>-</b>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	258,103.00	14,641.75	272,744.75	272,744.75	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	195,091.00	59,989.01	255,080.01	255,080.01	
Supplies and Materials	21,923.73	(4,138.70)	17,785.03	17,785.03	
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>217,014.73</b>	<b>55,850.31</b>	<b>272,865.04</b>	<b>272,865.04</b>	<b>-</b>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	6,880.00	(6,880.00)			
Other Purchased Services	688.00	(688.00)			
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>7,568.00</b>	<b>(7,568.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Woodrow Wilson High School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>	<u>Budget</u>	<u>Final to Actual</u>
					<u>Favorable/</u>
					<u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 123,513.00	\$ 110,289.69	\$ 233,802.69	\$ 233,802.69	
Salaries of Other Professional Staff	88,150.00	71,026.94	159,176.94	159,176.94	
Salaries of Secretarial and Clerical Assistants	101,896.00	31,824.16	133,720.16	133,720.16	
Other Salaries	444.00	(444.00)			
Other Purchased Services	4,128.00	(1,449.36)	2,678.64	2,678.64	
Other Objects					
<b>Total Undistributed Expenditures -</b>	<b>318,131.00</b>	<b>211,247.43</b>	<b>529,378.43</b>	<b>529,378.43</b>	<b>\$ -</b>
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	306,827.00	30,000.60	336,827.60	336,827.60	
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	10,320.00	463.76	10,783.76	10,783.76	
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	128,969.00		128,969.00	128,969.00	
Health Benefits	1,589,990.00	(92,000.00)	1,497,990.00	1,497,990.00	
<b>Total Undistributed Expenditures -</b>	<b>1,718,959.00</b>	<b>(92,000.00)</b>	<b>1,626,959.00</b>	<b>1,626,959.00</b>	<b>-</b>
Unallocated Employee Benefits					
Total Undistributed Expenditures	3,211,477.73	466,034.85	3,677,512.58	3,677,512.58	
<b>Total General Current Expense</b>	<b>8,431,501.59</b>	<b>445,449.68</b>	<b>8,876,951.27</b>	<b>8,876,951.27</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<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>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ 1,376.00	\$ 5,956.40	\$ 7,332.40	\$ 7,332.40	\$ -
<b>District-Wide School Based Expenditures</b>	8,432,877.59	451,406.08	8,884,283.67	8,884,283.67	-
Other Financing Sources :					
Operating Transfer In	8,428,044.25	451,406.08	8,879,450.33	8,879,450.33	-
Total Other Financing Sources:	8,428,044.25	451,406.08	8,879,450.33	8,879,450.33	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(4,833.34)	-	(4,833.34)	(4,833.34)	-
Fund Balances - July 1	4,833.34	-	4,833.34	4,833.34	-
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, 2020

<u>School: Yorkship Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 213,698.00	\$ 14,418.00	\$ 228,116.00	\$ 228,116.00	
Grades 1-5	1,320,054.00	(113,873.64)	1,206,180.36	1,206,180.36	
Grades 6-8	370,522.00	(83,357.20)	287,164.80	287,164.80	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	847.00	80,443.00	80,443.00	80,443.00	
Purchased Professional - Educational Services		(525.00)	322.00	322.00	
General Supplies	6,100.78	(2,046.74)	4,054.04	4,054.04	
Textbooks	2,120.00	6,874.19	8,994.19	8,994.19	
Other Objects	4,240.00	(1,353.00)	2,887.00	2,887.00	
<b>Total Regular Programs</b>	<b>1,917,581.78</b>	<b>(99,420.39)</b>	<b>1,818,161.39</b>	<b>1,818,161.39</b>	<b>\$ -</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	192,593.00	5,903.70	198,496.70	198,496.70	
Other Salaries for Instruction	66,056.00	4,133.63	70,189.63	70,189.63	
<b>Total Learning and/or Language Disabilities</b>	<b>258,649.00</b>	<b>10,037.33</b>	<b>268,686.33</b>	<b>268,686.33</b>	<b>-</b>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Yorkship Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	-	\$ -
Behavioral Disabilities:					
Salaries of Teachers	174,216.00	13,594.80	187,810.80	187,810.80	
Other Salaries for Instruction	50,107.00	(14,543.00)	35,564.00	35,564.00	
Total Behavioral Disabilities	224,323.00	(948.20)	223,374.80	223,374.80	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Multiple Disabilities	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	274,096.00	(31,611.55)	242,484.45	242,484.45	
Other Salaries for Instruction					
Total Resource Room / Resource Center	274,096.00	(31,611.55)	242,484.45	242,484.45	-
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	757,068.00	(22,522.42)	734,545.58	734,545.58	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Yorkship Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 68,003.00	\$ 8,001.88	\$ 76,004.88	\$ 76,004.88	
Other Salaries for Instruction					
Total Bilingual Education	<u>68,003.00</u>	<u>8,001.88</u>	<u>76,004.88</u>	<u>76,004.88</u>	<u>\$ -</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	-	-	-	-	-
Before/After School Programs - Instruction:					
Other Salaries of Instruction	-	1,100.00	1,100.00	1,100.00	-
Before/After School Programs - Support Services:					
Salaries	-	833.70	833.70	833.70	-
Total Before/After School Programs	<u>-</u>	<u>1,933.70</u>	<u>1,933.70</u>	<u>1,933.70</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	-	-	-	-	-
Instructional Alternative Education Program - Support Services					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Instruction	<u>2,742,652.78</u>	<u>(112,007.23)</u>	<u>2,630,645.55</u>	<u>2,630,645.55</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, 2020

<u>School: Yorkship Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 54,866.75	\$ 54,866.75	\$ 54,866.75	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams		62,879.66	62,879.66	62,879.66	
Salaries of Community/School Coordinators	\$ 2,120.00	113.30	2,233.30	2,233.30	
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>2,120.00</b>	<b>117,859.71</b>	<b>119,979.71</b>	<b>119,979.71</b>	<b>\$ -</b>
Undistributed Expenditures - Health Services:					
Salaries	55,555.00	7,778.87	63,333.87	63,333.87	
Purchased Professional and Technical Services	424.00	1,207.62	1,631.62	1,631.62	
<b>Total Undistributed Expenditures - Health Services</b>	<b>55,979.00</b>	<b>8,986.49</b>	<b>64,965.49</b>	<b>64,965.49</b>	<b>-</b>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	75,703.00	6,133.75	81,836.75	81,836.75	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	106,600.00	(45,698.29)	60,901.71	60,901.71	
Supplies and Materials	6,178.35	1,129.31	7,307.66	7,307.66	
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>112,778.35</b>	<b>(44,568.98)</b>	<b>68,209.37</b>	<b>68,209.37</b>	<b>-</b>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	4,240.00	(14.25)	4,225.75	4,225.75	
Other Purchased Services	424.00	(424.00)			
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>4,664.00</b>	<b>(438.25)</b>	<b>4,225.75</b>	<b>4,225.75</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Yorkship Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 120,644.00	\$ 21,017.90	\$ 141,661.90	\$ 141,661.90	
Salaries of Other Professional Staff		16,875.00	16,875.00	16,875.00	
Salaries of Secretarial and Clerical Assistants	50,488.00	3,975.08	54,463.08	54,463.08	
Other Salaries					
Other Purchased Services	2,544.00	(2,544.00)			
Other Objects					
<b>Total Undistributed Expenditures -</b>	<b>173,676.00</b>	<b>39,323.98</b>	<b>212,999.98</b>	<b>212,999.98</b>	<b>\$ -</b>
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	84,607.00	(21,598.72)	63,008.28	63,008.28	
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	3,816.00	2,192.60	6,008.60	6,008.60	
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	46,098.00		46,098.00	46,098.00	
Health Benefits	889,123.00	(46,500.00)	842,623.00	842,623.00	
<b>Total Undistributed Expenditures -</b>	<b>935,221.00</b>	<b>(46,500.00)</b>	<b>888,721.00</b>	<b>888,721.00</b>	<b>-</b>
Unallocated Employee Benefits	1,448,564.35	61,390.58	1,509,954.93	1,509,954.93	
<b>Total Undistributed Expenditures</b>	<b>4,191,217.13</b>	<b>(50,616.65)</b>	<b>4,140,600.48</b>	<b>4,140,600.48</b>	<b>-</b>
<b>Total General Current Expense</b>					

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Yorkship Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ 848.00	\$ (848.00)	\$ -	\$ -	\$ -
<b>District-Wide School Based Expenditures</b>	<u>4,192,065.13</u>	<u>(51,464.65)</u>	<u>4,140,600.48</u>	<u>4,140,600.48</u>	<u>-</u>
Other Financing Sources :					
Operating Transfer In	<u>4,190,191.00</u>	<u>(51,464.65)</u>	<u>4,138,726.35</u>	<u>4,138,726.35</u>	<u>-</u>
Total Other Financing Sources:	<u>4,190,191.00</u>	<u>(51,464.65)</u>	<u>4,138,726.35</u>	<u>4,138,726.35</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(1,874.13)</u>	<u>-</u>	<u>(1,874.13)</u>	<u>(1,874.13)</u>	<u>-</u>
Fund Balances - July 1	<u>1,874.13</u>	<u>-</u>	<u>1,874.13</u>	<u>1,874.13</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, 2020

<u>School: Pride Academy</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 675,901.00	\$ (370,527.25)	\$ 305,373.75	\$ 305,373.75	
Grades 1-5					
Grades 6-8		198,286.75	340,858.75	340,858.75	
Grades 9-12	142,572.00				
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
General Supplies					
Textbooks					
Other Objects					
<b>Total Regular Programs</b>	<b>818,473.00</b>	<b>(172,240.50)</b>	<b>646,232.50</b>	<b>646,232.50</b>	<b>\$ -</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Learning and/or Language Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Pride Academy</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Multiple Disabilities	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	283,130.00	(195,522.77)	87,607.23	87,607.23	
Other Salaries for Instruction					
Total Resource Room / Resource Center	283,130.00	(195,522.77)	87,607.23	87,607.23	-
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	283,130.00	(195,522.77)	87,607.23	87,607.23	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Pride 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>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 14,389.00	\$ (14,389.00)			
Other Salaries for Instruction					
Total Bilingual Education	<u>14,389.00</u>	<u>(14,389.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Other Salaries of Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Before/After School Programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional/Alternative Education Program - Instruction:					
Salaries	<u>241,483.00</u>	<u>75,507.35</u>	<u>316,990.35</u>	<u>316,990.35</u>	<u>-</u>
Instructional Alternative Education Program - Support Services					
Salaries	<u>-</u>	<u>210,013.63</u>	<u>210,013.63</u>	<u>210,013.63</u>	<u>-</u>
Total Instructional Alternative Education Program	<u>241,483.00</u>	<u>285,520.98</u>	<u>527,003.98</u>	<u>527,003.98</u>	<u>-</u>
Total Instruction	<u>1,357,475.00</u>	<u>(96,631.29)</u>	<u>1,260,843.71</u>	<u>1,260,843.71</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, 2020

<u>School: Pride 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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 54,555.00	\$ (5,388.40)	\$ 49,166.60	\$ 49,166.60	
Supplies and Materials					
Other Objects					
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<u>54,555.00</u>	<u>(5,388.40)</u>	<u>49,166.60</u>	<u>49,166.60</u>	<u>\$ -</u>
Undistributed Expenditures - Health Services:					
Salaries	85,172.00	(49,527.20)	35,644.80	35,644.80	
Purchased Professional and Technical Services					
<b>Total Undistributed Expenditures - Health Services</b>	<u>85,172.00</u>	<u>(49,527.20)</u>	<u>35,644.80</u>	<u>35,644.80</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	158,824.00	(158,824.00)	-	-	
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	203,341.00	(192,562.92)	10,778.08	10,778.08	
Supplies and Materials		15,815.52	15,815.52	15,815.52	
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<u>203,341.00</u>	<u>(176,747.40)</u>	<u>26,593.60</u>	<u>26,593.60</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services					
Other Purchased Services					
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Pride 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>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	\$ 104,351.00	\$ 13,771.23	\$ 118,122.23	\$ 118,122.23	
Salaries of Other Professional Staff		73,125.00	73,125.00	73,125.00	
Salaries of Secretarial and Clerical Assistants	51,314.00	3,244.08	54,558.08	54,558.08	
Other Salaries					
Other Purchased Services					
Other Objects					
Total Undistributed Expenditures -	155,665.00	90,140.31	245,805.31	245,805.31	\$ -
Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	-	31,879.20	31,879.20	31,879.20	-
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	-	1,887.60	1,887.60	1,887.60	-
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	49,877.00		49,877.00	49,877.00	
Health Benefits	566,335.00	(46,500.00)	519,835.00	519,835.00	
Total Undistributed Expenditures -	616,212.00	(46,500.00)	569,712.00	569,712.00	-
Unallocated Employee Benefits	1,273,769.00	(313,079.89)	960,689.11	960,689.11	-
Total Undistributed Expenditures	2,631,244.00	(409,711.18)	2,221,532.82	2,221,532.82	-
<b>Total General Current Expense</b>					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020

<u>School: Pride 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>
<b>Capital Outlay:</b>					
Undistributed Expenditures:					
Security	\$ -	\$ -	\$ -	-	\$ -
<b>District-Wide School Based Expenditures</b>	<u>2,631,244.00</u>	<u>(409,711.18)</u>	<u>2,221,532.82</u>	<u>2,221,532.82</u>	<u>-</u>
Other Financing Sources :					
Operating Transfer In	<u>2,631,244.00</u>	<u>(409,711.18)</u>	<u>2,221,532.82</u>	<u>2,221,532.82</u>	<u>-</u>
Total Other Financing Sources:	<u>2,631,244.00</u>	<u>(409,711.18)</u>	<u>2,221,532.82</u>	<u>2,221,532.82</u>	<u>-</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, 2020

	Every Student Succeeds Act					Total Carried Forward
	Title IA Reallocated	Title IA School Improvements	Title IIA	Title III	Title IV	
<b>REVENUES:</b>						
Federal Sources	\$ 13,920,478.42	\$ 2,802,248.19	\$ 636,299.00	\$ 187,202.07	\$ 1,063,349.30	\$ 18,947,140.67
State Sources						
Local Sources						
<b>Total Revenues</b>	<u>13,920,478.42</u>	<u>2,802,248.19</u>	<u>636,299.00</u>	<u>187,202.07</u>	<u>1,063,349.30</u>	<u>18,947,140.67</u>
<b>EXPENDITURES:</b>						
Instruction:						
Salaries of Teachers	78,381.79	880,861.22		25,923.94		988,401.90
Other Salaries for Instruction						
Purchased Professional and Technical Services	2,361,157.42	271,329.20		26,000.00	200.00	2,658,686.62
Other Purchased Services (400-500 series)						
General Supplies	522,818.57	1,488,572.28		26,155.07	81,216.94	2,182,477.66
Textbooks						
Other Objects		7,063.44			848.00	7,911.44
<b>Total Instruction</b>	<u>2,962,357.78</u>	<u>2,647,826.14</u>	<u>-</u>	<u>78,079.01</u>	<u>82,264.94</u>	<u>5,837,477.62</u>
Support Services:						
Salaries of Teachers	215,182.10	15,486.94	124,920.54			371,781.01
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	1,877,210.23	68,570.64	202,262.46	18,534.95	149,445.78	2,345,093.22
Purchased Professional and Technical Services	58,694.00	40,050.00	1,776.00	7,350.00	152,875.00	294,095.00
Purchased Professional - Educational Services - Contracted Pre K Services						
Head Start						
Other						
Other Purchased Services (400-500 series)	1,985.11	8,355.36	94,390.00	900.00		126,788.07
Transportation						
Travel		17,053.27	4,799.00			21,852.27
Supplies and Materials	20,262.09	45,048.75		6,933.11	11,421.58	88,171.38
Other Objects	71,320.11	399.99				71,720.10
<b>Total Support Services</b>	<u>2,244,653.64</u>	<u>154,422.05</u>	<u>428,148.00</u>	<u>33,718.06</u>	<u>313,742.36</u>	<u>3,319,501.05</u>
Facilities Acquisition and Construction Services:						
Instructional Equipment						
<b>Total Expenditures</b>	<u>5,207,011.42</u>	<u>2,802,248.19</u>	<u>428,148.00</u>	<u>111,797.07</u>	<u>396,007.30</u>	<u>9,156,978.67</u>
Other Financing Sources (Uses):						
Transfer from General Fund	(8,713,467.00)	(107,583.00)	(208,151.00)	(75,405.00)	(667,342.00)	(9,790,162.00)
Contribution to School Based Budgets						
<b>Total Outflows</b>	<u>13,920,478.42</u>	<u>2,802,248.19</u>	<u>636,299.00</u>	<u>187,202.07</u>	<u>1,063,349.30</u>	<u>18,947,140.67</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Special Revenue Fund  
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis  
 For the Fiscal Year Ended June 30, 2020

	Partnerships and Collaborations Focused on Programs of Practice or Policy				School Based Youth Services Programs				Total Carried Forward
	Total Brought Forward	Carl D. Perkins Vocational Education	I.D.E.A. Part B, Basic	I.D.E.A. Part B, Preschool Incentive	Partnerships and Collaborations Focused on Programs of Practice or Policy	Child Care & Development Fund	Temporary Assistance for Needy Families	Family & Community Partnership	
<b>REVENUES:</b>									
Federal Sources	\$ 18,947,140.67	\$ 109,711.60	\$ 3,214,118.37	\$ 244,234.00	\$ 31,636.98	\$ 113,297.94	\$ 728,402.24	\$ 293,915.91	\$ 23,388,541.80
State Sources									293,915.91
Local Sources									
<b>Total Revenues</b>	<b>18,947,140.67</b>	<b>109,711.60</b>	<b>3,214,118.37</b>	<b>244,234.00</b>	<b>31,636.98</b>	<b>113,297.94</b>	<b>728,402.24</b>	<b>293,915.91</b>	<b>23,682,457.71</b>
<b>EXPENDITURES:</b>									
Instruction:									
Salaries of Teachers	988,401.90		281,497.03	154,677.60					1,269,898.93
Other Salaries for Instruction									154,677.60
Purchased Professional and Technical Services	2,658,686.62		2,094,624.95						2,658,686.62
Other Purchased Services (400-500 series)									2,094,624.95
General Supplies	2,182,477.66	107,060.20							2,289,537.86
Textbooks									
Other Objects	7,911.44					144.65	929.92	375.23	9,361.24
<b>Total Instruction</b>	<b>5,837,477.62</b>	<b>107,060.20</b>	<b>2,376,121.98</b>	<b>154,677.60</b>	<b>-</b>	<b>144.65</b>	<b>929.92</b>	<b>375.23</b>	<b>8,476,787.20</b>
Support Services:									
Salaries of Teachers	371,781.01	1,750.00	97,957.79		29,388.80	30,604.99	196,762.13	79,395.04	807,639.76
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	2,345,093.22	133.88	47,476.43	79,892.05	2,248.18				2,474,843.76
Purchased Professional and Technical Services	294,095.00		614,200.36	9,664.35					1,652,386.69
Purchased Professional - Educational Services - Contracted Pre K Services						73,272.17	471,073.16	190,081.65	
Head Start									
Other									
Other Purchased Services (400-500 series)	126,788.07	767.52				5,605.12	36,035.83	14,540.74	183,737.28
Transportation									
Travel	21,852.27								21,852.27
Supplies and Materials	88,171.38		78,361.81			3,671.01	23,601.20	9,523.25	203,328.65
Other Objects	71,720.10								71,720.10
<b>Total Support Services</b>	<b>3,319,501.05</b>	<b>2,651.40</b>	<b>837,996.39</b>	<b>89,556.40</b>	<b>31,636.98</b>	<b>113,153.29</b>	<b>727,472.32</b>	<b>293,540.68</b>	<b>5,415,508.51</b>
Facilities Acquisition and Construction Services:									
Instructional Equipment									
<b>Total Expenditures</b>	<b>9,156,978.67</b>	<b>109,711.60</b>	<b>3,214,118.37</b>	<b>244,234.00</b>	<b>31,636.98</b>	<b>113,297.94</b>	<b>728,402.24</b>	<b>293,915.91</b>	<b>13,892,295.71</b>
Other Financing Sources (Uses)									
Transfer from General Fund	(9,790,162.00)								(9,790,162.00)
Contribution to School Based Budgets									
<b>Total Outflows</b>	<b>18,947,140.67</b>	<b>109,711.60</b>	<b>3,214,118.37</b>	<b>244,234.00</b>	<b>31,636.98</b>	<b>113,297.94</b>	<b>728,402.24</b>	<b>293,915.91</b>	<b>23,682,457.71</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Special Revenue Fund  
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis  
 For the Fiscal Year Ended June 30, 2020

	Total Brought Forward	Wrap Around Services Enhancement	Preschool Education Aid	Adult Basic Education	Nonpublic Textbook Aid, Ch. 194, L. 1979	Nonpublic Security Aid	Nonpublic Nursing Aid	Nonpublic Technology Aid	Total Carried Forward
<b>REVENUES:</b>									
Federal Sources	\$ 23,388,541.80								\$ 23,388,541.80
State Sources	293,915.91	\$ 271,137.35	\$ 32,165,624.41	\$ 25,611.20	\$ 42,161.79	\$ 94,968.06	\$ 41,376.80	\$ 24,288.27	32,959,063.79
Local Sources									
<b>Total Revenues</b>	<b>23,682,457.71</b>	<b>271,137.35</b>	<b>32,165,624.41</b>	<b>25,611.20</b>	<b>42,161.79</b>	<b>94,968.06</b>	<b>41,376.80</b>	<b>24,288.27</b>	<b>56,347,625.59</b>
<b>EXPENDITURES:</b>									
Instruction:									
Salaries of Teachers	1,269,898.93		5,248,486.59						6,518,385.52
Other Salaries for Instruction	154,677.60		2,141,696.54	24,412.20					2,320,786.34
Purchased Professional and Technical Services	2,658,686.62								2,658,686.62
Other Purchased Services (400-500 series)	2,094,624.95		97,784.41	1,199.00					2,192,409.36
General Supplies	2,289,537.86	262,917.00	748,258.00					24,288.27	3,326,200.13
Textbooks					42,161.79				42,161.79
Other Objects	9,361.24		322,439.81						331,801.05
<b>Total Instruction</b>	<b>8,476,787.20</b>	<b>262,917.00</b>	<b>8,558,665.35</b>	<b>25,611.20</b>	<b>42,161.79</b>	<b>-</b>	<b>-</b>	<b>24,288.27</b>	<b>17,390,430.81</b>
Support Services:									
Salaries of Teachers	807,639.76								807,639.76
Salaries of Supervisors of Instruction			255,238.09						255,238.09
Salaries of Program Directors			748,715.55						748,715.55
Salaries of Other Professional Staff			1,819,456.93						1,819,456.93
Salaries of Secretarial and Clerical Assistants			311,817.78						311,817.78
Other Salaries			482,928.37						482,928.37
Salaries - Community Parent Involvement Coordinator			77,760.00						77,760.00
Salaries - Facilitator			909,813.67						909,813.67
Personal Services - Employee Benefits	2,474,843.76		5,308,045.82						7,782,889.58
Purchased Professional and Technical Services	1,652,386.69								1,652,386.69
Purchased Professional - Educational Services - Contracted Pre K Services									
Head Start			9,759,311.35						9,759,311.35
Other			3,907,940.27						3,907,940.27
Other Purchased Services (400-500 series)		8,220.35	233.20				39,916.25		40,149.45
Transportation	183,737.28		642,735.78						834,693.41
Travel	21,852.27		20,404.80						20,404.80
Supplies and Materials	203,328.65		7,798.67						29,650.94
Other Objects	71,720.10		339,393.27			94,968.06	1,460.55		639,150.53
<b>Total Support Services</b>	<b>5,415,508.51</b>	<b>8,220.35</b>	<b>24,884,706.06</b>	<b>-</b>	<b>-</b>	<b>94,968.06</b>	<b>41,376.80</b>	<b>-</b>	<b>30,444,779.78</b>
Facilities Acquisition and Construction Services:									
Instructional Equipment									
<b>Total Expenditures</b>	<b>13,892,295.71</b>	<b>271,137.35</b>	<b>33,443,371.41</b>	<b>25,611.20</b>	<b>42,161.79</b>	<b>94,968.06</b>	<b>41,376.80</b>	<b>24,288.27</b>	<b>47,835,210.59</b>
Other Financing Sources (Uses):									
Transfer from General Fund	(9,790,162.00)		1,277,747.00						1,277,747.00
Contribution to School Based Budgets									(9,790,162.00)
<b>Total Outflows</b>	<b>23,682,457.71</b>	<b>271,137.35</b>	<b>32,165,624.41</b>	<b>25,611.20</b>	<b>42,161.79</b>	<b>94,968.06</b>	<b>41,376.80</b>	<b>24,288.27</b>	<b>56,347,625.59</b>
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, 2020

	N.J. Nonpublic Auxiliary Services Ch. 192				N.J. Nonpublic Handicapped Services Ch. 193				Private Grants	Total
	Total Brought Forward	Compensatory Education	English as a Second Language	Transportation	Home Instruction	Supplementary Instruction	Examination and Classification	Corrective Speech		
<b>REVENUES:</b>										
Federal Sources	\$ 23,388,541.80									\$ 23,388,541.80
State Sources	32,959,083.79	\$ 761,311.20	\$ 92,150.08	\$ 152,490.61	\$ 7,199.40	\$ 131,219.95	\$ 86,765.28		\$ 248,143.63	34,316,566.31
Local Sources										248,143.63
Total Revenues	56,347,625.59	761,311.20	92,150.08	152,490.61	7,199.40	131,219.95	86,765.28		248,143.63	57,953,251.74
<b>EXPENDITURES:</b>										
Instruction:										
Salaries of Teachers	6,518,385.52									6,518,385.52
Other Salaries for Instruction	2,320,786.34									2,320,786.34
Purchased Professional and Technical Services	2,658,686.62									2,658,686.62
Other Purchased Services (400-500 series)	2,192,409.36									2,192,409.36
General Supplies	3,326,200.13								200,000.00	3,526,200.13
Textbooks	42,161.79									42,161.79
Other Objects	331,801.05									331,801.05
Total Instruction	17,390,430.81	-	-	-	-	-	-	-	200,000.00	17,590,430.81
Support Services:										
Salaries of Teachers	807,639.76								4,668.50	812,308.26
Salaries of Supervisors of Instruction	255,238.09									255,238.09
Salaries of Program Directors	748,715.55									748,715.55
Salaries of Other Professional Staff	1,819,456.93									1,819,456.93
Salaries of Secretarial and Clerical Assistants	311,817.78									311,817.78
Other Salaries	482,928.37									482,928.37
Salaries - Community Parent Involvement Coordinator	77,760.00									77,760.00
Salaries - Facilitator	909,813.67								357.14	909,813.67
Personal Services - Employee Benefits	7,782,889.58									7,782,889.58
Purchased Professional and Technical Services	1,652,386.69									1,652,386.69
Purchased Professional - Educational Services - Contracted Pre K Services	9,759,311.35									9,759,311.35
Head Start	3,907,940.27									3,907,940.27
Other	40,149.45									40,149.45
Other Purchased Services (400-500 series)	834,693.41	761,311.20	92,150.08	152,490.61	7,199.40	131,219.95	86,765.28		17,495.90	1,397,631.97
Transportation	20,404.80									20,404.80
Travel	29,650.94									29,650.94
Supplies and Materials	639,150.53								25,622.09	664,772.62
Other Objects	364,832.61									364,832.61
Total Support Services	30,444,779.78	761,311.20	92,150.08	152,490.61	7,199.40	131,219.95	86,765.28		48,143.63	31,850,405.93
Facilities Acquisition and Construction Services:										
Instructional Equipment	-	-	-	-	-	-	-	-	-	-
Total Expenditures	47,835,210.59	761,311.20	92,150.08	152,490.61	7,199.40	131,219.95	86,765.28		248,143.63	49,440,836.74
Other Financing Sources (Uses)										
Transfer from General Fund	1,277,747.00									1,277,747.00
Contribution to School Based Budgets	(9,790,162.00)									(9,790,162.00)
Total Outflows	56,347,625.59	761,311.20	92,150.08	152,490.61	7,199.40	131,219.95	86,765.28		248,143.63	57,953,251.74
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, 2020

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>EXPENDITURES:</b>			
<b>Instruction:</b>			
Salaries of Teachers	\$ 5,276,982.74	\$ 5,248,486.59	\$ 28,496.15
Other Salaries for Instruction	2,141,696.54	2,141,696.54	
Other Purchased Educational Services	358,723.00		358,723.00
Other Purchased Services	213,900.00	97,784.41	116,115.59
General Supplies	774,060.00	748,258.00	25,802.00
Other Objects	645,405.00	322,439.81	322,965.19
<b>Total Instruction</b>	<u>9,410,767.28</u>	<u>8,558,665.35</u>	<u>852,101.93</u>
<b>Support Services:</b>			
Salaries of Supervisors of Instruction	255,238.09	255,238.09	
Salaries of Program Directors	748,715.55	748,715.55	
Salaries of Other Professional Staff	1,819,456.93	1,819,456.93	
Salaries of Secretarial and Clerical Assistants	311,817.78	311,817.78	
Other Salaries	482,928.37	482,928.37	
Salaries - Community Parent Involvement Coordinator	77,760.00	77,760.00	
Salaries - Faciliator	926,880.00	909,813.67	17,066.33
Personal Services - Employee Benefits	5,323,017.00	5,308,045.82	14,971.18
<b>Purchased Professional - Educational Services:</b>			
Contracted PreK	10,252,800.00	9,759,311.35	493,488.65
Head Start	4,250,622.00	3,907,940.27	342,681.73
Other	30,000.00	233.20	29,766.80
Cleaning, Repair & Maintenance	1,700,000.00	598,390.30	1,101,609.70
<b>Contracted Services - Transportation Other than</b>			
Between Home and School	45,000.00	20,404.80	24,595.20
Travel	40,000.00	7,798.67	32,201.33
Misc Purchased Services	246,400.00	44,345.48	202,054.52
Supplies and Materials	699,368.00	339,393.27	359,974.73
Other Objects	428,740.00	293,112.51	135,627.49
<b>Total Support Services</b>	<u>27,638,743.72</u>	<u>24,884,706.06</u>	<u>2,754,037.66</u>
<b>Total Expenditures</b>	<u>\$ 37,049,511.00</u>	<u>\$ 33,443,371.41</u>	<u>\$ 3,606,139.59</u>
<b>Calculation of Budget and Carryover</b>			
Total Revised 2019-20 Preschool Education Aid Allocation			\$ 30,328,050.00
Add: Actual Preschool Education Aid Carryover (June 30, 2019)			9,516,316.86
Budgeted Transfer from General Fund			<u>1,277,747.00</u>
<b>Total Preschool Education Aid Funds Available for 2019-20 Budget</b>			41,122,113.86
Less: 2019-20 Budgeted Preschool Education Aid (Including			
Prior Year Budgeted Carryover)			<u>37,049,511.00</u>
<b>Available and Unbudgeted Preschool Education Aid Funds as of June 30, 2020</b>			4,072,602.86
Add: June 30, 2020 Unexpended Preschool Education Aid			<u>3,606,139.59</u>
<b>2019-20 Carryover - Preschool Education Aid Programs</b>			<u>\$ 7,678,742.45</u>
<b>2019-20 Preschool Education Aid Carryover Budgeted Preschool Programs in 2020-21</b>			<u>\$ 9,516,317.00</u>

CAPITAL PROJECTS FUND

**CITY OF CAMDEN SCHOOL DISTRICT**  
**CAPITAL PROJECTS FUND**  
 Summary Statement of Project Expenditures  
 For the Fiscal Year Ended June 30, 2020

<u>Projects</u>	<u>Appropriations</u>	<u>Expenditures to Date</u>		<u>Transfer to</u>	<u>Unexpended</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>General</u>	<u>Balance</u>
				<u>Fund</u>	<u>June 30, 2020</u>
Various Projects Constructed by NJSCC/SDA	\$ 412,940,049.48	\$ 318,461,390.80	\$ 35,022,981.39		\$ 59,455,677.29
Various Projects Constructed by District	4,766,010.00	3,340,446.79	926,066.45		499,496.76
	<u>\$ 417,706,059.48</u>	<u>\$ 321,801,837.59</u>	<u>\$ 35,949,047.84</u>	<u>\$ -</u>	<u>\$ 59,955,174.05</u>
<b>Reconciliation to Governmental Funds Statements (GAAP):</b>					
Unexpended Balance as of June 30, 2020					\$ 59,955,174.05
SDA Grant Revenue Not Recognized on GAAP Basis					<u>(59,795,892.43)</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, 2020

**Revenues:**

State Sources--SCC/SDA Grant	<u>\$ (1,712,235.60)</u>
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**Expenditures and Other Uses:**

Construction Services	34,232,771.20
Other Purchased Professional and Technical Services	1,574,786.64
Other Objects	<u>141,490.00</u>

Total Expenditures and Other Uses	<u>35,949,047.84</u>
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Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(37,661,283.44)</u>
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Fund Balance -- July 1	<u>97,616,457.49</u>
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Fund Balance -- June 30	<u><u>\$ 59,955,174.05</u></u>
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**Reconciliation to Governmental Funds Statements (GAAP):**

Unexpended Balance as of June 30, 2020	\$ 59,955,174.05
SDA Grant Revenue Not Recognized on GAAP Basis	<u>(59,795,892.43)</u>

Fund Balance per Governmental Funds (GAAP)	<u><u>\$ 159,281.62</u></u>
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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, 2020

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources:</b>				
Contribution from Private/Local Source	\$ 684,750.00		\$ 684,750.00	\$ 684,750.00
Transfer from Capital Outlay	<u>878,250.00</u>		<u>878,250.00</u>	<u>878,250.00</u>
Total Revenues	<u>1,563,000.00</u>	<u>\$ -</u>	<u>1,563,000.00</u>	<u>1,563,000.00</u>
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	<u>1,431,931.91</u>		<u>1,431,931.91</u>	<u>1,563,000.00</u>
Total Expenditures	<u>1,431,931.91</u>	<u>-</u>	<u>1,431,931.91</u>	<u>1,563,000.00</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 131,068.09</u>	<u>\$ -</u>	<u>\$ 131,068.09</u>	<u>\$ -</u>
<b>Additional Project Information:</b>				
Project Number: DOE	N/A			
Project Number: SDA	Unavailable			
Grant Date	Unavailable			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 1,563,000.00			
Additional Authorized Cost	-			
Revised Authorized Cost	\$ 1,563,000.00			
Percentage Increase over Original Authorized Cost	-			
Percentage Completion	91.61%			
Original Target Completion Date	Unavailable			
Revised Target Completion Date	6/2022			

**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, 2020

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources:</b>				
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>
<b>Expenditures and Other Financing Uses:</b>				
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	6/2022

**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, 2020

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources:</b>				
State Sources--SCC/SDA Grant	\$ 698,590.00		\$ 698,590.00	\$ 698,590.00
Total Revenues	698,590.00	\$ -	698,590.00	698,590.00
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	236,610.01	370,214.45	606,824.46	698,590.00
	236,610.01	370,214.45	606,824.46	698,590.00
Total Expenditures	236,610.01	370,214.45	606,824.46	698,590.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 461,979.99</u>	<u>\$ (370,214.45)</u>	<u>\$ 91,765.54</u>	<u>\$ -</u>

**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	86.86%
Original Target Completion Date	10/2019
Revised Target Completion Date	TBD

**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, 2020

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources:</b>				
State Sources--SCC/SDA Grant	\$ 1,105,124.00	_____	\$ 1,105,124.00	\$ 1,105,124.00
Total Revenues	<u>1,105,124.00</u>	<u>\$ -</u>	<u>1,105,124.00</u>	<u>1,105,124.00</u>
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	<u>300,822.40</u>	<u>555,852.00</u>	<u>856,674.40</u>	<u>1,105,124.00</u>
Total Expenditures	<u>300,822.40</u>	<u>555,852.00</u>	<u>856,674.40</u>	<u>1,105,124.00</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 804,301.60</u>	<u>\$ (555,852.00)</u>	<u>\$ 248,449.60</u>	<u>\$ -</u>
<b>Additional Project Information:</b>				
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	77.52%			
Original Target Completion Date	9/2019			
Revised Target Completion Date	TBD			

**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, 2020

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources:</b>				
State Sources--SCC/SDA Grants	<u>\$ 414,652,285.08</u>	<u>\$ (1,712,235.60)</u>	<u>\$ 412,940,049.48</u>	<u>\$ 412,940,049.48</u>
Total Revenues	<u>414,652,285.08</u>	<u>(1,712,235.60)</u>	<u>412,940,049.48</u>	<u>412,940,049.48</u>
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	261,588,812.04	33,306,704.75	294,895,516.79	351,577,262.98
Other Purchased Professional and Technical Services	39,624,553.87	1,574,786.64	41,199,340.51	43,531,271.61
Equipment	6,161,223.29		6,161,223.29	6,161,223.29
Other Objects	<u>11,086,801.60</u>	<u>141,490.00</u>	<u>11,228,291.60</u>	<u>11,670,291.60</u>
Total Expenditures	<u>318,461,390.80</u>	<u>35,022,981.39</u>	<u>353,484,372.19</u>	<u>412,940,049.48</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 96,190,894.28</u>	<u>\$ (36,735,216.99)</u>	<u>\$ 59,455,677.29</u>	<u>\$ -</u>
<b>Additional Project Information:</b>				
Project Number		Various		
Grant Date		Various		
Bond Authorization Date		N/A		
Bonds Authorized		N/A		
Bonds Issued		N/A		
Original Authorized Cost	\$ 412,940,049.48			
Additional Authorized Cost	-			
Revised Authorized Cost	\$ 412,940,049.48			
Percentage Increase over Original Authorized Cost				
Percentage Completion		85.60%		
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, 2020

	<u>Food Service</u>
<b>ASSETS:</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 423,752.27
Intergovernmental Accounts Receivable:	
State	21,116.00
Federal	774,425.16
Inventory	<u>43,903.04</u>
Total Current Assets	<u>1,263,196.47</u>
Noncurrent Assets:	
Machinery and Equipment	4,184,953.68
Less Accumulated Depreciation	<u>(3,029,688.89)</u>
Total Noncurrent Assets	<u>1,155,264.79</u>
Total Assets	<u>2,418,461.26</u>
<b>LIABILITIES:</b>	
Current Liabilities:	
Accounts Payable	364,768.89
Intergovernmental Accounts Payable:	
Federal	<u>6,230.12</u>
Total Liabilities	<u>370,999.01</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	1,155,264.79
Unrestricted	<u>892,197.46</u>
Total Net Position	<u><u>\$ 2,047,462.25</u></u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**PROPRIETARY FUNDS**  
 Business-Type Activities - Enterprise Funds  
 Statement of Revenue, Expenses and Changes in Fund Net Position  
 For the Fiscal Year Ended June 30, 2020

	<u>Food Service</u>
<b>OPERATING REVENUES:</b>	
Charges for Services:	
Daily Sales-Non-reimbursable Programs	\$ 118,443.79
Special Functions	69,977.62
	<u>188,421.41</u>
<b>OPERATING EXPENSES:</b>	
Salaries	2,753,838.26
Employee Benefits	1,051,120.78
Other Purchased Services	472,720.38
Supplies and Materials	649,251.15
Cost of Sales:	
Reimbursable Program	3,224,110.43
Non-reimbursable Program	22,691.00
Miscellaneous Expenditures	14,990.37
Depreciation	344,826.10
	<u>8,533,548.47</u>
Total Operating Expenses	<u>8,533,548.47</u>
Operating Loss	<u>(8,345,127.06)</u>
<b>NONOPERATING REVENUE:</b>	
State Sources:	
State School Lunch Program	78,218.84
Federal Sources:	
Child and Adult Care Food Program	509,105.41
School Breakfast Program	1,808,609.48
National School Lunch Program	3,715,274.50
After School Snack Program	37,319.88
Summer Food Service Program	477,898.30
Food Distribution Program	642,915.71
Fresh Fruits and Vegetables Program	140,197.94
	<u>7,409,540.06</u>
Total Nonoperating Revenues	<u>7,409,540.06</u>
Change in Net Position	(935,587.00)
Net Position - July 1	<u>2,983,049.25</u>
Net Position - June 30	<u><u>\$ 2,047,462.25</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, 2020

	<u>Food Service</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Receipts from Customers	\$ 231,828.63
Payments to Employees	(2,753,838.26)
Payments for Employee Benefits	(1,051,120.78)
Payments to Suppliers	<u>(7,306,505.72)</u>
Net Cash Used for Operating Activities	<u>(10,879,636.13)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>	
Transfer of Funds	387.24
State Sources	81,500.88
Federal Sources	<u>8,772,280.78</u>
Net Cash Provided by Non-Capital Financing Activities	<u>8,854,168.90</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Payment of Loans	<u>(344,826.10)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(344,826.10)</u>
Net Increase in Cash and Cash Equivalents	(2,370,293.33)
Cash and Cash Equivalents - July 1	<u>2,794,045.60</u>
Cash and Cash Equivalents - June 30	<u><u>\$ 423,752.27</u></u>
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities:</b>	
Operating Loss	\$ (8,345,127.06)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:	
Depreciation	344,826.10
(Increase) Decrease in Accounts Receivable	43,488.20
(Increase) Decrease in Inventory	(25,153.73)
Increase (Decrease) in Accounts Payable	(2,897,588.66)
Increase (Decrease) in Unearned Revenue	<u>(80.98)</u>
Total Adjustments	<u>(2,534,509.07)</u>
Net Cash Used for Operating Activities	<u><u>\$ (10,879,636.13)</u></u>

FIDUCIARY FUNDS

**CITY OF CAMDEN SCHOOL DISTRICT**  
**FIDUCIARY FUNDS**  
 Combining Statement of Fiduciary Net Position  
 As of June 30, 2020

	Agency Funds		
	Student Activity	Payroll	Total
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 65,047.35	\$ 3,251,040.57	\$ 3,316,087.92
Intergovernmental Accounts Receivable:			
State		54,213.93	54,213.93
<b>Total Assets</b>	<b>\$ 65,047.35</b>	<b>\$ 3,305,254.50</b>	<b>\$ 3,370,301.85</b>
<b>LIABILITIES:</b>			
Interfund Accounts Payable:			
Due General Fund		\$ 853,478.80	\$ 853,478.80
Payroll Deductions and Withholdings		2,451,775.70	2,451,775.70
Payable to Student Groups	\$ 65,047.35		65,047.35
<b>Total Liabilities</b>	<b>\$ 65,047.35</b>	<b>\$ 3,305,254.50</b>	<b>\$ 3,370,301.85</b>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**FIDUCIARY FUNDS**  
Student Activity Agency Fund Schedule of Receipts and Disbursements  
For the Fiscal Year Ended June 30, 2020

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	<u>Balance</u> <u>June 30, 2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2020</u>
SCHOOLS:				
All Schools	<u>\$ 75,117.56</u>	<u>\$ 85,420.49</u>	<u>\$ 95,490.70</u>	<u>\$ 65,047.35</u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**FIDUCIARY FUNDS**  
 Payroll Agency Fund Schedule of Receipts and Disbursements  
 For the Fiscal Year Ended June 30, 2020

	<u>Balance</u> <u>June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2020</u>
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 2,376,068.33	\$ 109,092,748.35	\$ 108,217,776.11	\$ 3,251,040.57
Intergovernmental Accounts Receivable:				
State	879,915.14	263,578.58	1,089,279.79	54,213.93
Federal	582,576.27		582,576.27	
Total Assets	<u>\$ 3,838,559.74</u>	<u>\$ 109,356,326.93</u>	<u>\$ 109,889,632.17</u>	<u>\$ 3,305,254.50</u>
<b>LIABILITIES:</b>				
Payroll Deductions and Withholdings	\$ 2,058,305.52	\$ 53,843,924.85	\$ 53,450,454.67	\$ 2,451,775.70
Interfund Accounts Payable:				
Due to General Fund	1,780,254.22	796,358.94	1,723,134.36	853,478.80
Net Payroll		54,716,043.14	54,716,043.14	
Total Liabilities	<u>\$ 3,838,559.74</u>	<u>\$ 109,356,326.93</u>	<u>\$ 109,889,632.17</u>	<u>\$ 3,305,254.50</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,									
	2020 (1)(2)	2019 (1)(2)	2018 (1)(2)	2017 (1)	2016 (1)	2015 (1)	2014	2013	2012	2011
<b>Governmental Activities:</b>										
Net Investment in Capital Assets	\$ 311,717,126.78	\$ 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
Restricted	159,282.62	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
Unrestricted (Deficit)	(132,051,100.66)	(131,750,097.53)	(114,091,744.71)	(119,641,632.07)	(124,324,599.38)	(103,657,345.52)	(9,666,537.95)	(8,008,045.49)	9,747,680.07	(2,654,917.48)
<b>Total Governmental Activities Net Position</b>	<b>\$ 179,825,308.74</b>	<b>\$ 158,926,297.87</b>	<b>\$ 172,915,403.92</b>	<b>\$ 207,100,976.39</b>	<b>\$ 218,626,987.90</b>	<b>\$ 234,496,265.75</b>	<b>\$ 331,927,965.48</b>	<b>\$ 365,264,285.62</b>	<b>\$ 376,979,775.69</b>	<b>\$ 355,805,393.88</b>
<b>Business-type Activities:</b>										
Net Investment in Capital Assets	\$ 1,155,264.79	\$ 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
Unrestricted	892,197.46	1,827,784.46	2,009,762.33	2,053,889.54	1,980,045.29	1,709,305.65	1,701,204.57	1,852,002.76	2,042,957.81	1,694,315.72
<b>Total Business-type Activities Net Position</b>	<b>\$ 2,047,462.25</b>	<b>\$ 2,983,049.25</b>	<b>\$ 3,347,939.70</b>	<b>\$ 3,397,924.21</b>	<b>\$ 3,288,867.51</b>	<b>\$ 2,691,286.64</b>	<b>\$ 2,257,251.99</b>	<b>\$ 2,324,439.08</b>	<b>\$ 2,401,968.47</b>	<b>\$ 2,305,063.39</b>
<b>District-wide:</b>										
Net Investment in Capital Assets	\$ 312,872,391.57	\$ 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
Restricted	159,282.62	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
Unrestricted (Deficit)	(131,158,903.20)	(129,922,313.07)	(112,081,982.38)	(117,587,742.53)	(122,344,554.09)	(101,948,039.87)	(7,965,333.38)	(6,156,042.73)	11,790,637.88	(960,601.76)
<b>Total District-wide Net Position</b>	<b>\$ 181,872,770.99</b>	<b>\$ 161,909,347.12</b>	<b>\$ 176,263,343.62</b>	<b>\$ 210,498,900.60</b>	<b>\$ 221,915,855.41</b>	<b>\$ 237,187,552.39</b>	<b>\$ 334,185,217.47</b>	<b>\$ 367,588,724.70</b>	<b>\$ 379,381,744.16</b>	<b>\$ 358,110,457.27</b>

(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									
	2020 (1)(2)	2019 (1)(2)	2018 (1)(2)	2017 (1)	2016 (1)	2015 (1)	2014	2013	2012	2011
<b>Expenses:</b>										
Governmental Activities:										
Instruction:										
Regular:										
Special Education	\$ 53,479,855.43	\$ 54,282,199.49	\$ 52,468,729.18	\$ 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
Other Special Instruction	12,423,018.24	14,422,179.93	14,150,670.66	16,123,285.04	17,502,650.02	20,092,806.63	21,416,263.86	23,414,542.50	23,255,992.39	22,848,507.37
Other Instruction	5,549,964.56	6,199,368.89	7,336,157.13	4,003,734.32	4,156,291.62	5,174,069.26	5,865,686.59	5,646,324.35	5,905,741.21	5,345,782.71
Community Services Programs/Operations	192,306.66	72,303.44	183,020.18	268,421.41	360,035.91	440,934.33	325,313.68	6,563,432.32	6,818,123.45	1,672,367.59
Support Services:										
Tuition	18,775,665.84	20,197,626.23	13,186,806.88	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
Student and Instruction Related Services	45,270,307.20	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
School Administrative Services	4,278,220.13	7,299,480.79	5,587,054.02	5,815,421.83	5,538,429.37	6,943,806.78	8,219,882.38	8,219,882.38	7,904,713.67	8,800,007.90
General and Business Administrative Services	10,568,666.08	9,767,080.66	9,141,933.69	9,538,822.03	10,671,729.60	11,688,329.46	13,570,747.00	10,776,180.15	10,776,180.15	10,209,060.03
Plant Operations and Maintenance	19,249,283.54	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	29,509,708.18	28,652,156.67
Pupil Transportation	13,774,370.91	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
Unallocated Benefits	56,463,208.58	84,536,909.12	122,309,313.91	121,046,140.62	107,044,233.78	95,618,071.63	71,639,289.77	73,547,507.26	65,935,665.40	60,697,307.16
Special Schools	29,310.08	61,778.96	45,981.18	50,125.43	59,142.83	27,712.40	31,389.81	38,835.76	34,149.84	41,472.72
Transfer to Charter Schools	57,276,131.96	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
Transfer to Resident Renaissance Schools	92,611,574.82	78,667,040.41	67,383,048.90	52,061,402.64	35,666,601.46					
Interest on Long-term Debt			(6,261.95)	14,207.24	6,770.27	8,140.96	1,066.22			10,542.58
Capital Outlay			3,004,869.30	1,641,164.68						
Unallocated Depreciation	7,998,997.60	7,998,997.60	7,998,997.60	1,641,164.68						
Total Governmental Activities Expenses	397,960,901.63	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
Business-type Activities:										
Food Service	8,533,548.47	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
Food Service - Dinner Program										
Total Business-type Activities Expense	8,533,548.47	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
Total District Expenses	\$ 406,494,450.10	\$ 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
<b>Program Revenues:</b>										
Governmental Activities:										
Charges for Services	\$ 93,299.96	\$ 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
Operating Grants and Contributions	74,194,057.91	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
Capital Grants and Contributions	35,949,047.84	6,918,929.18		17,790.37		589,208.75	884,676.34	482,626.36	3,365,744.12	608,630.72
Total Governmental Activities Program Revenues	110,236,405.71	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	68,549,310.79
Business-type activities:										
Charges for services	188,421.41	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
Food services	7,409,540.06	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
Operating Grants and Contributions										
Capital Grants and Contributions										
Total Business-type Activities Program Revenues	7,597,961.47	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	6,772,376.34
Total District Program Revenues	\$ 117,834,367.18	\$ 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
<b>Net (Expense)/Revenue:</b>										
Governmental Activities	\$ (287,724,495.92)	\$ (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)	\$ (265,247,689.38)	\$ (274,327,126.31)
Business-type Activities	(935,587.00)	(364,800.45)	(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)
Total District-wide Net Expense	\$ (288,660,082.92)	\$ (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)

(Continued)

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

	Fiscal Year Ended June 30									
	2020 (1)(2)	2019 (1)(2)	2018 (1)(2)	2017 (1)	2016 (1)	2015 (1)	2014	2013	2012	2011
<b>General Revenues and Other Changes in Net Position:</b>										
Governmental Activities:										
Property Taxes Levied for General Purposes, Net	\$ 7,597,989.00	\$ 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	288,680,555.32	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
Federal and State Aid Not Restricted	9,790,162.00	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	6,013,586.40	6,994,196.08
Investment Earnings	3,872,088.78	5,944,545.24	8,586,152.08	4,068,895.94	1,802.10	4,783.52	4,783.52	15,360.58	4,717.75	773,352.98
Unrestricted Miscellaneous Income						2,276,715.68	2,367,323.94	684,750.00	3,199,881.49	4,564,632.66
Restricted Miscellaneous Income						(703,621.00)			(206,473.00)	(273,360.89)
Audit Recovery - Federal Programs							(2,081,123.92)	(299,656.39)	(1,615,996.88)	(5,915,698.21)
Cancellation of Accounts Receivable	(1,317,288.31)	(165,962.67)					(68,215.69)	838,253.32	363,660.88	(278,403.72)
Interfund Adjustments							138,273.46	150,128.72	(426,009.29)	(528,950.18)
Capital Outlay Adjustment			(8,733,077.97)				(6,733,372.57)	707,631.97		
Gain/(Loss) on Disposal of Capital Assets								(5,553,300.23)	(973,367.35)	(912,714.98)
Transfers										
<b>Total Governmental Activities</b>	<b>308,623,506.79</b>	<b>323,968,366.13</b>	<b>337,192,346.19</b>	<b>306,725,206.70</b>	<b>298,805,658.89</b>	<b>301,868,726.67</b>	<b>289,126,831.26</b>	<b>291,797,464.48</b>	<b>306,822,071.19</b>	<b>285,179,276.95</b>
Business-type Activities:										
Investment Earnings										903.27
Miscellaneous Income								6,359.40		13,636.21
Disposal of Assets										(44,720.00)
Cancellation of Accounts Receivable										(13,350.09)
Cancellation of Prior Year Payables										680,900.79
Transfers								(10,474.83)	(20,027.46)	912,714.98
<b>Total Business-type Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20,373.71)</b>	<b>(4,115.43)</b>	<b>(20,027.46)</b>	<b>1,550,085.16</b>
<b>Total District-wide</b>	<b>\$ 308,623,506.79</b>	<b>\$ 323,968,366.13</b>	<b>\$ 337,192,346.19</b>	<b>\$ 306,725,206.70</b>	<b>\$ 298,805,658.89</b>	<b>\$ 301,868,726.67</b>	<b>\$ 289,106,457.55</b>	<b>\$ 291,793,369.05</b>	<b>\$ 306,802,043.73</b>	<b>\$ 286,729,362.11</b>
<b>Change in Net Position:</b>										
Governmental Activities	\$ 20,899,010.87	\$ (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
Business-type Activities	(935,587.00)	(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
<b>Total District</b>	<b>\$ 19,963,423.87</b>	<b>\$ (14,353,996.49)</b>	<b>\$ (2,711,266.51)</b>	<b>\$ (11,416,954.81)</b>	<b>\$ (17,508,255.83)</b>	<b>\$ 225,666.92</b>	<b>\$ (33,403,507.23)</b>	<b>\$ (11,793,019.46)</b>	<b>\$ 21,502,620.10</b>	<b>\$ 11,305,299.95</b>

(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,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Fund:										
Restricted:										
Assigned	\$ 128,524.68	\$ 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)	(32,632,094.60)	(26,775,262.84)	(6,482,566.07)	(11,572,034.15)	(22,734,053.53)	(2,106,604.54)	(3,948,035.40)	(4,461,861.59)	6,312,093.09	(1,713,355.29)
Total General Fund	\$ (32,503,568.92)	\$ (19,937,182.60)	\$ (5,165,001.73)	\$ (9,331,581.15)	\$ (7,14,805.25)	\$ 8,854,581.66	\$ 8,827,745.77	\$ 32,487,863.13	\$ 41,349,059.69	\$ 19,917,876.76
All Other Governmental Funds:										
Assigned		\$ 134,081.69						\$ 1,335,889.00		
Restricted, Reported in:										
Capital Projects Fund	\$ 159,281.62	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	(3,032,805.00)	(3,004,424.00)	(2,983,046.00)	(2,966,603.00)	(2,985,293.00)	(2,907,938.00)	(2,802,638.00)	(2,756,800.00)	(2,553,394.00)	(2,427,880.00)
Total All Other Governmental Funds	\$ (2,873,523.38)	\$ (2,845,142.38)	\$ 6,830,782.40	\$ 3,787,819.55	\$ 2,166,891.78	\$ 1,656,900.81	\$ 7,860,459.32	\$ 9,752,305.57	\$ 11,431,170.42	\$ 15,593,026.99

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,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Revenues:</b>										
Tax Levy	\$ 7,597,989.00	\$ 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	\$ 7,507,790.00
Tuition Charges	93,299.96	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
Rents and Royalties	10,880.00	23,417.25	2,383,476.00	1,452,940.94	1,296,422.37	23,160.08	22,830.42			
Miscellaneous	3,861,208.78	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
State Sources	384,496,196.99	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
Federal Sources	23,843,842.08	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
Total Revenue	419,903,416.81	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
<b>Expenditures:</b>										
Instruction										
Regular Instruction	53,075,075.88	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
Special Education Instruction	12,423,018.24	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	23,256,592.39	22,848,507.37
Other Instruction	5,549,964.56	6,199,368.89	7,336,157.13	8,298,668.93	8,264,058.20	10,153,064.24	14,011,010.27	12,209,756.67	12,724,464.66	7,018,150.30
Community Services Programs/Operations	192,306.66	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
Support Services:										
Tuition	18,775,685.84	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
Student & Instruction Related Services	45,270,307.20	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	49,723,890.17
School Administrative Services	4,278,220.13	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
Other Administrative Services	9,652,900.53	8,871,239.73	8,244,974.78	9,538,822.03	9,211,979.04	10,410,926.19	12,553,742.06	10,776,180.15	10,776,180.15	10,209,060.03
Plant Operations and Maintenance	19,101,147.42	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
Pupil Transportation	13,701,086.19	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	8,057,599.33
Unallocated Employee Benefits	63,092,587.48	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
Special Schools	29,310.08	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
Charter and Resident Renaissance Schools	149,887,706.78	135,184,371.41	122,489,206.94	115,273,206.64	95,403,472.46	65,204,824.81	54,902,593.00	48,934,036.00	37,393,059.00	34,722,650.52
Capital Outlay	36,151,578.83	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
Debt Service:										
Principal				579,618.41	573,970.54	580,960.05				217,000.00
Interest and Other Charges				5,703.45	11,351.32					11,501.00
Total Expenditures	431,180,895.82	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
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,277,479.01)	(24,282,142.98)	7,209,542.27	(6,995,848.13)	(9,059,395.94)	(5,473,101.62)	(25,137,173.00)	(11,786,290.31)	19,128,135.36	954,618.28
<b>Other Financing Sources (Uses):</b>										
Lease Proceeds										
Audit Recovery - Federal Programs							1,734,549.00			(273,360.89)
Cancellation of Grants Receivable							(2,081,123.92)			(5,915,698.21)
Interfund Adjustments							(68,215.69)			(278,403.72)
Cancellation of Prior Year Orders	(1,317,288.31)	(165,962.67)					707,631.97			(206,473.00)
Transfers Out										(400,000.00)
Total Other Financing Sources (Uses)	(1,317,288.31)	(165,962.67)					(414,790.61)			(7,380,177.80)
Net Change in Fund Balances	\$ (12,594,767.32)	\$ (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	\$ (6,425,569.52)
Debt Service as a Percentage of Noncapital Expenditures	-	-	-	0.15%	0.16%	0.16%	-	-	-	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,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Rentals and Royalties	\$ 10,880.00	\$ 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
Tuition	93,299.96	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
Interest on Investments				1,356.39	1,200.56	229.90	4,783.52	15,360.58	4,717.75	30,874.48
Insurance Reimbursements								54,286.68		
Miscellaneous	3,613,065.15	5,850,363.69	5,970,380.57	2,335,753.82	2,860,382.09	1,786,060.80	1,435,050.38	1,314,251.38	2,718,602.04	4,834,774.21
<b>Total Miscellaneous Revenues</b>	<b>\$ 3,717,245.11</b>	<b>\$ 5,905,351.85</b>	<b>\$ 8,586,152.08</b>	<b>\$ 4,090,698.04</b>	<b>\$ 4,773,379.99</b>	<b>\$ 2,281,499.20</b>	<b>\$ 2,372,107.46</b>	<b>\$ 1,539,178.34</b>	<b>\$ 3,204,599.24</b>	<b>\$ 5,357,985.24</b>

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)
2020	\$ 69,874,850.00	\$ 1,060,046,100.00	\$ -	\$ 309,010,023.00	\$ 156,246,500.00	\$ 90,081,000.00	\$ 1,685,258,473.00	\$ 27,536,465.00	\$ 1,712,794,938.00	\$ 42,644,700.00	\$ 2,655,764,900.00	\$ 1,794,239,970.00	\$ 0.585
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	40,089,800.00	2,577,323,900.00	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	2,147,946,400.00	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	27,992,699.00	1,704,835,898.00	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	-	323,918,823.00	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	56,143,200.00	1,082,828,860.00	-	360,111,600.00	129,391,300.00	95,598,900.00	1,724,073,960.00	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

(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

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>	
2020	\$ 0.585	-	\$ 0.585	\$ 1.655	\$ 0.940	\$ 3.180
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	0.414	-	0.414	1.359	0.709	2.482

Source: Municipal Tax Collector



**CITY OF CAMDEN SCHOOL DISTRICT**  
 Principal Property Tax Payers  
 Current Year and Nine Years Ago  
*Unaudited*

<u>Taxpayer</u>	2020			2011		
	<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	\$ 44,449,200	1	2.59%	\$ 44,886,700	1	2.56%
Verizon--New Jersey	36,723,440	2	2.14%	36,367,600	2	2.08%
L/N CAC LLC	35,038,300	3	2.05%			
Pollution Control Authority	18,004,100	4	1.05%	12,004,100	4	0.69%
Washington Park Management	17,378,000	5	1.01%			
EMR Eastern, LLC	16,479,600	6	0.96%			
Real Portfolio	13,563,700	7	0.79%			
All American Gardens, LLC	12,669,000	8	0.74%			
Broadway Associates 2010, LLC	11,979,700	9	0.70%			
Harris Camden Realty, LLC	11,247,700	10	0.66%			
New Jersey Bell				12,602,500	3	0.72%
HE Northgate Ltd. Partnership				8,000,000	5	0.46%
2 Cooper Plaza				7,767,900	6	0.44%
South Jersey Acquisition Co. LLC				6,865,200	7	0.39%
Reldon Enterprises				6,162,900	8	0.35%
JMJ Realty, LLC				4,800,000	9	0.27%
Camden Cogen				2,844,400	10	0.16%
<b>Total</b>	<b>\$ 208,050,437</b>		<b>12.32%</b>	<b>\$ 142,301,300</b>		<b>8.13%</b>

Source: City of Camden Officials

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Property Tax Levies and Collections  
 Last Ten Fiscal Years  
*Unaudited*

<u>Fiscal Year</u> <u>Ended June 30,</u>	<u>School District</u> <u>Taxes Levied</u> <u>for the</u> <u>Fiscal Year</u>	<u>Collected within the Fiscal Year of the Levy (1)</u>		<u>Collections in</u> <u>Subsequent Years</u>
		<u>Amount</u>	<u>Percentage</u> <u>of Levy</u>	
2020	\$ 7,597,989.00	\$ 7,597,989.00	100.00%	-
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%	-

(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 <u>June 30,</u>	<u>Governmental Activities</u>		<u>Total District</u>	Percentage of Personal <u>Income (2)</u>	<u>Per Capita (3)</u>
	<u>General Obligation Bonds (1)</u>	<u>Capital Leases</u>			
2020	\$ -	\$ -	\$ -	\$ -	\$ -
2019	-	-	-	-	-
2018	-	-	-	-	-
2017	-	-	-	-	-
2016	-	579,618.41	1,153,588.95	-	15.34
2015	-	1,153,588.95	1,153,588.95	-	15.24
2014	-	1,734,549.00	1,734,549.00	-	22.74
2013	-	-	-	-	-
2012	-	-	-	-	-
2011	-	-	-	-	-

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*

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Fiscal Year Ended June 30.	General Bonded Debt Outstanding			Percentage of Net Assessed Valuation Taxable (2)	Per Capita (3)
	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding (1)		
2020	\$ -	\$ -	\$ -	-	\$ -
2019	-	-	-	-	-
2018	-	-	-	-	-
2017	-	-	-	-	-
2016	-	-	-	-	-
2015	-	-	-	-	-
2014	-	-	-	-	-
2013	-	-	-	-	-
2012	-	-	-	-	-
2011	-	-	-	-	-

**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, 2020: (1)					
City of Camden Utilities	\$ 46,537,725.65	\$ 34,866,652.29	\$ 11,671,073.36		
City of Camden	24,706,699.17	412,052.44	24,294,646.73		
	<u>71,244,424.82</u>	<u>35,278,704.73</u>	<u>35,965,720.09</u>	<u>\$ -</u>	<u>\$ -</u>
Overlapping Debt Apportioned to the Municipality as of December 31, 2019: County of Camden: (2)					
General:					
Bonds	40,475,000.00	17,734,529.00 (3)	22,740,471.00	1,084,720.47 (5)	44,848,355.85
Notes	35,461,125.00		35,461,125.00	1,691,495.66 (5)	
Loan Agreements	340,001,133.00		340,001,133.00	16,218,054.04 (5)	
Bonds Issued by Other Public Bodies Guaranteed by the County	<u>260,305,410.00</u>	<u>260,305,410.00 (4)</u>			
	676,242,668.00	278,039,939.00	398,202,729.00	18,994,270.17	44,848,355.85
	<u>\$ 747,487,092.82</u>	<u>\$ 313,318,643.73</u>	<u>\$ 434,168,449.09</u>	<u>\$ 18,994,270.17</u>	<u>\$ 44,848,355.85</u>

Sources:

- (1) City of Camden 2020 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 2020 Net Valuation on which County taxes are apportioned, which is 4.77%.
- The source for this computation was the 2020 Camden County Abstract of Ratables.



## 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*

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<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>
2019	73,562	Unavailable	Unavailable	7.9%
2018	73,725	\$ 3,988,743,675.00	\$ 54,103.00	8.9%
2017	73,728	3,822,944,256.00	51,852.00	9.8%
2016	73,818	3,703,006,152.00	50,164.00	10.1%
2015	75,204	3,676,798,764.00	48,891.00	11.1%
2014	75,673	3,549,442,065.00	46,905.00	12.7%
2013	76,283	3,450,737,788.00	45,236.00	16.0%
2012	76,711	3,420,696,912.00	44,592.00	18.5%
2011	77,049	3,374,360,955.00	43,795.00	19.6%
2010	76,805	3,213,905,225.00	41,845.00	18.6%

## Sources:

- (1) Population information provided by the NJ Dept of Labor and Workforce Development
- (2) Personal income has been estimated based upon the municipal population and per capita personal income presented
- (3) Per Capita Personal Income data provided by the NJ Dept of Labor and Workforce Development
- (4) Unemployment data provided by the NJ Dept of Labor and Workforce Development

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Principal Non-Governmental Employers  
 Current Year and Nine Years Ago  
*Unaudited*

<u>Employer</u>	<u>2020 (1)</u>			<u>2011</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				5,000	1	
Our Lady of Lourdes				2,200	2	
South Jersey Port Corporation				2,200	3	
Campbell Soup Company				1,297	4	
L-3 Communications Corporation				1,018	5	
Rutgers University				800	6	
Virtua Health				218	7	
Mafco Worldwide Corporation				155	8	
HCSC Laundry				144	9	
Waste Management of Camden				117	10	
	-		-	13,149		-

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*

Function/Program	Fiscal Year Ended June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Teachers-General Fund	685.0	710.0	680.4	784.8	748.8	884.5	1,054.0	1,238.5	1,171.0	1,198.0
Teachers-Special Revenue	81.0	76.0	91.0	99.3	120.7	88.3	190.0	106.6	76.0	90.0
Classroom Aides-General Fund	77.0	51.0	79.0	197.0	172.0	199.0	191.0	235.0	230.0	218.0
Classroom Aides-Special Revenue	80.0	73.0	79.0	81.0	68.4	72.0	98.0	89.0	68.0	87.0
Attendance & Social Work	11.0	11.0	40.0	15.0	38.1	71.7	40.2	87.0	77.0	95.0
Health Services	20.0	23.0	19.0	32.0	25.0	30.0	33.0	46.0	43.0	42.0
Related Services	19.0	22.0	15.5		13.0	13.0	16.0	15.0	15.0	15.0
Extraordinary Services	110.0	111.0	126.0						1.0	1.0
Guidance-Professional	18.0	20.0	31.0	16.0	40.2	37.0	56.0	59.0	53.0	55.0
Guidance-Support				1.0	11.0	17.0	22.0	18.0	21.0	21.0
Child Study Team	38.0	15.0	35.5	48.0	55.8	59.0	55.0	55.0	58.0	54.0
Child Study Team-Support				1.0	2.0	3.0	7.0	21.0	11.0	21.0
Supervisors & Other Professionals	20.0	18.0	7.0	33.0	19.0	28.5	21.0	20.0	28.0	26.0
Improvement of Instruction-Support	8.0	7.0	1.0	11.0	2.0	2.0	6.0	11.1	9.0	12.0
Facilitators, Math & Literacy Coaches							49.0	36.9	39.0	36.0
Media Services/Technology				2.0	7.5	20.3	38.0	58.0	51.0	54.0
Professional Development-Professionals							5.0	5.0	3.0	4.0
Professional Development-Support							1.0	3.0	1.0	1.0
General District Administrators	9.0	8.0	13.0	18.0	22.0	21.0	32.0	15.0	6.0	12.0
Principals/Assistant Principals	37.0	19.0	17.0	48.0	28.6	30.4	43.0	58.2	57.0	53.0
School Administrators-Support	18.0	29.0	39.5	1.0	31.0	34.7	60.9	59.8	61.8	54.0
Central Services-Administrators	31.0	48.0	25.0	29.0	35.1	32.0	18.0	55.6	47.0	46.0
Admin Information Technology Services	6.0	5.0	4.0	15.0	9.7	6.7	14.7	24.0	21.0	22.0
Operations & Maintenance-Security Guards	59.5	59.0	68.0	1.5	81.0	104.2	104.2	126.0	118.0	122.0
Operations & Maintenance-Other	106.0	140.0	139.0	168.0	176.1	191.0	186.0	321.0	268.0	292.0
Transportation	2.0	2.0	2.0	2.0	2.0	2.0	3.0	9.0	6.0	5.0
Support & Other Prof Staff-Special Revenue	55.0	42.0	88.0	33.0	26.0	18.6	15.0	21.0	37.0	23.0
Support Staff-Special Revenue	6.5	5.0	3.5	42.0	5.8	6.6	7.0	7.2	17.2	10.3
Directors-Special Revenue	1.0	2.0	2.5	1.0	4.4	2.7	3.0	3.8	1.0	3.0
Other	50.0	52.0	52.6		14.9	12.4	15.0	19.0	15.0	45.0
<b>Total</b>	<b>1,548.0</b>	<b>1,548.0</b>	<b>1,658.5</b>	<b>1,679.5</b>	<b>1,760.1</b>	<b>1,987.6</b>	<b>2,384.0</b>	<b>2,823.7</b>	<b>2,610.0</b>	<b>2,717.3</b>

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				
2020	6,839	\$ 395,029,316.99	\$ 57,761.27	7.11%	858	8:1	8:1	8:1	6,921	6,443	-6.51%	93.1%
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	375,965,347.91	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%

Sources: District Records

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

	Fiscal Year Ended June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>District Buildings:</b>										
Bonsall (1913)										
Square Feet	108,769	108,769	108,769	108,769	108,769	108,769	108,769	108,769	108,769	108,679
Enrollment	-	64	127	181	377	429	455	617		
Lanning Square (Formerly Broadway) (1886)										
Square Feet	46,050	135,735	135,735	135,735	135,735	135,735	135,735	135,735	135,735	25,680
Enrollment	-	-	-	-	-	-	-	-	-	351
Catto (2008)										
Square Feet	93,000	89,313	89,313	89,313	89,313	89,313	89,313	89,313	89,313	88,250
Enrollment	624	629	634	616	579	566	569	553	574	573
Coopers Poynt (1966)										
Square Feet	90,288	105,762	105,762	105,762	105,762	105,762	105,762	105,762	105,762	105,762
Enrollment	435	442	398	428	444	470	516			
Cramer (1913)										
Square Feet	93,716	87,700	87,700	87,700	87,700	87,700	87,700	87,700	87,700	87,300
Enrollment	438	450	437	376	462	471	529	517		
RT Cream (1991)										
Square Feet	38,259	39,069	39,069	39,069	39,069	39,069	39,069	39,069	39,069	38,269
Enrollment	115	112	344	257	324	373	373	409	471	528
Davis (1925)										
Square Feet	95,040	95,905	95,905	95,905	95,905	95,905	95,905	95,905	95,905	93,905
Enrollment	331	332	331	347	434	487	491	546	488	502
Dudley (2009)										
Square Feet	89,000	73,732	73,732	73,732	73,732	73,732	73,732	73,732	73,732	88,280
Enrollment	486	480	528	519	564	602	612	575	572	570
Early Childhood Development Center (1978)										
Square Feet	81,800	66,568	66,568	66,568	66,568	66,568	66,568	66,568	66,568	66,588
Enrollment	287	298	397	429	409	437	440	466	494	490
Forest Hill (1969)										
Square Feet	54,378	59,087	59,087	59,087	59,087	59,087	59,087	59,087	59,087	58,087
Enrollment	329	335	283	231	323	321	322	318	308	307

(Continued)

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

	Fiscal Year Ended June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>District Buildings:</b>										
McGraw (1953)										
Square Feet	32,545	32,545	32,545	32,545	32,545	32,545	32,545	32,545	32,545	33,345
Enrollment	-	-	37	44	42	297	298	337	326	288
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
Parkside (1907)										
Square Feet	34,413	30,375	30,375	30,375	30,375	30,375	30,375	30,375	30,375	30,375
Enrollment	-	-	-	-	-	-	-	-	-	-
Powell (1926)										
Square Feet	-	-	-	-	-	-	-	-	-	20,157
Enrollment	-	-	-	-	-	-	-	-	-	-
Sharp (1921)										
Square Feet	45,534	49,100	49,100	49,100	49,100	49,100	49,100	49,100	49,100	49,100
Enrollment	350	360	386	323	332	363	365	382	370	407
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
Washington (1907)										
Square Feet	35,528	37,756	37,756	37,756	37,756	37,756	37,756	37,756	37,756	37,756
Enrollment	-	-	-	-	-	-	-	-	-	-
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
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	419	428	404	420	450	578	580	585	593	424
HB Wilson (1919)										
Square Feet	-	-	-	-	-	-	-	-	-	36,110
Enrollment	-	-	-	-	-	-	-	-	-	-

(Continued)

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

	Fiscal Year Ended June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>District Buildings:</b>										
HB Wilson (2009)										
Square Feet	89,000	73,732	73,732	73,732	73,732	73,732	73,732	73,732	73,732	83,729
Enrollment	522	535	636	555	595	612	617	686	686	562
Yorkship (1920)										
Square Feet	91,750	86,300	86,300	86,300	86,300	86,300	86,300	86,300	86,300	86,300
Enrollment	425	442	453	488	558	572	582	551	563	561
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
Hatch (1923) - Includes Big Picture Academy & Camden High School										
Square Feet	126,850	117,222	117,222	117,222	117,222	117,222	117,222	117,222	117,222	117,222
Enrollment	440	452	-	-	173	272	270	251	328	414
Morgan Village (1969)										
Square Feet	92,000	92,000	108,072	108,072	108,072	108,072	108,072	108,072	108,072	108,072
Enrollment	312	309	344	346	373	370	372	333	367	466
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
Veterans (1939)										
Square Feet	96,138	96,645	96,645	96,645	96,645	96,645	96,645	96,645	96,645	96,645
Enrollment	363	379	455	458	542	490	497	508	499	476
Camden High (1916)										
Square Feet	-	-	281,845	281,845	281,845	281,845	281,845	281,845	281,845	281,895
Enrollment	-	-	415	549	676	695	707	748	712	708
Woodrow Wilson High (1929)										
Square Feet	212,286	203,775	203,775	203,775	203,775	203,775	203,775	203,775	203,775	203,775
Enrollment	618	597	777	815	887	905	899	863	880	896
Brimm Medical Arts (1996)										
Square Feet	42,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Enrollment	217	215	210	194	203	213	214	203	207	205

(Continued)



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

	Fiscal Year Ended June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>District Buildings:</b>										
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	-	-	-	-	-	-	-	-	-	-
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
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	27,540	15,720	-	-	-	-	-	-	-	-
Enrollment	19	23	-	-	-	-	-	-	-	-
Katz Building - Big Picture Academy HS Students										
Square Feet	33,025	33,025	-	-	-	-	-	-	-	-
Enrollment	109	110	-	-	-	-	-	-	-	-
Administration Building (1915)										
Square Feet	-	-	-	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Administration Building - Washington (1907)										
Square Feet	37,756	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	18,000	22,890
Environmental Center										
Square Feet	7,492	7,492	7,492	7,492	7,492	7,492	7,492	7,492	7,492	-

Number of Schools at June 30, 2020  
 Elementary and Family = 12  
 Middle and High = 7  
 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,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>School Facilities</b>										
Early Childhood Development Center	\$ 129,314.03	\$ 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
Brimm Medical Arts High School	115,333.60	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
Camden High				308,117.73	170,059.00	986,116.07	986,857.00	678,875.00	867,221.00	467,421.00
Woodrow Wilson High	414,944.77	414,677.00	363,777.00	222,770.30	298,952.00	508,245.51	996,875.00	490,902.00	337,919.00	337,919.00
East Camden Middle				119,135.56	156,406.00	285,904.32	305,287.00	262,530.00	180,950.00	180,950.00
Pyne Point Family School				110,868.65	153,049.00	260,197.15	352,029.00	244,313.00	168,306.00	168,306.00
Veterans Memorial School	150,593.45	196,670.00	145,496.00	116,654.01	108,497.00	184,454.54	258,896.00	232,822.00	160,457.00	160,457.00
Bonsall				116,908.17	181,920.00	309,280.27	311,023.00	262,029.00	180,514.00	180,514.00
Catto Elementary School	22,456.74	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
Coopers Point	192,235.94	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
Cramer	166,737.29	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
Rileta Cream Elementary School	76,235.00	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
Davis Elementary	207,389.71	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
Dudley	65,989.72	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
Forest Hill	107,881.22	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
Hatch Middle	191,875.37	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
Lanning Square				148,387.84	99,001.00	168,311.48	22,998.00	326,991.00	224,989.00	224,989.00
McGraw				35,578.82	60,275.00	102,472.85	145,821.00	78,402.00	54,067.00	54,067.00
Creative & Performing Arts High School	213,782.30	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
Morgan Village Middle				61,145.87	83,648.00	142,208.31	165,982.00	134,742.00	92,873.00	92,873.00
Forest Hill				33,206.54	46,221.00	78,580.33	46,982.00	73,175.00	50,579.00	50,579.00
Parkside										
Mickle Building - Pride & Camden High Accelerated	54,861.95	31,990.00	113,919.00	53,677.01	57,944.00	98,510.28	135,987.00	118,284.00	81,537.00	81,537.00
Katz Building - Big Picture Academy HS Students	51,515.21	67,205.00		78,230.66	100,412.00	170,710.00	191,457.00	172,391.00	118,599.00	118,599.00
Sharp	80,426.34	99,917.00		25,023.80	54,182.45	54,182.45	158,902.00	55,143.00	37,934.00	37,934.00
Summer				82,791.56	109,837.00	186,733.51	198,754.00	182,441.00	125,575.00	125,575.00
Met East				41,275.57	51,256.00	87,139.86	101,458.00	90,956.00	62,788.00	62,788.00
U S Wiggins	152,454.06	154,113.00	114,012.00	62,930.00	145,995.20	148,796.00	138,674.00	138,674.00	95,489.00	95,489.00
Washington				80,605.13	62,801.00	106,767.25	148,526.00	177,623.00	59,735.00	59,735.00
Whittier				94,344.68	105,246.00	178,927.93	215,240.00	207,900.00	143,016.00	143,016.00
H. B. Wilson	87,167.55	150,043.00	122,399.00	62,930.00	62,801.00	106,767.25	148,526.00	177,623.00	59,735.00	59,735.00
Yorkship	146,081.39	175,619.00	188,055.40	62,750.71	105,246.00	178,927.93	215,240.00	207,900.00	143,016.00	143,016.00
Riggs Center							158,294.00	138,277.00	95,053.00	95,053.00
<b>Total School Facilities</b>	<b>2,627,275.63</b>	<b>3,083,777.00</b>	<b>2,783,064.40</b>	<b>2,843,674.41</b>	<b>2,941,344.00</b>	<b>5,086,222.21</b>	<b>8,118,286.00</b>	<b>6,266,384.00</b>	<b>5,069,647.00</b>	<b>4,185,404.00</b>
<b>Other Facilities</b>										
Administration Building					961,564.19	252,967.17	458,925.00		132,552.00	132,552.00
Administration Building - Washington (1907)	70,774.70	76,833.17	86,841.00		510,876.00	100,000.00	140,542.00		29,650.00	29,650.00
Maintenance Warehouse	45,817.89	36,630.00	27,098.00			19,773.00	25,510.00		12,845.00	12,845.00
Environmental Center			35.00							
<b>Total Other Facilities</b>	<b>116,592.59</b>	<b>113,463.17</b>	<b>113,974.00</b>	<b>-</b>	<b>1,472,440.19</b>	<b>372,740.17</b>	<b>624,977.00</b>	<b>-</b>	<b>175,047.00</b>	<b>174,847.00</b>
<b>Grand Total</b>	<b>\$ 2,743,868.22</b>	<b>\$ 3,197,240.17</b>	<b>\$ 2,897,038.40</b>	<b>\$ 2,843,674.41</b>	<b>\$ 4,413,784.19</b>	<b>\$ 5,458,962.38</b>	<b>\$ 8,743,263.00</b>	<b>\$ 6,266,384.00</b>	<b>\$ 5,244,694.00</b>	<b>\$ 4,360,251.00</b>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**INSURANCE SCHEDULE**  
 As of June 30, 2020  
*Unaudited*

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	<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, 2020. 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 adverse and unmodified opinions 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 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 84.010 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 no. 2020-002 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, 2020.

***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, 2020.

***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. 2020-009, 2020-010, 2020-011, 2020-012, 2020-013, 2020-014, 2020-015, 2020-016, 2020-017 and 2020-018. Our opinion on each major federal and state program is not modified with respect to these matters.

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

***Report on Internal Control over Compliance***

Management of the City of Camden School District, in the County of Camden, State of New Jersey, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal 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, 2020-009, 2020-011, 2020-014 and 2020-015 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 findings no. 2020-010, 2020-012, 2020-013, 2020-016, 2020-017 and 2020-018 to be significant deficiencies.

The City of Camden School District's response to the internal control over compliance findings identified in our audit is described in the accompanying *Schedule of Findings and Questioned Costs*. The 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  
March 25, 2021

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2020

<u>Federal Grantor/</u> <u>Grantor/Program Title</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>Federal</u> <u>FAIN</u> <u>Number</u>	<u>Pass-Through</u> <u>Entity</u> <u>Identifying</u> <u>Number</u>	<u>Program or</u> <u>Award</u> <u>Amount</u>	<u>Grant Period</u> <u>From</u> <u>To</u>		<u>Balance</u> <u>July 1, 2019</u>
General Fund:							
U.S. Department of Education:							
Passed-through State Department of Education:							
Medicaid Cluster:							
Medicaid Initiative	93.778	2005NJ5MAP	N/A	\$ 213,803.76	7/1/19	6/30/20	
Medicaid Initiative (MAC)	93.778	2005NJ5MAP	N/A	72,787.62	7/1/18	6/30/19	
Medicaid Initiative (MAC)	93.778	1905NJ5MAP	N/A	99,332.47	7/1/18	6/30/19	\$ (40,074.91)
Total Medicaid Cluster							<u>(40,074.91)</u>
Impact Aid	84.041	Unavailable	N/A	73,369.57	7/1/18	6/30/19	-
Total General Fund							<u>(40,074.91)</u>
Enterprise Fund:							
U.S. Department of Agriculture:							
Passed-through State Department of Agriculture:							
Child Nutrition Cluster:							
Non-Cash Assistance (Food Distribution):							
National School Lunch Program	10.555	Unavailable	N/A	642,915.71	7/1/19	6/30/20	
Cash Assistance:							
School Breakfast Program	10.553	201NJ304N1099	N/A	1,769,992.88	7/1/19	6/30/20	
School Breakfast Program - COVID Cares Act	10.553	201NJ304N1099	N/A	38,616.60	7/1/19	6/30/20	
School Breakfast Program	10.553	191NJ304N1099	N/A	2,466,501.53	7/1/18	6/30/19	(851,054.29)
National School Lunch Program	10.555	201NJ304N1099	N/A	3,653,839.00	7/1/19	6/30/20	
National School Lunch Program - COVID Cares Act	10.555	201NJ304N1099	N/A	61,435.50	7/1/19	6/30/20	
National School Lunch Program	10.555	191NJ304N1099	N/A	5,218,318.53	7/1/18	6/30/19	(1,771,059.08)
After School Snack Program	10.555	Unavailable	N/A	37,319.88	7/1/19	6/30/20	
After School Snack Program	10.555	Unavailable	N/A	57,580.25	7/1/18	6/30/19	(16,119.63)
Summer Food Service Program for Children	10.559	Unavailable	N/A	444,200.09	7/1/19	6/30/20	
Total Child Nutrition Cluster							<u>(2,638,233.00)</u>
Child and Adult Care Food Program	10.558	201NJ304N1099	N/A	509,105.41	7/1/19	6/30/20	
Child and Adult Care Food Program	10.558	191NJ304N1099	N/A	318,695.73	7/1/18	6/30/19	(46,893.31)
Total Child and Adult Care Food Program							<u>(46,893.31)</u>
Fresh Fruit and Vegetable Program	10.582	2011NJ304L1603	N/A	140,197.94	7/1/19	6/30/20	
Fresh Fruit and Vegetable Program	10.582	1911NJ304N1099	N/A	314,877.17	7/1/18	6/30/19	(61,609.45)
Fresh Fruit and Vegetable Program	10.582	16161NJ304L1603	N/A	15,592.01	7/1/09	6/30/10	6,230.12
Total Fresh Fruit and Vegetable Program							<u>(55,379.33)</u>
Total Enterprise Fund							<u>(2,740,505.64)</u>
Special Revenue Fund:							
U.S. Department of Education:							
Helping Everyone Achieve Through Reading Grant	84.215G	Unavailable	N/A	601,701.00	10/1/17	9/30/19	(183,379.93)
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							<u>(181,214.52)</u>
Passed Through the Alfred I. duPont Hospital for Children:							
Partnership and Collaborations Focused on Programs of Practice and Policy	84.305H	Unavailable	R305H190067	133,487.00	8/20/19	8/19/20	-
Passed-through State Department of Education:							
E.S.S.A.							
Title I - Grants to Local Educational Agencies	84.010	S010A190030	NCLB068020	14,152,105.00	7/1/19	9/30/20	
Title I - Grants to Local Educational Agencies	84.010	S010A180030	NCLB068019	16,464,352.00	7/1/18	6/30/19	(5,292,904.69)
Title I - Grants to Local Educational Agencies	84.010	S010A170030	NCLB068018	11,865,444.00	7/1/17	6/30/18	627,604.81
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	S010A190030	NCLB068020	140,603.00	7/1/19	9/30/20	
Title I - Grants to Local Educational Agencies - Reallocated	84.010	S010A180030	NCLB068019	244,064.00	2/1/19	9/30/19	(2,035.00)
Total Title IA							<u>(4,398,750.88)</u>



Carryover/ Walkover Amount	Cash Received	Budgetary Expenditures		Passed Through to Subrecipients	Adjustments(A)	Repayment of Prior Years' Balances	Balance at June 30, 2020		
		Pass-Through Funds	Direct Funds				Accounts Receivable	Unearned Revenue	Due to Grantor
	\$ 213,803.76 63,067.39 40,074.91	\$ 213,803.76 72,787.62					\$ (9,720.23)		
\$ -	316,946.06	286,591.38	\$ -	\$ -	\$ -	\$ -	(9,720.23)	\$ -	\$ -
-	73,369.57	73,369.57	-	-	-	-	-	-	-
-	390,315.63	359,960.95	-	-	-	-	(9,720.23)	-	-
	642,915.71	642,915.71							
	1,757,406.68	1,769,992.88					(12,586.20)		
	851,054.29	38,616.60					(38,616.60)		
	3,633,815.50	3,653,839.00					(20,023.50)		
	1,771,059.08	61,435.50					(61,435.50)		
	37,319.88	37,319.88							
	16,119.63								
	160,591.51	477,898.30					(317,306.79)		
-	8,870,282.28	6,682,017.87	-	-	-	-	(449,968.59)	-	-
	235,223.77	509,105.41					(273,881.64)		
	46,893.31								
-	282,117.08	509,105.41	-	-	-	-	(273,881.64)	-	-
	89,623.01	140,197.94					(50,574.93)		
	61,609.45								6,230.12
-	151,232.46	140,197.94	-	-	-	-	(50,574.93)	-	6,230.12
-	9,303,631.82	7,331,321.22	-	-	-	-	(774,425.16)	-	6,230.12
	183,379.93				(2,165.41)				
-	183,379.93	-	-	-	(2,165.41)	-	-	-	-
-	-	31,636.98	-	-	-	-	(133,487.00)	101,850.02	-
815,453.00 (815,453.00)	13,085,080.00 5,368,645.00	13,920,478.42			(815,453.00) 815,453.00		(1,882,478.00)	1,047,079.58 75,740.31 627,604.81 268,584.00	
	132,282.00 184,196.00	132,480.35 182,561.82					(8,321.00) (400.82)	8,122.65	
-	18,770,203.00	14,235,520.59	-	-	-	-	(1,891,199.82)	2,027,131.35	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2020

<u>Federal Grantor/</u>	<u>Federal</u>	<u>Federal</u>	<u>Pass-Through</u>	<u>Program or</u>	<u>Grant Period</u>		<u>Balance</u>
<u>Grantor/Program Title</u>	<u>CFDA</u>	<u>FAIN</u>	<u>Entity</u>	<u>Award</u>	<u>From</u>	<u>To</u>	<u>July 1, 2019</u>
	<u>Number</u>	<u>Number</u>	<u>Identifying</u>	<u>Amount</u>			
			<u>Number</u>				
Special Revenue Fund (Cont'd):							
U.S. Department of Education (Cont'd):							
Passed-through State Department of Education (Cont'd):							
E.S.S.A. (Cont'd):							
Title IA - SIA - School Improvement	84.010	S010A190030	NCLB068020	\$ 1,915,200.00	7/1/19	9/30/20	
Title IA - SIA - School Improvement	84.010	S010A180030	NCLB068019	2,324,462.00	7/1/18	6/30/19	\$ (2,619,312.38)
Total Title IA - School Improvement							(2,619,312.38)
Title II - Supporting Effective Instruction State Grants	84.367	S367A190029	NCLB068020	314,857.00	7/1/19	9/30/20	
Title II - Supporting Effective Instruction State Grants	84.367	S367A180029	NCLB068019	553,794.00	7/1/18	6/30/19	(356,061.93)
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							(246,402.93)
Title III - English Language Acquisition	84.365	S365A190030	NCLB068020	191,727.00	7/1/19	9/30/20	
Title III - English Language Acquisition	84.365	S365A180030	NCLB068019	177,767.00	7/1/18	6/30/19	(200,752.21)
Title III - English Language Acquisition (Immigrant)	84.365	S365A190030	NCLB068020	22,354.00	7/1/19	9/30/20	
Title III - English Language Acquisition (Immigrant)	84.365	S365A180030	NCLB068019	19,677.00	7/1/18	6/30/19	(5,725.56)
Total Title III							(206,477.77)
Title IV - Student Support and Academic Enrichment	84.424	S424A190031	NCLB068020	969,374.00	7/1/19	9/30/20	
Title IV - Student Support and Academic Enrichment	84.424	S424A180031	NCLB068019	541,264.00	7/1/18	6/30/19	(438,200.42)
Total Title IV							(438,200.42)
Total E.S.S.A.							(7,909,144.38)
Carl D. Perkins Vocational Education	84.048	V048A190030	PERK068020	114,567.00	7/1/19	6/30/20	
Carl D. Perkins Vocational Education	84.048	V048A180030	PERK068019	75,108.00	7/1/18	6/30/19	25,520.64
Total Carl D. Perkins Vocational Education							25,520.64
I.D.E.A. Part B:							
Special Education Cluster:							
Basic	84.027	H027A190100	IDEA068020	3,454,772.00	7/1/19	9/30/20	
Basic	84.027	H027A180100	IDEA068019	3,506,499.00	7/1/18	6/30/19	(302,756.40)
Preschool	84.173	H173A190114	IDEA068020	122,315.00	7/1/19	6/30/20	
Preschool	84.173	H173A180114	IDEA068019	121,919.00	7/1/18	6/30/19	(74,325.68)
Total I.D.E.A. Part B Special Education Cluster							(377,082.08)
Education Stabilization Fund (CARES ACT 2020/ESSER)	84.425D	S425D2000027	N/A	12,501,190.00	3/13/20	9/30/22	-
Total U.S. Department of Education Passed-through State Department of Education							(8,260,705.82)
Total U.S. Department of Education							(8,441,920.34)
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	20IADP	122,290.00	7/1/19	6/30/20	
Child Care & Development Fund	93.596	Unavailable	19IADP	244,580.00	7/1/18	6/30/19	1,200.60
Child Care & Development Fund	93.596	Unavailable	18IADP	163,052.00	7/1/17	6/30/18	8,992.06
Temporary Assistance for Needy Families	93.558	Unavailable	20IADP	786,213.00	7/1/19	6/30/20	
Temporary Assistance for Needy Families	93.558	Unavailable	19IADP	1,085,723.00	7/1/18	6/30/19	5,329.64
Temporary Assistance for Needy Families	93.558	Unavailable	18IADP	901,918.00	7/1/17	6/30/18	57,810.76
Total Cluster 477							73,333.06

Carryover/ Walkover Amount	Cash Received	Budgetary Expenditures		Passed Through to Subrecipients	Adjustments(A)	Repayment of Prior Years' Balances	Balance at June 30, 2020		
		Pass-Through Funds	Direct Funds				Accounts Receivable	Unearned Revenue	Due to Grantor
\$ 1,580,761.00 (1,580,761.00)	\$ 2,723,327.00 2,619,312.00	\$ 2,802,248.19			\$ (1,580,761.00) 1,580,761.38		\$ (772,634.00)	\$ 693,712.81	
-	5,342,639.00	2,802,248.19	\$ -	\$ -	0.38	\$ -	(772,634.00)	693,712.81	\$ -
420,805.00 (420,805.00)	319,485.00 356,062.00	636,299.00			(420,805.00) 420,804.93		(416,177.00)	99,363.00	
-	675,547.00	636,299.00	-	-	(0.07)	-	(416,177.00)	209,022.00	-
15,512.00 (15,512.00)	85,563.00 200,752.00	187,202.07			(15,512.00) 15,512.21		(121,676.00)	20,036.93	
451.00 (451.00)	310.00 5,726.00	22,521.52			(451.00) 450.56		(22,495.00)	283.48	
-	292,351.00	209,723.59	-	-	(0.23)	-	(144,171.00)	20,320.41	-
201,894.00 (201,894.00)	547,750.00 438,200.00	1,063,349.30			(201,894.00) 201,894.42		(623,518.00)	107,918.70	
-	985,950.00	1,063,349.30	-	-	0.42	-	(623,518.00)	107,918.70	-
-	26,066,690.00	18,947,140.67	-	-	0.50	-	(3,847,699.82)	3,058,105.27	-
		109,711.60			(0.40)		(109,712.00)		25,520.64
-	-	109,711.60	-	-	(0.40)	-	(109,712.00)	-	25,520.64
254,739.00 (254,739.00)	2,852,704.00 302,756.00	3,214,118.37			(254,739.00) 254,739.40		(856,807.00)	495,392.63	
121,919.00 (121,919.00)	9,664.00 74,326.00	244,234.00			(121,919.00) 121,918.68		(234,570.00)		
-	3,239,450.00	3,458,352.37	-	-	0.08	-	(1,091,377.00)	495,392.63	-
-	-	-	-	-	-	-	(12,501,190.00)	12,501,190.00	-
-	29,306,140.00	22,515,204.64	-	-	0.18	-	(17,549,978.82)	16,054,687.90	25,520.64
-	29,489,519.93	22,546,841.62	-	-	(2,165.23)	-	(17,683,465.82)	16,156,537.92	25,520.64
	122,290.00	113,297.94				8,992.06			8,992.06 1,200.60
	786,213.00	728,402.24				57,810.76			57,810.76 5,329.64
-	908,503.00	841,700.18	-	-	-	66,802.82	-	-	73,333.06

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2020

<u>Federal Grantor/</u>	Federal	Federal	Pass-Through	Program or	<u>Grant Period</u>		Balance
<u>Grantor/Program Title</u>	<u>CFDA</u>	<u>FAIN</u>	Entity	Award	<u>From</u>	<u>To</u>	<u>July 1, 2019</u>
	<u>Number</u>	<u>Number</u>	<u>Identifying</u>	<u>Amount</u>			
			<u>Number</u>				
Special Revenue Fund (Cont'd):							
U.S. Department of Human Services (Cont'd)							
Passed-through State Department of Human Services (Cont'd):							
School Based Youth Services Program (Cont'd):							
Pregnancy Assistance Fund	93.500	Unavailable	18IADP	\$ 91,589.44	7/1/17	6/30/18	\$ 4,481.60
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							<u>1,061,464.64</u>
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	<u>1,920.04</u>
Total Special Revenue Fund							<u>(7,378,535.66)</u>
Total Federal Financial Assistance							<u>\$ (10,159,116.21)</u>

(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, 2020		
		Pass-Through Funds	Direct Funds				Accounts Receivable	Unearned Revenue	Due to Grantor
						\$ 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
\$ -	\$ 908,503.00	\$ 841,700.18	\$ -	\$ -	\$ -	71,284.42	\$ -	\$ -	1,056,983.04
-	-	-	-	-	-	-	-	-	1,920.04
-	30,398,022.93	23,388,541.80	-	-	(2,165.23)	71,284.42	(17,683,465.82)	16,156,537.92	1,084,423.72
\$ -	\$ 40,091,970.38	\$ 31,079,823.97	\$ -	\$ -	\$ (2,165.23)	\$ 71,284.42	\$ (18,467,611.21)	\$ 16,156,537.92	\$ 1,090,653.84

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Expenditures of State Financial Assistance  
 For the Fiscal Year Ended June 30, 2020

<u>State Grantor/ Program Title</u>	Grant or State Project Number	Program or Award Amount	Local Share	Grant Period		Balance at June 30, 2019	
				From	To	Unearned Revenue/ Accounts Receivable	Due to Grantor
<b>General Fund:</b>							
<b>State Department of Education:</b>							
Equalization Aid	495-034-5120-078	\$ 218,062,833.00		7/1/19	6/30/20		
Equalization Aid	495-034-5120-078	215,719,201.00		7/1/18	6/30/19	\$ (21,231,558.00)	
Security Aid	495-034-5120-084	7,024,657.00		7/1/19	6/30/20		
Security Aid	495-034-5120-084	7,024,657.00		7/1/18	6/30/19	(691,382.00)	
Adjustment Aid	495-034-5120-085	45,048,515.00		7/1/19	6/30/20		
Adjustment Aid	495-034-5120-085	45,048,515.00		7/1/18	6/30/19	(4,433,774.00)	
Special Education Aid	495-034-5120-089	9,745,700.00		7/1/19	6/30/20		
Special Education Aid	495-034-5120-089	9,745,700.00		7/1/18	6/30/19	(959,193.00)	
<b>Total State Aid - Public</b>						<b>(27,315,907.00)</b>	<b>\$ -</b>
<b>Transportation Aid:</b>							
Transportation Aid	495-034-5120-014	4,491,244.00		7/1/19	6/30/20		
Transportation Aid	495-034-5120-014	4,491,244.00		7/1/18	6/30/19	(442,038.00)	
Nonpublic School Transportation Aid	495-034-5120-014	26,239.00		7/1/19	6/30/20		
Nonpublic School Transportation Aid	495-034-5120-014	62,750.00		7/1/18	6/30/19	(62,750.00)	
<b>Total Transportation Aid</b>						<b>(504,788.00)</b>	<b>-</b>
<b>Tuition Reimbursement for Homeless Students</b>							
Tuition Reimbursement for Homeless Students	495-034-5120-078	906,034.00		7/1/19	6/30/20		
Tuition Reimbursement for Homeless Students	495-034-5120-078	1,322,264.00		7/1/18	6/30/19	(1,322,264.00)	
<b>Total Tuition Reimbursement for Homeless Students</b>						<b>(1,322,264.00)</b>	<b>-</b>
<b>Extraordinary Special Education Costs Aid</b>							
Extraordinary Special Education Costs Aid	495-034-5120-044	1,281,982.00		7/1/19	6/30/20		
Extraordinary Special Education Costs Aid	495-034-5120-044	743,298.00		7/1/18	6/30/19	(743,298.00)	
<b>Total Extraordinary Special Education Costs Aid</b>						<b>(743,298.00)</b>	<b>-</b>
<b>Reimbursed TPAF Social Security Contributions</b>							
Reimbursed TPAF Social Security Contributions	495-034-5094-003	4,752,293.05		7/1/19	6/30/20		
Reimbursed TPAF Social Security Contributions	495-034-5094-003	5,418,290.14		7/1/18	6/30/19	(520,922.47)	
						<b>(520,922.47)</b>	<b>-</b>
<b>On-behalf T.P.A.F. Pension Contributions - Post Retirement Medical</b>							
On-behalf T.P.A.F. Pension Contributions - Post Retirement Medical	495-034-5094-001	5,331,028.00		7/1/19	6/30/20		
On-behalf T.P.A.F. Pension Contributions - Normal Cost	495-034-5094-002	14,117,025.00		7/1/19	6/30/20		
On-behalf T.P.A.F. Pension Contributions - Non-contributory Insurance	495-034-5094-004	253,032.00		7/1/19	6/30/20		
On-behalf T.P.A.F. Pension Contributions - Long Term Disability	495-034-5094-004	11,419.00		7/1/19	6/30/20		
<b>Total On-Behalf TPAF Pension Contributions (non-budgeted)</b>						<b>-</b>	<b>-</b>
<b>Total General Fund</b>						<b>(30,407,179.47)</b>	<b>-</b>
<b>Special Revenue Fund:</b>							
<b>State Department of Education:</b>							
<b>N.J. Nonpublic Aid:</b>							
Textbook Aid	100-034-5120-064	49,969.00		9/1/19	6/30/20		
Textbook Aid	100-034-5120-064	51,745.00		9/1/18	6/30/19		15,067.00
<b>Auxiliary Services:</b>							
Compensatory Education	100-034-5120-067	813,624.00		9/1/19	6/30/20		
Compensatory Education	100-034-5120-067	900,176.00		9/1/18	6/30/19		48,423.00
English as a Second Language	100-034-5120-067	143,111.00		9/1/19	6/30/20		
English as a Second Language	100-034-5120-067	148,393.00		9/1/18	6/30/19		26,580.00
Transportation	100-034-5120-068	220,055.00		9/1/19	6/30/20		
Transportation	100-034-5120-068	157,386.00		9/1/18	6/30/19		33,008.00
Home Instruction	100-034-5120-067	7,199.00		9/1/19	6/30/20		
Home Instruction	100-034-5120-067	6,911.00		9/1/18	6/30/19	(6,911.00)	

Carryover/ (Walkover) Amount	Cash Received	Adjustment (A)	Budgetary Expenditures	Passed Through to Subrecipients	Repayment of Prior Years' Balances	Balance at June 30, 2020			Memo	
						Accounts Receivable	Interfund Payable/ Unearned Revenue	Due to Grantor	Budgetary Receivable June 30, 2020	Cumulative Total Expenditures
	\$ 200,005,723.12		\$ 218,062,833.00			\$ (18,057,109.88)			\$ (18,057,109.88)	\$ 218,062,833.00
	21,231,558.00									
	6,345,268.33		7,024,657.00			(679,388.67)			(679,388.67)	7,024,657.00
	691,382.00									
	40,691,654.49		45,048,515.00			(4,356,860.51)			(4,356,860.51)	45,048,515.00
	4,433,774.00									
	8,803,146.06		9,745,700.00			(942,553.94)			(942,553.94)	9,745,700.00
	959,193.00									
\$ -	283,161,699.00	\$ -	279,881,705.00	\$ -	\$ -	(24,035,913.00)	\$ -	\$ -	(24,035,913.00)	279,881,705.00
	4,056,874.00		4,491,244.00			(434,370.00)			(434,370.00)	4,491,244.00
	442,038.00		26,239.00			(26,239.00)				26,239.00
	62,750.00									
-	4,561,662.00	-	4,517,483.00	-	-	(460,609.00)	-	-	(434,370.00)	4,517,483.00
			906,034.00			(906,034.00)				906,034.00
	1,322,264.00									
-	1,322,264.00	-	906,034.00	-	-	(906,034.00)	-	-	-	906,034.00
			1,281,982.00			(1,281,982.00)				1,281,982.00
	743,298.00									
-	743,298.00	-	1,281,982.00	-	-	(1,281,982.00)	-	-	-	1,281,982.00
	4,287,710.20		4,752,293.04			(464,582.84)				4,752,293.04
	520,922.47									
-	4,808,632.67	-	4,752,293.04	-	-	(464,582.84)	-	-	-	4,752,293.04
	5,331,028.00		5,331,028.00							5,331,028.00
	14,117,025.00		14,117,025.00							14,117,025.00
	253,032.00		253,032.00							253,032.00
	11,419.00		11,419.00							11,419.00
-	19,712,504.00	-	19,712,504.00	-	-	-	-	-	-	19,712,504.00
-	314,310,059.67	-	311,052,001.04	-	-	(27,149,120.84)	-	-	(24,470,283.00)	311,052,001.04
	49,969.00	(0.21)	42,161.79		15,067.00			7,807.00		42,161.79
	729,651.00	0.20	761,311.20		48,423.00	(83,973.00)		52,313.00		761,311.20
	129,958.00	0.08	92,150.08		26,580.00	(13,153.00)		50,961.00		92,150.08
	194,509.00	(0.39)	152,490.61		33,008.00	(25,546.00)		67,564.00		152,490.61
	6,911.00	0.40	7,199.40			(7,199.00)				7,199.40

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Expenditures of State Financial Assistance  
 For the Fiscal Year Ended June 30, 2020

<u>State Grantor/ Program Title</u>	<u>Grant or State Project Number</u>	<u>Program or Award Amount</u>	<u>Local Share</u>	<u>Grant Period</u>		<u>Balance at June 30, 2019</u>	
				<u>From</u>	<u>To</u>	<u>Unearned Revenue/ Accounts Receivable</u>	<u>Due to Grantor</u>
Special Revenue Fund (Cont'd):							
State Department of Education (Cont'd):							
N.J. Nonpublic Aid (Cont'd):							
Handicapped Services:							
Examination and Classification	100-034-5120-066	\$ 157,378.00		9/1/19	6/30/20		
Examination and Classification	100-034-5120-066	171,989.00		9/1/18	6/30/19		\$ 26,013.00
Corrective Speech	100-034-5120-066	105,722.00		9/1/19	6/30/20		
Corrective Speech	100-034-5120-066	110,707.00		9/1/18	6/30/19		28,659.00
Supplementary Instruction	100-034-5120-066	154,611.00		9/1/19	6/30/20		
Supplementary Instruction	100-034-5120-066	146,698.00		9/1/18	6/30/19		24,036.00
Nursing Services Aid	100-034-5120-070	92,247.00		9/1/19	6/30/20		
Nursing Services Aid	100-034-5120-070	94,284.00		9/1/18	6/30/19		1,978.00
Technology Initiative Aid	100-034-5120-573	34,128.00		9/1/19	6/30/20		
Technology Initiative Aid	100-034-5120-573	34,884.00		9/1/18	6/30/19		7,380.00
Security Aid Program	100-034-5120-509	142,650.00		9/1/19	6/30/20		
Security Aid Program	100-034-5120-509	145,800.00		9/1/18	6/30/19		31,398.00
Preschool Education Aid	495-034-5120-086	30,328,050.00	\$ 1,277,747.00	9/1/19	6/30/20		
Preschool Education Aid	495-034-5120-086	30,044,240.00	1,277,747.00	9/1/18	6/30/19	\$ 3,716,802.96	
Preschool Education Aid	495-034-5120-086	29,830,460.00	2,309,084.00	9/1/17	6/30/18	2,795,089.90	
Early Childhood Education - Wrap Around Services Enhancement	N/A	271,150.00		12/20/19	6/30/20		
Department of Labor and Workforce Development:							
Adult Basic Education	100-034-5062-028	40,000.00		9/1/19	8/30/20		
Adult Basic Education	100-034-5062-028	51,000.00		9/1/18	6/30/19	(11,930.85)	
Department of Human Services:							
School Based Youth Services							
Family & Community Partnership	N/A	317,243.00		9/1/19	6/30/20		
Family & Community Partnership	N/A	459,221.00		9/1/18	6/30/19		2,254.24
Family & Community Partnership	N/A	716,432.00		9/1/17	6/30/18		34,389.00
Partners in Parenting	N/A	17,295.79		12/1/19	Open		
Total Special Revenue Fund						6,493,051.01	279,185.24
Capital Projects Fund:							
New Jersey School Development Authority:							
Schools Development Authority Facilities Project (HVAC)	0680-205-18-1000	698,590.00		9/6/18	Open	(132,810.01)	
Schools Development Authority Facilities Project (Roof)	0680-205-18-2000	1,105,124.00		9/6/18	Open	(202,222.40)	
Additional State School Building Aid - SDA Grants (NJSDA Managed)	Various	347,109,503.42 (NC)			Unavailable		
Total Capital Projects Fund						(335,032.41)	-
Enterprise Fund:							
National School Lunch Program (State Share)	100-010-3360-067	78,218.84		7/1/19	6/30/20		
National School Lunch Program (State Share)	100-010-3360-067	86,115.54		7/1/18	6/30/19	(24,398.04)	
Total Enterprise Fund						(24,398.04)	-
Total State Financial Assistance						\$ (24,273,558.91)	\$ 279,185.24



Carryover/ (Walkover) Amount	Cash Received	Adjustment (A)	Budgetary Expenditures	Passed Through to Subrecipients	Repayment of Prior Years' Balances	Balance at June 30, 2020			Memo	
						Accounts Receivable	Interfund Payable/ Unearned Revenue	Due to Grantor	Budgetary Receivable June 30, 2020	Cumulative Total Expenditures
	\$ 143,315.72		\$ 126,346.00			\$ (14,062.28)		\$ 31,032.00		\$ 126,346.00
	94,442.83	\$ 0.28	86,765.28		\$ 26,013.00	(11,279.17)		18,957.00		86,765.28
	137,574.45	(0.05)	131,219.95		28,659.00	(17,036.55)		23,391.00		131,219.95
					24,036.00					
	92,247.00	(0.20)	41,376.80					50,870.00		41,376.80
	34,128.00	0.27	24,288.27		1,978.00			9,840.00		24,288.27
	142,650.00	0.06	94,968.06		7,380.00			47,682.00		94,968.06
					31,398.00					
\$ 5,443,714.00 (2,648,624.10) (2,795,089.90)	28,572,992.00 3,004,424.00		33,443,371.41			(3,032,805.00)	\$ 3,606,139.59 4,072,602.86		\$ (3,032,805.00)	33,443,371.41
	271,150.00		271,137.35					12.65		
	14,408.00 11,931.00	(0.15)	25,611.20			(25,592.00)	14,388.80			25,611.20
	317,243.00		293,915.91					23,327.09 2,254.24		293,915.91
					34,389.00					
	17,295.79						17,295.79			
-	33,964,799.79	0.29	35,594,313.31	\$ -	276,931.00	(3,230,646.00)	7,710,427.04	386,010.98	(3,032,805.00)	35,323,175.96
	472,023.55 837,237.75 35,022,981.39		370,214.45 555,852.00 35,022,981.39			(31,000.91)	79,163.35			606,824.46 856,674.40 337,456,254.20
-	36,332,242.69	-	35,949,047.84	-	-	(31,000.91)	79,163.35	-	-	338,919,753.06
	57,102.84 24,398.04		78,218.84			(21,116.00)				78,218.84
-	81,500.88	-	78,218.84	-	-	(21,116.00)	-	-	-	78,218.84
\$ -	\$ 384,688,603.03	\$ 0.29	\$ 382,673,581.03	\$ -	\$ 276,931.00	\$ (30,431,883.75)	\$ 7,789,590.39	\$ 386,010.98	\$ (27,503,088.00)	\$ 685,373,148.90

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Expenditures of State Financial Assistance  
 For the Fiscal Year Ended June 30, 2020

<u>State Grantor/ Program Title</u>	Grant or State Project Number	Program or Award Amount	Local Share	Grant Period		Balance at June 30, 2019	
				From	To	Unearned Revenue/ Accounts Receivable	Due to Grantor
Total State Financial Assistance							
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	\$ 5,331,028.00		7/1/19	6/30/20		
On-behalf T.P.A.F. Pension Contributions - Normal Cost	495-034-5094-002	14,117,025.00		7/1/19	6/30/20		
On-behalf T.P.A.F. Pension Contributions - Non-contributory Insurance	495-034-5094-004	253,032.00		7/1/19	6/30/20		
On-behalf T.P.A.F. Pension Contributions - Long Term Disability	495-034-5094-004	11,419.00		7/1/19	6/30/20		
Total General Fund (Non-Cash Assistance)							
Capital Projects Fund (Non-Cash Assistance):							
Additional State School Building Aid - SDA Grants (NJSDA Managed)	Various	412,940,049.48 (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, 2020			Memo	
						Accounts Receivable	Interfund Payable/ Unearned Revenue	Due to Grantor	Budgetary Receivable June 30, 2020	Cumulative Total Expenditures
			\$ 382,673,581.03							
			5,331,028.00							
			14,117,025.00							
			253,032.00							
			<u>11,419.00</u>							
			<u>19,712,504.00</u>							
			<u>35,022,981.39</u>							
			<u>54,735,485.39</u>							
			<u>\$ 327,938,095.64</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, 2020

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**Note 1: BASIS OF PRESENTATION**

The accompanying schedules of expenditures of federal awards and state financial assistance (“the schedules”) include federal and state award activity of the City of Camden School District (hereafter referred to as the “School District”). The School District is defined in note 1 to the School District’s basic financial statements. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. All federal and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules. Because these schedules present only a selected portion of the operations of the School District, it is not intended to and does not present the financial position and changes in operations of the School District.

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying schedules are presented using the budgetary basis of accounting, with the following exception: programs recorded in the capital projects fund are presented on the modified accrual basis of accounting and programs recorded in the enterprise funds 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. The proprietary fund (enterprise fund - food service) is presented in the accompanying schedules on the GAAP basis.

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

The net adjustment to reconcile revenues from the budgetary basis to the GAAP basis is (\$3,287,662.00) for the general fund and \$1,291,487.87 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	\$ 359,960.95	\$ 314,339,663.04	\$ 314,699,623.99
Special Revenue	23,483,881.13	34,207,486.11	57,691,367.24
Capital Projects		35,949,047.84	35,949,047.84
Food Service	7,331,321.22	78,218.84	7,409,540.06
	<hr/>	<hr/>	<hr/>
GAAP Basis Revenues	31,175,163.30	384,574,415.83	415,749,579.13
GAAP Adjustments:			
State Aid Payments		(3,259,281.00)	(3,259,281.00)
Encumbrances	(95,339.33)	80,699.20	(14,640.13)
Preschool Education - Local Share		1,277,747.00	1,277,747.00
	<hr/>	<hr/>	<hr/>
	(95,339.33)	(1,900,834.80)	(1,996,174.13)
	<hr/>	<hr/>	<hr/>
Total Awards and Financial Assistance Expended	\$ 31,079,823.97	\$ 382,673,581.03	\$ 413,753,405.00

**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>
Due to Grantor Canceled	\$ (2,165.41)		\$ (2,165.41)
Rounding Adjustments	0.18	\$ 0.29	0.47
	<hr/>	<hr/>	<hr/>
	(2,165.23)	0.29	(2,164.94)

**Note 7: REIMBURSED AND ON-BEHALF PAYMENTS**

During the fiscal year ended June 30, 2020, the School District was the recipient of federal and state assistance that represented either a reimbursement to the School District or payments made on-behalf of the School District. Revenues and expenditures reported under the federal food distribution program represent the current year value received and the current year distribution, respectively, of American-grown United States Department of Agriculture foods utilized in the School District's food service program. TPAF Social Security Contributions represents the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the fiscal year. Lastly, the School District has recognized as revenues and expenditures on-behalf payments made by the State for normal costs, non-contributory insurance, post-retirement medical costs, and long-term disability insurance related to TPAF members.

**Note 8: NEW JERSEY SCHOOL DEVELOPMENT AUTHORITY**

Certain school construction project expenditures are made by the New Jersey School Development Authority (NJSDA) "on-behalf" of the School District. The amount of expenditures stated on the Schedule of Expenditures of State Financial Assistance as "NJSDA Managed" represents those made on behalf of the School District by the NJSDA during the fiscal year.

**Note 9: SCHOOLWIDE PROGRAM FUNDS**

Schoolwide programs are not separate federal programs as defined in the Uniform Guidance. Amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the schedule. The following budgeted funds by program are included in schoolwide programs in the School District:

<u>Program</u>	<u>Amount</u>
Title I, Part A of ESEA: Improving Basic Programs	\$ 8,821,050.00
Title II, Part A of ESEA: Teacher and Principal Training and Recruiting	208,151.00
Title III, Part A of ESEA: Language Instruction for English Learners	93,619.00
Title IV, Part A of ESEA: Student Support and Academic Enrichment	<u>667,342.00</u>
	<u>\$ 9,790,162.00</u>

**Note 10: MAJOR PROGRAMS**

Major programs are identified in the *Summary of Auditor's Results* section of the *Schedule of Findings and Questioned Costs*.

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Findings and Questioned Costs  
 For the Fiscal Year Ended June 30, 2020

**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>S010A190030</u>	<u>N.C.L.B. - Title I</u>
<u>84.010</u>	<u>S010A190030</u>	<u>N.C.L.B. - Title I School Improvement</u>
<u>84.424</u>	<u>S424A190031</u>	<u>N.C.L.B. - Title IV - Student Support &amp; Academic Enrichment</u>
		<u>Special Education Cluster (I.D.E.A.):</u>
<u>84.027</u>	<u>H027A190100</u>	<u>I.D.E.A. Part B: Basic</u>
<u>84.173</u>	<u>H173A190114</u>	<u>I.D.E.A. Part B: Preschool</u>
		<u>Child Nutrition Cluster:</u>
<u>10.553</u>	<u>201NJ304N1099</u>	<u>School Breakfast Program</u>
<u>10.555</u>	<u>201NJ304N1099</u>	<u>National School Lunch Program</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Findings and Questioned Costs  
 For the Fiscal Year Ended June 30, 2020

**Section 1- Summary of Auditor's Results (Cont'd)**

**Federal Awards (Cont'd)**

Identification of major programs (Cont'd):

<u>CFDA Number(s)</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
		Child Nutrition Cluster (Cont'd):
10.555	Unavailable	After School Snack Program
10.555	Unavailable	National School Lunch Program - Food Distribution Program
10.559	Unavailable	Summer Food Service Program for Children

Dollar threshold used to distinguish between type A and type B programs: \_\_\_\_\_ \$932,395.00

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes x no

**State Financial Assistance**

Internal control over major programs:

Material weakness(es) identified? \_\_\_\_\_ x yes \_\_\_\_\_ no

Significant deficiency(ies) identified? \_\_\_\_\_ x yes \_\_\_\_\_ none reported

Type of auditor's report issued on compliance for major programs \_\_\_\_\_ Unmodified

Any audit findings disclosed that are required to be reported in accordance with New Jersey Circular 15-08-OMB? \_\_\_\_\_ x yes \_\_\_\_\_ no

Identification of major programs:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
	State Aid - Public:
495-034-5120-078	Equalization Aid
495-034-5120-084	Security Aid
495-034-5120-085	Adjustment Aid
495-034-5120-089	Special Education Aid
495-034-5120-014	Transportation Aid
495-034-5094-003	Reimbursed TPAF Social Security Contributions
495-034-5120-086	Preschool Education Aid

Dollar threshold used to distinguish between type A and type B programs: \_\_\_\_\_ \$3,000,000

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, 2020

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***Section 2- Schedule of Financial Statement Findings***

This section identifies the significant deficiencies, material weaknesses, fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements related to financial statements for which *Government Auditing Standards* and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey, requires.

**Finding No. 2020-001**

**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, 2020 to reports filed with various agencies and the amount of cash maintained in the School District's payroll agency account at June 30, 2020. The following items were noted:

1. Balances available for remittance to other taxing agencies did not agree with the amounts remitted subsequent to June 30, 2020. Adjustments were recorded to reconcile the balances to the amounts remitted.
2. As of June 30, 2019, the agency account included several accounts receivable that required investigation and possible resolution. Because nothing was resolved during fiscal year 2020, it was decided by management to cancel the receivables resulting in an adjustment in the general fund.
3. Our examination and testing of the School District's State Unemployment accounting in the agency account indicated that the School District was not withholding the correct amount from its employees.
4. Based on our examination of the School District's N.J. 927 Forms and State Division of Pension reports, remittances did not agree with the amounts indicated on the N.J. 927 Forms or the pension reports.
5. The amount disbursed related to the second quarter 2020 Federal 941 Form did not agree with the amount indicated on the form.

**Effect or Potential Effect**

The School District may have payroll related liabilities that are not known, overpayments (receivables) existed that were canceled impacting the School District's fund balance and the cash deposited in the account may be in excess of the amount needed to pay other payroll agencies.

**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, 2020

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

**Finding No. 2020-002**

**Criteria or Specific Requirement**

The State Department of Education requires that school districts 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 did not provide a capital asset record that properly accounts for assets owned by the School District, properly calculates depreciation expense, details depreciation expense by function and identifies assets acquired with federal funds for the school year ended June 30, 2020 as required by the State Department of Education.

**Context**

The School District contracted with an independent company to provide an accounting record for its capital assets that would meet the State Department of Education requirements. A review of the record by School District personnel determined that the record was significantly inaccurate and incomplete. As a result, the record was not provided for audit.

**Effect or Potential Effect**

Because a capital asset record was not provided for audit, capital assets, depreciation expense and net position—net 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, 2020 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**

As determined by School District personnel, the independent company's record of the School District's capital assets 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, 2020

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

**Finding No. 2020-003**

**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 or Potential 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, 2020

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

**Finding No. 2020-004**

**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 of the payroll agency account disclosed differences between remittance reports to federal and state agencies and the actual amounts disbursed. Our audit for timely filing of reports disclosed that the fourth quarter 941 Form and NJ 927 Form were not filed by the required due dates. Additionally, quarterly PERS and TPAF pension reports were filed late. Although it cannot be determined at this time, these agencies could potentially assess significant penalties for late or inaccurate report filing.

**Effect or Potential Effect**

The School District may be incurring expenses that could have been 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, 2020

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

**Finding No. 2020-005**

**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**

The documentation provided to support the amounts reported on the School District's Reimbursement to the State of New Jersey form listing all federally funded contractual salaries utilized incorrect base wages and improper allocation of school based budget salaries.

**Context**

The School District did not use base pension wages when completing the Reimbursement to the State of New Jersey form. Additionally, the allocation of salaries associated with school based budget programs was based on the original budget. Significant modifications were subsequently made to the original budget that, if utilized when completing the form, would have resulted in a different payment amount.

**Effect or Potential Effect**

The School District may not have remitted the correct amount to the State.

**Cause**

Unknown

**Recommendation**

That the School District retain and provide audit documentation that utilizes proper base wages and allocations in order to generate accurate numbers that are 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, 2020

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

**Finding No. 2020-006**

**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 or Potential Effect**

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

**Cause**

The School District's finance records were constantly being adjusted and, as a result, the Board Secretary's reports provided to the Advisory Board were not always accurate. Also, transfer reports provided to the Advisory Board were not necessarily accurate because changes were made subsequent to submission.

**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, 2020

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

**Finding No. 2020-007**

**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, 2020 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 \$1,070,000.00.

**Effect or Potential 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**

On June 24, 2020, a surety bond in compliance with the schedule set forth in N.J.A.C. 6A:23A-16.4 was acquired for the former Board Secretary.

**CITY OF CAMDEN SCHOOL DISTRICT**  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2020

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

**Finding No. 2020-008**

**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, such as signed employment contracts and employee W-2 Forms, was not available for audit.

**Context**

The School District could not provide signed employment contracts or W-2 Forms for the sampled employees tested.

**Effect or Potential Effect**

Audit procedures could not be performed and the potential 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, 2020

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***Section 3- Schedule of Federal Award Findings and Questioned Costs***

This section identifies the significant deficiencies, material weaknesses, material instances of noncompliance, including questioned costs, and significant instances of abuse 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. 2020-002 (See Section 2)**

**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
Special Education Cluster:	
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 that school districts 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 did not provide a capital asset record that properly accounts for assets owned by the School District, properly calculates depreciation expense, details depreciation expense by function and identifies assets acquired with federal funds for the school year ended June 30, 2020 as required by the State Department of Education.

**Questioned Costs**

Could not be determined.

**Context**

The School District contracted with an independent company to provide an accounting record for its capital assets that would meet all of the State Department of Education requirements. A review of the record by School District personnel determined that the record was significantly inaccurate and incomplete. As a result, the record was not provided for audit.

**Effect or Potential Effect**

Because a capital asset record was not provided for audit, capital assets, depreciation expense and net position–net 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, 2020 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**

As determined by School District personnel, the independent company’s record of the School District’s capital assets 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.

**Identification as a Repeat Finding**

The condition existed in the immediately preceding fiscal year – See Finding No. 2019-002.

**CITY OF CAMDEN SCHOOL DISTRICT**  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2020

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

**Finding No. 2020-002 (See Section 2) (Cont'd)**

**Information on the Federal Program (Cont'd)**

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
Special Education Cluster:	
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

**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, 2020

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

**Finding No. 2020-009**

**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 \$14,713.05.

**Context**

Because the School District could not provide adequate documentation, we could not determine if several employee salaries and wages were properly charged to the Title I program. 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 or Potential Effect**

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

**Cause**

Unknown

**Identification as a Repeat Finding**

The condition existed in the immediately preceding fiscal year – See Finding No. 2019-011.

**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, 2020

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

**Finding No. 2020-010**

**Information on the Federal Program**

Child Nutrition Cluster:

School Breakfast Program	C.F.D.A. No. 10.553
National School Lunch Program	C.F.D.A. No. 10.555
After School Snack Program	C.F.D.A. No. 10.555
Summer Food Service Program for Children	C.F.D.A. No. 10.559

**Criteria or Specific Requirement**

The Office of Management and Budget's Matrix of Compliance Requirements identifies requirements addressed in the Compliance Supplement. One area addressed is program income. Program income must be properly determined and calculated in accordance supporting documentation.

**Condition**

Food Service daily meal count reports did not agree with the School District's edit check worksheets that detail the number of meals served and provide the numbers used to determine the amount of Federal reimbursement.

**Questioned Costs**

N/A - None

**Context**

Numerous differences were noted during our test of daily cash receipts reports compared to the monthly edit check worksheets. The overall differences were:

Breakfast	-123
Lunches	-102

**Effect or Potential Effect**

The School District did not request reimbursement for the correct number of meals served and, as a result, did not receive the proper amount of reimbursement.

**Cause**

Unknown

**Identification as a Repeat Finding**

The condition did not exist in the immediately preceding fiscal year.

**Recommendation**

That the School District's edit check worksheets agree with the food service daily meal count reports in an effort to request the appropriate amount of Federal 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, 2020

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

**Finding No. 2020-011**

**Information on the Federal Program**

Special Education Cluster:

I.D.E.A. Part B – Basic

C.F.D.A. No. 84.027

I.D.E.A. Part B – Preschool

C.F.D.A. No. 84.173

**Criteria or Specific Requirement**

Federal CFR 2 200.430 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 I.D.E.A. activities as required by CFR 2 200.430. In addition, documentation supporting stipends and extra compensation paid and charged to I.D.E.A. was not available.

**Questioned Costs**

Known questioned costs totaled \$13,516.65.

**Context**

Because the School District could not provide adequate documentation, we could not determine if several employee salaries and wages were properly charged to the I.D.E.A. program. Additionally, original payroll information related to stipends and extra compensation charged to I.D.E.A. was not available and, as a result, our test of these charges could not be performed.

**Effect or Potential Effect**

I.D.E.A. expenses may have been incorrectly charged to the program.

**Cause**

Unknown

**Identification as a Repeat Finding**

The condition did not exist in the immediately preceding fiscal year.

**Recommendation**

That the School District require and maintain proper documentation that supports salaries and wages, stipends and extra compensation that are charged to the I.D.E.A. 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, 2020

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***Section 4- Schedule of State Financial Assistance Findings and Questioned Costs***

This section identifies the significant deficiencies, material weaknesses, material instances of noncompliance, including questioned costs, and significant instances of abuse related to the audit of major State programs, as required by State of New Jersey Circular 15-08-OMB.

**Finding No. 2020-012**

**Information on the State Program**

State Aid Public:	
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**

N/A - None

**Context**

Our test of payroll withholdings for forty employees receiving benefits through the School District disclosed the following:

- Health and Vision Care – Deductions for eight employees were not in compliance with Chapter 78 percentage requirements.
- Prescription Plan – Deductions for twelve employees were not in compliance with Chapter 78 percentage requirements.

The School District did not withhold payroll deductions from any employees who participated in the dental plan.

**Effect or Potential 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

**Identification as a Repeat Finding**

The condition existed in the immediately preceding fiscal year – See Finding No. 2019-012.

**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, 2020

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

**Finding No. 2020-013**

**Information on the State Program**

State Aid Public:	
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**

N/A - 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 or Potential Effect**

The School District did not comply with N.J.A.C. 6A:23A-13.3 requirements.

**Cause**

Unknown

**Identification as a Repeat Finding**

The condition existed in the immediately preceding fiscal year – See Finding No. 2019-013.

**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, 2020

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

**Finding No. 2020-014**

**Information on the State Program**

State Aid Public:	
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-16.10 states that a school district board of education shall not incur any obligation or approve any payment in excess of the amount appropriated by the district board of education in the applicable line item account of program category account.

**Condition**

The School District over-expended individual budget line item accounts prior to transfer and the entire 2019-20 budget in violation of N.J.A.C. 6A:23A-16.10.

**Questioned Costs**

N/A - None

**Context**

The School District transferred budget line item accounts at fiscal year end to eliminate the over-expenditure of all individual line item accounts. Additionally, two accounts, "Transfer of Funds to Charter Schools" and "Transfer of Funds to Resident Renaissance Schools", were over-expended by \$953,772.96 and \$3,815,906.62, respectively at June 30, 2020. The entire 2019-20 budget was over-expended at June 30, 2020.

**Effect or Potential Effect**

The School District did not comply with N.J.A.C. 6A:23A-16.10 requirements and ended the fiscal year with a deficit unassigned fund balance.

**Cause**

Unknown

**Identification as a Repeat Finding**

The condition did not exist in the immediately preceding fiscal year.

**Recommendation**

That the School District monitor its budgetary expenses to prevent over-expending individual budget line item accounts as required by N.J.A.C. 6A:23A-16.10.

**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, 2020

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

**Finding No. 2020-015**

**Information on the State Program**

Preschool Education Aid

G.M.I.S. No. 495-034-5120-086

**Criteria or Specific Requirement**

The Preschool Education Aid compliance supplement states that expenditures charged to the Preschool Program be consistent with those outlined in the 2019-20 Preschool Program Plan.

**Condition**

The School District erroneously charged several employee salaries to the Preschool Program who did not participate in the program and were not consistent with its Preschool Program Plan.

**Questioned Costs**

Known questioned costs totaled \$82,456.80.

**Context**

Our test of ninety-three employees' salaries charged to the Preschool Program disclosed four employees whose salaries were erroneously charged to the Program. These mischarges were subsequently confirmed by the Preschool Program Director.

**Effect or Potential Effect**

Inappropriate expenses were incorrectly charged to the Preschool Program.

**Cause**

Unknown

**Identification as a Repeat Finding**

The condition did not exist in the immediately preceding fiscal year.

**Recommendation**

That the School District charge expenses to the Preschool Program that are consistent with its Preschool Program Plan.

**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, 2020

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

**Finding No. 2020-016**

**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**

Known questioned costs totaled \$21,484.74.

**Context**

Twelve reimbursement requests were not properly reconciled and reported.

**Effect or Potential 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

**Identification as a Repeat Finding**

The condition existed in the immediately preceding fiscal year – See Finding No. 2019-015.

**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, 2020

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

**Finding No. 2020-017**

**Information on the State Program**

State Aid Public:	
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**

N/A - None

**Context**

Our test of on-roll students indicated the following:

1. The A.S.S.A. reported seventy-seven less on-roll students than the number of students per the School District's attendance registers.
2. The A.S.S.A. reported two hundred and twenty-six less low income students than those reported in the District's attendance registers.
3. The A.S.S.A. reported thirty less Limited English Proficient (LEP) students than those reported in the District's attendance registers.

Our test of low income students disclosed the following:

1. Six applications for students classified as "free", could not be traced to the direct certification listing and one classified "free" student should have been classified as "reduced".
2. Fifteen applications for students classified as "reduced" could not be located and one classified as "reduced" should have been classified as "free".

Our test of Limited English Proficiency (LEP) disclosed the following:

1. Six students classified as LEP were not tested or did not have teacher recommendations and, as a result, should not have been classified as LEP.
2. Program eligibility for eighteen students could be verified because test scores were not available.
3. Lunch applications for five LEP students were not available for examination.

Our test of private school for the disabled students disclosed the following:

1. Twenty students, classified as attending private schools for the disabled, should not have been reported because they were no longer School District students.

**Effect or Potential Effect**

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

**CITY OF CAMDEN SCHOOL DISTRICT**  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2020

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

**Finding No. 2020-017 (Cont'd)**

**Information on the State Program (Cont'd)**

State Aid Public:	
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

**Cause**

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

**Identification as a Repeat Finding**

The condition existed in the immediately preceding fiscal year – See Finding No. 2019-016.

**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, 2020

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

**Finding No. 2020-018**

**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**

N/A - None

**Context**

Public School Students -Three regular public school students could not be traced to a school attendance register.  
 Transported Charter School Students - Thirty-six students were not listed on the Charter School application.  
 Transported Vocational School Students - Two reported students could not be traced to a school attendance record.  
 Public School Students with Special Transportation Needs - I.E.P. files for thirteen charter school students were not available for examination.

Special Education - Public School Students – One student did not have special transportation needs noted in their I.E.P. and did not meet the mileage requirement.

Private School with Special Needs:

1. One student should not have been reported because the student attends an in-district school.
2. I.E.P. files for five students were not available for examination.

Out of District – No Special Needs – One reported student could not be traced to a school attendance register.

Private School for the Handicapped – No Special Needs:

1. A private school tuition contract for one student was not available for audit.
2. One student, per School District personnel, was not enrolled at a private school.

**Effect or Potential Effect**

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

**Cause**

Unknown

**Identification as a Repeat Finding**

The condition existed in the immediately preceding fiscal year – See Finding No. 2019-017.

**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

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This section identifies the status of prior year findings related to the financial statements, federal awards and state financial assistance that are required to be reported in accordance with *Government Auditing Standards*, Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and State of New Jersey Circular 15-08-OMB.

**FINANCIAL STATEMENT FINDINGS**

**Finding No. 2019-001**

**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.

**Current Status**

The condition continues to exist. See Finding No. 2020-001.

**Planned Corrective Action**

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

**Finding No. 2019-002**

**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.

**Current Status**

The condition continues to exist. See Finding No. 2020-002.

**Planned Corrective Action**

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

**Finding No. 2019-003**

**Condition**

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

**Current Status**

The condition continues to exist. See Finding No. 2020-003.

**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 (Cont'd)

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**FINANCIAL STATEMENT FINDINGS (CONT'D)****Finding No. 2019-004****Condition**

Legal costs incurred by the School District for the school year ending June 30, 2019 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.

**Current Status**

The condition has been corrected.

**Finding No. 2019-005****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.

**Current Status**

The condition continues to exist. See Finding No. 2020-004.

**Planned Corrective Action**

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

**Finding No. 2019-006****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.

**Current Status**

The condition has been corrected.

**Finding No. 2019-007****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.

**Current Status**

The condition continues to exist. See Finding No. 2020-005.

**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 (Cont'd)

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**FINANCIAL STATEMENT FINDINGS (CONT'D)**

**Finding No. 2019-008**

**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.

**Current Status**

The condition continues to exist. See Finding No. 2020-006.

**Planned Corrective Action**

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

**Finding No. 2019-009**

**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.

**Current Status**

The condition continues to exist. See Finding No. 2020-007.

**Planned Corrective Action**

A surety bond was acquired by the School District on June 24, 2020 that was in compliance with the minimum amount required in the schedule set forth in N.J.A.C. 6A:23A-16.4 for its former Board Secretary.

**Finding No. 2019-010**

**Condition**

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

**Current Status**

The condition continues to exist. See Finding No. 2020-008.

**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 (Cont'd)

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**FEDERAL AWARDS****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
Special Education Cluster:	
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

**Finding No. 2019-002****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.

**Current Status**

The condition continues to exist. See Finding No. 2020-002.

**Planned Corrective Action**

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

**Finding No. 2019-011****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

**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.

**Current Status**

The condition continues to exist. See Finding No. 2020-009.

**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 (Cont'd)

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**STATE FINANCIAL ASSISTANCE PROGRAMS**

**Finding No. 2019-012**

**Program**

State Aid Public:	
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

**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.

**Current Status**

The condition continues to exist. See Finding No. 2020-012.

**Planned Corrective Action**

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

**Finding No. 2019-013**

**Program**

State Aid Public:	
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

**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.

**Current Status**

The condition continues to exist. See Finding No. 2020-013.

**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 (Cont'd)

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**STATE FINANCIAL ASSISTANCE PROGRAMS (CONT'D)**

**Finding No. 2019-014**

**Program**

State Aid Public:	
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

**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.).

**Current Status**

The condition has been corrected.

**Finding No. 2019-015**

**Program**

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

The School 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. 2020-016.

**Planned Corrective Action**

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

**Finding No. 2019-016**

**Program**

State Aid Public:	
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

**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.

**Current Status**

The condition continues to exist. See Finding No. 2020-017.

**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 (Cont'd)

---

**STATE FINANCIAL ASSISTANCE PROGRAMS (CONT'D)**

**Finding No. 2019-017**

**Program**

Transportation Aid

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

**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.

**Current Status**

The condition continues to exist. See Finding No. 2020-018.

**Planned Corrective Action**

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

