

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



**ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2023**

**CITY OF CAMDEN SCHOOL DISTRICT  
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## INTRODUCTORY SECTION



**Katrina T. McCombs, M.A.Ed., MPA**  
State District Superintendent

**CAMDEN CITY SCHOOL DISTRICT**  
1033 Cambridge Street, Camden, NJ 08105  
Main 856-966-2000 • Fax 856-966-2139  
website: [www.camdencityschools.org](http://www.camdencityschools.org)

February 14, 2024

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

Dear Advisory Board Members:

The annual comprehensive financial report of the Camden City School District (CCSD) for the year ended June 30, 2023, 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 annual comprehensive 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 2022-2023 year with an average daily enrollment of 5,844 students, which is .62% 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:



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

Average Daily Student Enrollment		
Year	PK-12 Enrollment	Percent Change
2022-23	5,844	0.62%
2021-22	5,808	-7.53%
2020-21	6,281	-9.19%
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%

**2. CCSD VISION STATEMENT:**

For the 2022-23 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.





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### **3. CCSD CORE VALUES:**

In order to support this work, CCSD staff operate and make decisions in alignment with 4 core values. For the 2022-23 school year, our District's core values were:

- *Respect and Humility:* We serve our community by recognizing the strengths, experiences, and perspectives of others. We humbly recognize our own limitations and incorporate lessons we gain from our reflective practice.
- *Evidence-based:* We use evidence to inform decisions and to ensure that we are accountable to our students and families.
- *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. 2021-22 ORGANIZATIONAL PRIORITIES AND GOALS:**

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.



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#### **4. 2022-23 ORGANIZATIONAL PRIORITIES AND GOALS (CONT'D):**

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

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

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



Camden Public Schools



@CamdenSchools



CCSD-TV



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**4. 2022-23 ORGANIZATIONAL PRIORITIES AND GOALS (CONT'D):**

**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 22-23 PROGRESS:**

The District’s strategic plan, *Putting Students First*, outlined the top priorities for dramatically improving our schools in SY 2022-23. The strategic plan can be found online:

<https://camdencityschools.org/about/superintendents-corner/district-strategic-plan/>

Due to COVID 19, progress was delayed.

**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.



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State District Superintendent

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## **6. INTERNAL ACCOUNTING CONTROLS (CONT'D):**

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, 2023. 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 2022-23 school year.



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## **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.



**Katrina T. McCombs, M.A.Ed., MPA**  
State District Superintendent

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**14. ACKNOWLEDGMENTS (CONT'D):**

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,

Handwritten signature of Katrina T. McCombs in black ink.

Katrina T. McCombs  
State Superintendent

Handwritten signature of Kelvin L. Smith in black ink.

Dr. Kelvin L. Smith  
Interim School Business Administrator



The Camden City School District will provide a learning environment where all students are valued, accepted, and prepared to positively impact their lives, the community and the world.



Chief Schools Officer  
(Dr. Marilyn Martinez)  
&  
Chief Academic Officer  
(Christie Whitzell)

Division of  
Teaching &  
Learning

General Counsel  
(Sam Price)

Legal, Board &  
Governmental  
Relations

School Business Administrator  
(Raymond Coxe)

Division of  
Finances &  
Operations

Chief Talent Officer  
(Allison Hester Solomon)

Division of Talent &  
Labor Relations

Chief of Staff  
(Dr. Dana Walker)

Superintendent's  
Office

# City of Camden School District

*Camden, New Jersey*

## Roster of Officials

*June 30, 2023*

<b><u>Members of the Advisory Board</u></b>	<b><u>Term Expires</u></b>
Mr. Wasim Muhammad (President)	December 2023
Mr. N’Namdee Nelson (Vice President)	December 2024
Ms. Jeanette Alvarez	December 2024
Ms. Nyemah Gillespie	December 2025
Mr. Clayton Gonzales	December 2023
Mr. Cameron Hudson	December 2024
Ms. Danielle Jackson	December 2025
Mr. Falio Leyba-Martinez	December 2025
Ms. Karen Merricks	December 2023

**Other Officials**

Mrs. Katrina McCombs, State Superintendent

Mr. Raymond Coxe, 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

### **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 Superintendent and  
Members of the Advisory Board of Education  
City of Camden School District  
Camden, New Jersey 08105

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund 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, 2023, 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.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City of Camden School District, in the County of Camden, State of New Jersey, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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 audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***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 is the responsibility of management and, 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.

**Supplementary 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 combining statements and related major fund supporting statements and schedules, 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 combining statements and related major fund supporting statements and schedules, and schedules of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2024 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



Todd R. Saler  
Certified Public Accountant  
Public School Accountant No. CS 02195

Voorhees, New Jersey  
February 14, 2024

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, 2023  
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, 2023. 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 (2022-2023) and the prior fiscal year (2021-2022) is required to be presented in the MD&A.

**Financial Highlights**

Key financial highlights for the 2022-2023 fiscal year are as follows:

- Net Position in the Governmental and Business-Type activities were \$240,974,440.37 and \$2,615,215.93, totaling \$243,589,656.30. In total, net position increased \$18,935,446.11, which represents an 8.43% percent increase from ending Net Position as of June 30, 2022.
- Governmental Activities - General revenues accounted for \$ 341,418,062.05 in revenue or 76.13% of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions and capital grants accounted for \$107,053,328.89 or 23.87% of total revenues of \$448,471,390.94.
- For governmental and business-type activities, cash and cash equivalents increased by \$8,286,997.53, receivables decreased by \$43,552,157.19, accounts payables increased by \$1,911,404.49 and other current liabilities decreased by \$47,767,299.06.
- The School District had \$429,535,944.83 in expenses; \$107,053,328.89 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$341,418,062.05 consisted primarily of federal and state aid.
- Among governmental funds, the General Fund had \$367,583,403.05 in revenues and \$364,511,701.33 in expenditures (excluding transfers). The General Fund's fund balance increased \$11,518,854.89 from 2022.

**Using this Annual Comprehensive Financial Report (ACFR)**

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, 2023  
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 2023?". 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, 2023  
UNAUDITED (CONTINUED)**

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found after the "Fund Financial Statements" 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 2023, in accordance with GASB Statement 34. Net position comparisons of fiscal year 2023 to fiscal year 2022 are presented as follows:

**Table 1  
Net Position**

	<u><b>2023</b></u>	<u><b>2022</b></u>
Assets		
Current and Other Assets	\$ 136,334,841.40	\$ 171,527,763.56
Capital Assets	<u>274,319,444.80</u>	<u>278,752,820.04</u>
Total Assets	<u>410,654,286.20</u>	<u>450,280,583.60</u>
Deferred Outflows of Resources Related to Pensions	<u>6,230,593.00</u>	<u>4,304,557.00</u>
Liabilities		
Noncurrent Liabilities	46,450,480.00	39,162,641.20
Other Liabilities	<u>109,406,427.90</u>	<u>155,764,170.21</u>
Total Liabilities	<u>155,856,907.90</u>	<u>194,926,811.41</u>
Deferred Inflows of Resources Related to Pensions	<u>17,438,315.00</u>	<u>35,004,119.00</u>
Net Position		
Net Investment in Capital Assets	274,309,444.80	278,472,657.10
Restricted	26,357,013.22	17,469,771.79
Unrestricted (Deficit)	<u>(57,076,801.72)</u>	<u>(71,288,218.70)</u>
Total Net Position	<u>\$ 243,589,656.30</u>	<u>\$ 224,654,210.19</u>

The School District's combined net position was \$243,589,656.30 on June 30, 2023. This was an increase of 8.43% from the prior year.

**CITY OF CAMDEN SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
UNAUDITED (CONTINUED)**

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

Table 2 shows changes in net position for fiscal year 2023. The School District has prepared financial statements in accordance with GASB Statement 34. Revenue and expense comparisons from fiscal year 2023 to fiscal year 2022 of government-wide data are as follows:

**Table 2  
Changes in Net Position**

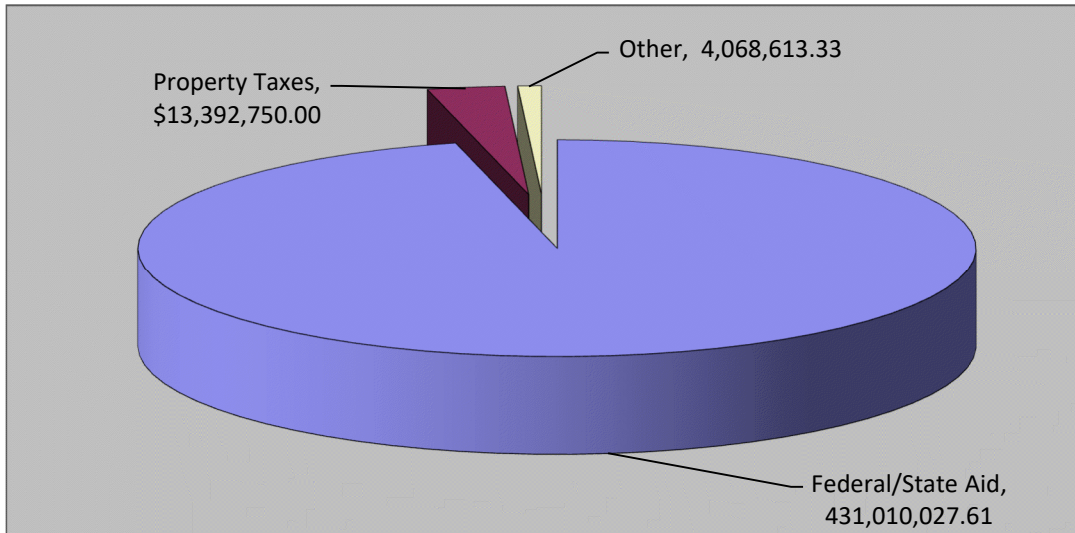
	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Program Revenues:		
Charges for Services	\$ 735,486.07	\$ 185,016.06
Operating Grants and Contributions	100,949,182.32	111,390,920.55
Capital Grants and Contributions	5,368,660.50	13,304,928.72
General Revenues/(Expenses):		
Property Taxes	13,392,750.00	13,066,838.00
Grants and Entitlements	324,692,184.79	310,932,188.53
Other	3,333,127.26	2,944,802.98
	<hr/>	<hr/>
Total Revenues & Transfers	448,471,390.94	451,824,694.84
	<hr/>	<hr/>
<b>Program Expenses</b>		
Instruction	95,003,754.61	89,679,991.15
Support Services:		
Tuition	2,985,249.68	2,384,838.81
Related Services - Pupils and Instructional Staff	65,414,741.12	56,793,155.50
School, General and Business Administration	9,733,375.53	11,074,854.21
Plant Operations and Maintenance	16,412,836.69	15,229,618.14
Pupil Transportation	12,928,493.82	10,927,264.56
Special Schools	42,369.22	33,530.43
Charter and Renaissance Schools	184,133,312.15	168,160,833.11
Unallocated Benefits	21,403,748.84	38,548,005.74
Unallocated Depreciation	9,585,818.61	8,433,535.09
Loss on Capital Assets		371,570.60
Food Service	11,892,244.56	9,341,585.60
	<hr/>	<hr/>
Total Expenses	429,535,944.83	410,978,782.94
	<hr/>	<hr/>
Change in Net Position	\$ 18,935,446.11	\$ 40,845,911.90
	<hr/>	<hr/>

**CITY OF CAMDEN SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
UNAUDITED (CONTINUED)**

**Governmental Activities**

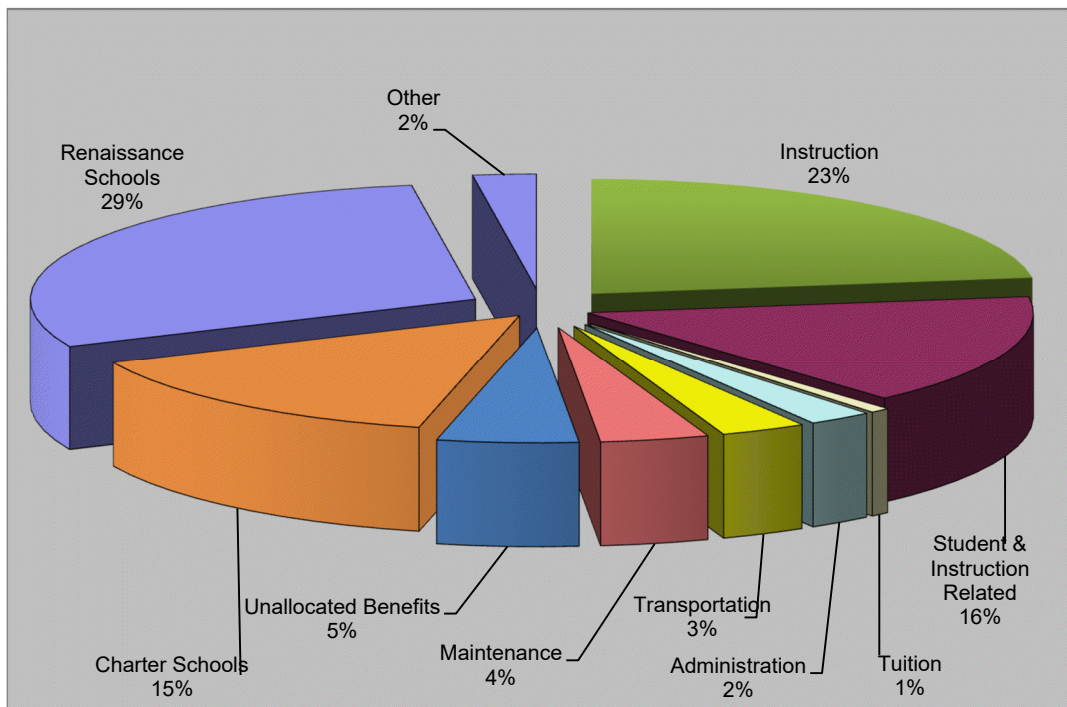
The School District's total revenues were \$448,471,390.94 for the fiscal year ended June 30, 2023. Property taxes made up 2.99% of revenues for governmental activities for the School District for fiscal year 2023.

**Sources of Revenue for Fiscal Year 2023**



The total cost of all program and services was \$ \$417,643,700.27. Instruction comprises 22.75% of School District expenses.

**Expenses for Fiscal Year 2023**



**CITY OF CAMDEN SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
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 2023</u>	<u>Net Cost of Services 2023</u>	<u>Total Cost of Services 2022</u>	<u>Net Cost of Services 2022</u>
Instruction	\$ 95,003,754.61	\$ 56,499,177.86	\$ 89,679,991.15	\$ 55,933,394.71
Support Services:				
Tuition	2,985,249.68	2,170,729.68	2,384,838.81	2,384,838.81
Pupils and Instructional Staff	65,414,741.12	21,009,746.26	56,793,155.50	3,353,290.91
Administration	9,733,375.53	9,733,375.53	11,074,854.21	11,074,854.21
Plant Operations and Maintenance	16,412,836.69	16,412,836.69	15,229,618.14	15,229,618.14
Pupil Transportation	12,928,493.82	12,928,493.82	10,927,264.56	10,927,264.56
Special Schools	42,369.22	42,369.22	33,530.43	33,530.43
Charter/Renaissance Schools	184,133,312.15	184,133,312.15	168,160,833.11	168,160,833.11
Other Unallocated	30,989,567.45	19,307,817.19	46,981,540.83	17,728,580.64
<b>Total Expenses</b>	<u>\$ 417,643,700.27</u>	<u>\$ 322,237,858.40</u>	<u>\$ 401,265,626.74</u>	<u>\$ 284,826,205.52</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.

Charter/Renaissance Schools includes transfer of funds to charter and renaissance schools for the estimated payment of district general fund revenues related to resident students projected to attend charter and renaissance schools.

**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 expenditures exceeded revenues by \$244,757.54.
- Charges for food services represent \$639,757.45 of revenue. This represents amounts paid by patrons for daily food service and catering for the District.
- 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 \$11,007,729.57.

**CITY OF CAMDEN SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
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 \$472,938,549.92 and expenditures were \$461,571,337.55. resulting in the net change in fund balance for the fiscal year of an increase of \$11,367,212.37.

The following schedules present a summary of the revenues of the governmental funds for the fiscal year ended June 30, 2023, 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 2022</u>	<u>Percent of Increase (Decrease)</u>
Local Sources	\$ 17,187,008.96	3.6%	\$ 620,316.77	3.7%
State Sources	385,858,120.77	81.6%	1,336,635.76	0.3%
Federal Sources	<u>69,893,420.19</u>	<u>14.8%</u>	<u>9,719,188.86</u>	<u>16.2%</u>
Total	<u>\$ 472,938,549.92</u>	<u>100.0%</u>	<u>\$ 11,676,141.39</u>	<u>2.5%</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, 2023, 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 2022</u>	<u>Percent of Increase (Decrease)</u>
Current expense:				
Instruction	\$ 94,852,205.84	20.5%	\$ 5,261,770.89	5.9%
Support Services	176,846,905.86	38.3%	10,466,648.58	6.3%
Capital Outlay	5,696,544.48	1.2%	(7,608,384.24)	-57.2%
Special, Charter and Renaissance Schools	<u>184,175,681.37</u>	<u>39.9%</u>	<u>15,981,327.83</u>	<u>9.5%</u>
	<u>\$ 461,571,337.55</u>	<u>100.0%</u>	<u>\$ 24,101,363.06</u>	<u>5.5%</u>

Changes in expenditures were the results of varying factors. Current expenditures increased versus a year ago, due to budget costs associated with salaries and benefits. The decrease in Capital Outlay expenditures resulted from various school improvement projects winding down in 2023.

**CITY OF CAMDEN SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
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, 2023, the School District's capital asset records indicated a balance totaling \$273,425,067.31 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>2023</u>	<u>2022</u>
Land and Land Improvements	\$ 23,211,454.49	\$ 23,169,261.99
Construction in Progress	4,449,180.54	502,175.25
Buildings and Improvements	393,057,677.67	391,859,990.38
Machinery and Equipment	<u>12,593,805.39</u>	<u>14,603,073.90</u>
 Total	 433,312,118.09	 430,134,501.52
 Less: Accumulated Depreciation	 <u>(159,887,050.78)</u>	 <u>(151,381,681.48)</u>
	 <u>\$ 273,425,067.31</u>	 <u>\$ 278,752,820.05</u>

**Long-Term Liabilities Administration**

At June 30, 2023, the School District had \$46,450,480.00 of outstanding long-term obligations, consisting of \$3,912,298.00 for compensated absences, and \$42,538,182.00 for the net pension liability.

**Contacting the School District's Management**

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional information, contact the School Business Administrator/Board Secretary at the City of Camden School District Administrative Office located at 1033 Cambridge Street, Camden, New Jersey 08105.

## BASIC FINANCIAL STATEMENTS



GOVERNMENT-WIDE FINANCIAL STATEMENTS

**CITY OF CAMDEN SCHOOL DISTRICT**  
Statement of Net Position  
As of June 30, 2023

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 17,174,630.50	\$ 1,689,195.88	\$ 18,863,826.38
Receivables	114,806,799.30	2,570,383.69	117,377,182.99
Inventories		93,832.03	93,832.03
Capital Assets, net	<u>273,425,067.31</u>	<u>894,377.49</u>	<u>274,319,444.80</u>
Total Assets	<u>405,406,497.11</u>	<u>5,247,789.09</u>	<u>410,654,286.20</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Related to Pensions	<u>6,230,593.00</u>	<u>-</u>	<u>6,230,593.00</u>
<b>LIABILITIES:</b>			
Accounts Payable:			
Related to Pensions	4,031,158.00		4,031,158.00
Other	4,890,638.20	2,632,573.16	7,523,211.36
Accrued Salaries	451,279.25		451,279.25
Accrued Liabilities	754,033.54		754,033.54
Judgments Payable	1,258,599.31		1,258,599.31
Retainage Payable	10,000.00		10,000.00
Intergovernmental Payable	491,281.71		491,281.71
Unearned Revenue	94,886,864.73		94,886,864.73
Noncurrent Liabilities:			
Due within One Year	391,229.80		391,229.80
Due beyond One Year	<u>46,059,250.20</u>		<u>46,059,250.20</u>
Total Liabilities	<u>153,224,334.74</u>	<u>2,632,573.16</u>	<u>155,856,907.90</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Related to Pensions	<u>17,438,315.00</u>	<u>-</u>	<u>17,438,315.00</u>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	273,415,067.31	894,377.49	274,309,444.80
Restricted for:			
Capital Projects	11,852,240.31		11,852,240.31
Maintenance Reserve	9,004,756.00		9,004,756.00
Emergency Reserve	1,000,000.00		1,000,000.00
Student Activities	121,949.70		121,949.70
Preschool Education Aid	4,370,706.48		4,370,706.48
Unrestricted (Deficit)	<u>(58,790,279.43)</u>	<u>1,720,838.44</u>	<u>(57,069,440.99)</u>
Total Net Position	<u>\$240,974,440.37</u>	<u>\$ 2,615,215.93</u>	<u>\$243,589,656.30</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, 2023

Functions / Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>GOVERNMENTAL ACTIVITIES:</b>							
Instruction:							
Regular	\$ 76,426,652.60		\$ 33,651,909.44	\$ 4,852,667.31	\$ (37,922,075.85)		\$ (37,922,075.85)
Special Education	11,303,135.42				(11,303,135.42)		(11,303,135.42)
Other Special Instruction	4,297,695.18				(4,297,695.18)		(4,297,695.18)
Other Instruction	2,658,306.44				(2,658,306.44)		(2,658,306.44)
Community Services Programs/Operations	317,964.97				(317,964.97)		(317,964.97)
Support Services:							
Tuition	2,985,249.68		814,520.00		(2,170,729.68)		(2,170,729.68)
Student and Instruction Related Services	65,414,741.12	\$ 95,728.62	43,793,273.05	515,993.19	(21,009,746.26)		(21,009,746.26)
Other Administrative Services	3,032,993.06				(3,032,993.06)		(3,032,993.06)
School Administrative Services	6,700,382.47				(6,700,382.47)		(6,700,382.47)
Plant Operations and Maintenance	16,412,836.69				(16,412,836.69)		(16,412,836.69)
Pupil Transportation	12,928,493.82				(12,928,493.82)		(12,928,493.82)
Unallocated Benefits	21,403,748.84		11,681,750.26		(9,721,998.58)		(9,721,998.58)
Special Schools	42,369.22				(42,369.22)		(42,369.22)
Charter Schools	61,056,948.15				(61,056,948.15)		(61,056,948.15)
Resident Renaissance Schools	123,076,364.00				(123,076,364.00)		(123,076,364.00)
Unallocated Depreciation	9,585,818.61				(9,585,818.61)		(9,585,818.61)
Total Governmental Activities	<u>417,643,700.27</u>	<u>95,728.62</u>	<u>89,941,452.75</u>	<u>5,368,660.50</u>	<u>(322,237,858.40)</u>	<u>\$ -</u>	<u>(322,237,858.40)</u>
<b>BUSINESS-TYPE ACTIVITIES:</b>							
Food Service	11,892,244.56	639,757.45	11,007,729.57	-	-	(244,757.54)	(244,757.54)
Total Government	<u>\$ 429,535,944.83</u>	<u>\$ 735,486.07</u>	<u>\$ 100,949,182.32</u>	<u>\$ 5,368,660.50</u>	<u>(322,237,858.40)</u>	<u>(244,757.54)</u>	<u>(322,482,615.94)</u>
<b>GENERAL REVENUES (EXPENSES):</b>							
Property Taxes, Levied for General Purposes					13,392,750.00		13,392,750.00
Federal and State Aid Not Restricted					306,659,080.97		306,659,080.97
Federal and State Aid Restricted					18,033,103.82		18,033,103.82
Miscellaneous Income Not Restricted					3,333,127.26		3,333,127.26
Total General Revenues, net					<u>341,418,062.05</u>	<u>-</u>	<u>341,418,062.05</u>
Change in Net Position					19,180,203.65	(244,757.54)	18,935,446.11
Net Position -- July 1					<u>221,794,236.72</u>	<u>2,859,973.47</u>	<u>224,654,210.19</u>
Net Position -- June 30					<u>\$ 240,974,440.37</u>	<u>\$ 2,615,215.93</u>	<u>\$ 243,589,656.30</u>

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

FUND FINANCIAL STATEMENTS

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GOVERNMENTAL FUNDS**  
 Balance Sheet  
 As of June 30, 2023

	General Fund	Special Revenue Funds	Capital Projects Fund	Total Governmental Funds
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 17,047,099.33	\$ 127,531.17		\$ 17,174,630.50
Interfund Accounts Receivable	908,986.95			908,986.95
Receivables from Other Governments	7,179,806.28	105,023,936.23	\$ 10,000.00	112,213,742.51
Other Accounts Receivable	2,578,198.79	14,858.00		2,593,056.79
<b>Total Assets</b>	<b>\$ 27,714,091.35</b>	<b>\$ 105,166,325.40</b>	<b>\$ 10,000.00</b>	<b>\$ 132,890,416.75</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 661,572.37	\$ 4,229,065.83		\$ 4,890,638.20
Accrued Salaries	293,809.25	157,470.00		451,279.25
Accrued Liabilities	754,033.54			754,033.54
Retainage Payable			\$ 10,000.00	10,000.00
Judgments Payable	1,258,599.31			1,258,599.31
Interfund Accounts Payable		908,986.95		908,986.95
Payable to Federal Government		2,647.86		2,647.86
Payable to State Government		488,633.85		488,633.85
Unearned Revenue		94,886,864.73		94,886,864.73
<b>Total Liabilities</b>	<b>2,968,014.47</b>	<b>100,673,669.22</b>	<b>10,000.00</b>	<b>103,651,683.69</b>
<b>Fund Balances (Deficit):</b>				
<b>Restricted for:</b>				
Capital Projects	11,852,240.31			11,852,240.31
Maintenance Reserve	9,004,756.00			9,004,756.00
Emergency Reserve	1,000,000.00			1,000,000.00
Student Activities		121,949.70		121,949.70
Preschool Education Aid		4,370,706.48		4,370,706.48
<b>Assigned:</b>				
Encumbrances	1,800,806.64			1,800,806.64
Designated for Subsequent Year's Expenditures	22,000,000.00			22,000,000.00
<b>Unassigned:</b>				
General Fund (Deficit)	(20,911,726.07)			(20,911,726.07)
<b>Total Fund Balances</b>	<b>24,746,076.88</b>	<b>4,492,656.18</b>	<b>-</b>	<b>29,238,733.06</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 27,714,091.35</b>	<b>\$ 105,166,325.40</b>	<b>\$ 10,000.00</b>	

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GOVERNMENTAL FUNDS**  
 Balance Sheet  
 As of June 30, 2023

	<u>Total Governmental Funds</u>
Amounts reported for <i>governmental activities</i> in the statement of net position (A-1) are different because:	
Total Fund Balances (Brought Forward from Previous Page)	\$ 29,238,733.06
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$433,312,118.09, and accumulated depreciation is \$159,887,050.78.	273,425,067.31
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 fund financial statements.	(46,450,480.00)
Deferred outflows and deferred inflows related to pensions represent the consumption and acquisition, respectively, of resources that relate to future periods; therefore, such amounts are not reported in the fund financial statements.	(11,207,722.00)
Accounts Payable related to the April 1, 2024 required PERS pension contribution that is not to be liquidated with current financial resources.	<u>(4,031,158.00)</u>
Net position of governmental activities	<u><u>\$ 240,974,440.37</u></u>

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

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GOVERNMENTAL FUNDS**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Fiscal Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
<b>REVENUES:</b>				
Local Tax Levy	\$ 13,392,750.00			\$ 13,392,750.00
Miscellaneous	3,333,127.26	\$ 461,131.70		3,794,258.96
State Sources	350,536,723.65	34,805,403.93	\$ 515,993.19	385,858,120.77
Federal Sources	320,802.14	69,572,618.05		69,893,420.19
<b>Total Revenues</b>	<b>367,583,403.05</b>	<b>104,839,153.68</b>	<b>515,993.19</b>	<b>472,938,549.92</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Regular Instruction	42,652,828.35	33,651,909.44		76,304,737.79
Special Education Instruction	11,285,104.80			11,285,104.80
Other Special Instruction	4,290,839.55			4,290,839.55
Other Instruction	2,654,065.94			2,654,065.94
Community Services Programs/Operations	317,457.76			317,457.76
<b>Support Services and Undistributed Costs:</b>				
Tuition	2,170,729.68	814,520.00		2,985,249.68
Student and Instruction Related Services	21,525,739.45	43,889,001.67		65,414,741.12
Other Administrative Services	2,837,161.53			2,837,161.53
School Administrative Services	6,700,382.47			6,700,382.47
Plant Operations and Maintenance	16,378,228.96			16,378,228.96
Pupil Transportation	12,906,313.26			12,906,313.26
Personal Services - Employee Benefits	56,289,284.23	13,335,544.61		69,624,828.84
Special Schools	42,369.22			42,369.22
Transfer to Charter Schools	61,056,948.15			61,056,948.15
Transfer to Resident Renaissance Schools	123,076,364.00			123,076,364.00
Capital Outlay	327,883.98	4,852,667.31	515,993.19	5,696,544.48
<b>Total Expenditures</b>	<b>364,511,701.33</b>	<b>96,543,643.03</b>	<b>515,993.19</b>	<b>461,571,337.55</b>
Excess (Deficiency) of Revenues over Expenditures	3,071,701.72	8,295,510.65	-	11,367,212.37
<b>OTHER FINANCING SOURCES (USES):</b>				
Preschool Programs--Inclusion	(1,290,440.00)	1,290,440.00		
Contribution to School-Based Budgets	9,737,593.17	(9,737,593.17)		
<b>Total Other Financing Sources and Uses</b>	<b>8,447,153.17</b>	<b>(8,447,153.17)</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>11,518,854.89</b>	<b>(151,642.52)</b>	<b>-</b>	<b>11,367,212.37</b>
Fund Balance (Deficit) -- July 1	13,227,221.99	4,644,298.70		17,871,520.69
<b>Fund Balance -- June 30</b>	<b>\$ 24,746,076.88</b>	<b>\$ 4,492,656.18</b>	<b>\$ -</b>	<b>\$ 29,238,733.06</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, 2023

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Total Net Change in Fund Balances - Governmental Funds	\$ 11,367,212.37
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Amounts reported for governmental activities in the statement of activities (A-2) are different because:

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.

Depreciation Expense	\$ (9,989,987.20)	
Capital Asset Additions	<u>5,696,544.48</u>	
		(4,293,442.72)

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.

(121,650.00)

Governmental funds report School District pension contributions as expenditures. However in the statement of activities, the cost of pension benefits earned is reported as pension expense. This is the amount by which pension benefits earned exceeded the School District's pension contributions in the current period.

12,228,084.00

Change in Net Position of Governmental Activities

\$ 19,180,203.65

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, 2023

	Business-Type Activities - Enterprise Funds
	<u>Food Service</u>
<b>ASSETS:</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 1,689,195.88
Intergovernmental Accounts Receivable:	
State	49,168.40
Federal	2,386,936.53
Other	134,278.76
Inventory	<u>93,832.03</u>
Total Current Assets	<u>4,353,411.60</u>
Noncurrent Assets:	
Machinery and Equipment	2,518,927.91
Less Accumulated Depreciation	<u>(1,624,550.42)</u>
Total Noncurrent Assets	<u>894,377.49</u>
Total Assets	<u>5,247,789.09</u>
<b>LIABILITIES:</b>	
Current Liabilities:	
Accounts Payable	<u>2,632,573.16</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	894,377.49
Unrestricted	<u>1,720,838.44</u>
Total Net Position	<u><u>\$ 2,615,215.93</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, 2023

	Business-Type Activities - Enterprise Funds
	<u>Food Service</u>
<b>OPERATING REVENUES:</b>	
Charges for Services:	
Daily Sales-Reimbursable Programs	\$ 16,100.43
Daily Sales-Non-reimbursable Programs	28,862.01
Special Functions	594,795.01
	639,757.45
Total Operating Revenues	639,757.45
<b>OPERATING EXPENSES:</b>	
Salaries	5,044,667.66
Employee Benefits	142,258.70
Repairs and Maintenance	44,410.78
Other Purchased Tech Services	42,120.47
Rentals	45,862.11
Other Purchased Services	711,516.70
Supplies and Materials	12,505.96
Cost of Sales:	
Reimbursable Program	5,139,424.99
Non-reimbursable Program	508,906.40
Miscellaneous Expenditures	60,638.27
Depreciation	139,932.52
	11,892,244.56
Total Operating Expenses	11,892,244.56
Operating Loss	(11,252,487.11)
<b>NONOPERATING REVENUE (EXPENSES):</b>	
State Sources:	
State School Lunch Program	94,898.65
State School Breakfast After the Bell	91,853.10
Federal Sources:	
Child and Adult Care Food Program	328,729.27
School Breakfast Program	2,441,798.92
National School Lunch Program	5,987,061.61
National School Lunch Program - HHFKA	110,106.88
After School Snack Program	72,472.32
Summer Food Service Program	370,091.55
Food Distribution Program	814,052.14
Fresh Fruits and Vegetables Program	261,549.00
National School Lunch Program - Supply Chain Assistance	435,116.13
	11,007,729.57
Total Nonoperating Revenues (Expenses)	11,007,729.57
Change in Net Position	(244,757.54)
Net Position - July 1	2,859,973.47
Net Position - June 30	\$ 2,615,215.93

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, 2023

	Business-Type Activities - Enterprise Funds
	<u>Food Service</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Receipts from Customers	\$ 505,478.69
Payments to Employees	(5,044,667.66)
Payments for Employee Benefits	(142,258.70)
Payments to Suppliers	<u>(5,515,009.34)</u>
Net Cash (Used) for Operating Activities	<u>(10,196,457.01)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>	
State Sources	170,576.56
Federal Sources	<u>10,562,788.94</u>
Net Cash Provided by Non-Capital Financing Activities	<u>10,733,365.50</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Payments on Financed Purchases	<u>(122,782.94)</u>
Net Increase in Cash and Cash Equivalents	<u>414,125.55</u>
Cash and Cash Equivalents - July 1	<u>1,275,070.33</u>
Cash and Cash Equivalents - June 30	<u>\$ 1,689,195.88</u>
Reconciliation of Operating (Loss) to Net Cash (Used) for Operating Activities:	
Operating (Loss)	\$ (11,252,487.11)
Adjustments to Reconcile Operating Loss to Net Cash (Used) for Operating Activities:	
Depreciation	139,932.52
(Increase) Decrease in Accounts Receivable	(134,278.76)
(Increase) Decrease in Inventory	(72,237.50)
Increase (Decrease) in Accounts Payable	1,161,793.84
Increase (Decrease) in Interfund Payable	<u>(39,180.00)</u>
Total Adjustments	<u>1,056,030.10</u>
Net Cash Used for Operating Activities	<u>\$ (10,196,457.01)</u>

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

**CITY OF CAMDEN SCHOOL DISTRICT**  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2023

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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 II 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 School 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 School 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, 2023 of 5,890.

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 Board 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.

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

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

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

**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 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.

**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:

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

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

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

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

**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.

**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 proprietary fund:

**Enterprise Funds**

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

As a 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, special revenue, and debt service funds, and are submitted to the county office of education. In accordance with P.L. 2011, c. 202, the School District passed a resolution to move the school board election to the first Tuesday after the first Monday in November, starting in November of 2012, to be held simultaneously with the general election. As a result, a vote is not required on the School District's general fund tax levy for the budget year, other than the general fund tax levy required to support a proposal for additional funds, if any. Budgets are prepared using the modified accrual basis of accounting. The legal level of budgetary control is established at line-item accounts within each fund. Line-item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23A-16.2(f)1. Transfers of appropriations may be made by school board resolution at any time during the fiscal year in accordance with N.J.A.C. 6A:23A-13.3.

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

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

The budget, as detailed on exhibit C-1, exhibit C-1a, exhibit C-2, and exhibits D-2a to D-3q, 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 in which they may invest. 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.

**Lease Receivable**

Lease receivables recorded on the government-wide financial statement, in the governmental funds, and in the proprietary fund types represents a contract that conveys control of the right to use the School District's (lessor) nonfinancial asset. At the commencement of the lease term, the lessor recognizes a lease receivable and a deferred inflow of resources. The lease receivable is measured at the present value of lease payments expected to be received during the lease term. The School District was not a lessor during the fiscal year ended June 30, 2023.

**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, 2023. The School District had no prepaid expenses for the fiscal year ended June 30, 2023.

**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.

**Capital Assets**

Capital assets represent the cumulative amount of capital assets used 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. Intangible right to use assets (lease and subscription assets) are recorded as expenditures in the governmental fund financial statements. Lease assets are measured on the government-wide statement of net position and proprietary fund statement of net position at the amount of the initial measurement of the related lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. Subscription assets are recorded as expenditures in the governmental fund financial statements. Subscription assets are measured on the government-wide statement of net position and proprietary fund statement of net position at the amount of the initial measurement of the related subscription liability, plus any payments associated with the arrangement made to the vendor at the commencement of the subscription term and capitalizable initial implementation costs. In the case of gifts or contributions, such capital assets are recorded at acquisition value at the time received.

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

The School District's capitalization threshold is \$2,000.00. Other costs incurred for repairs and maintenance are expensed as incurred. All reported capital assets, except land and construction in progress, are depreciated using the straight-line method over the useful life of the assets. Lease and subscription assets are amortized in a systematic and rational manner over the shorter of the lease and subscription term or the useful life of the underlying assets. The useful lives of the School District's capital assets are as follows:

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

The School District does not possess any infrastructure assets.

**Deferred Outflows of Resources and Deferred Inflows of Resources**

The statement of net position and the balance sheet for governmental funds 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 as deferred outflows of resources and deferred inflows of resources its defined benefit pension plans.

**Tuition Payable**

Tuition charges for the fiscal years ended June 30, 2023 and 2022 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been determined.

**Unearned Revenue**

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

**Compensated Absences**

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

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

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

**Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities, and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner, and in full from current financial resources, are reported as obligations of the funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds, are reported as a liability in the fund financial statements only to the extent that they are normally expected to be paid with expendable available financial resources. Bonds are recognized as a liability on the governmental fund financial statements when due.

**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 or amortization of intangible capital assets, net of outstanding balances of borrowings used for the acquisition, construction, or improvement of those assets.

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

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

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

**Fund Balance**

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

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

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

**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 Board of Education. Such formal action consists of an affirmative vote by the Board of Education, memorialized by the adoption of a resolution. Once committed, amounts cannot be used for any other purpose unless the Board of Education removes, or changes, the specified use by taking the same type of action (resolution) it employed to previously commit those amounts.

**Assigned** - The assigned fund balance classification includes amounts that are constrained by the School District's *intent* to be used for specific purposes, but are neither restricted nor committed. *Intent* is expressed by either the Board of Education or by the business administrator, to which the Board of Education 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 and standard operating procedures, approved by the Board of Education.

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

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

**Interfund Activity**

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

**Accounting Estimates**

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

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

**Impact of Recently Issued Accounting Principles**

**Recently Issued Accounting Pronouncements**

The GASB has issued the following Statement that will become effective for the School District for fiscal years ending after June 30, 2024:

Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The Statement will become effective for the School District in the fiscal year ending June 30, 2025. 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 trust funds, 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, 2023, the School District's bank balances of \$37,262,292.56 were exposed to custodial credit risk as follows:

Insured by FDIC and GUDPA	\$ 35,094,365.81
Uninsured and Uncollateralized	<u>2,167,926.75</u>
Total	<u>\$ 37,262,292.56</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.

**Note 3: CAPITAL RESERVE ACCOUNT (CONT'D)**

The activity of the capital reserve for the July 1, 2022 to June 30, 2023 fiscal year is as follows:

Balance, June 30, 2022		\$ 4,324,723.09
Increased by:		
Interest Earnings	\$ 65,276.91	
Deposits:		
Board Resolution - June 27, 2023	<u>7,462,240.31</u>	
		<u>7,527,517.22</u>
Balance, June 30, 2023		<u>\$11,852,240.31</u>

The June 30, 2023 capital reserve balance does not exceed the LRFPP balance of local support costs of uncompleted projects.

**Note 4: ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2023 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 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>	
Governmental Activities:					
General	\$ 3,525.59	\$ 7,175,914.97	\$ 365.72	\$ 2,578,198.79	\$ 9,758,005.07
Special Revenue	105,019,851.23	4,085.00	14,858.00		105,038,794.23
Capital Projects		10,000.00			10,000.00
Total Governmental Activities	<u>105,023,376.82</u>	<u>7,189,999.97</u>	<u>15,223.72</u>	<u>2,578,198.79</u>	<u>114,806,799.30</u>
Business-Type Activities:					
Proprietary	<u>2,386,936.53</u>	<u>49,168.40</u>	<u>134,278.76</u>	<u>-</u>	<u>2,570,383.69</u>
Total Business-Type Activities	<u>2,386,936.53</u>	<u>49,168.40</u>	<u>-</u>	<u>-</u>	<u>2,570,383.69</u>
Totals	<u>\$ 107,410,313.35</u>	<u>\$ 7,239,168.37</u>	<u>\$ 15,223.72</u>	<u>\$ 2,578,198.79</u>	<u>\$ 117,377,182.99</u>

**Note 5: INVENTORY**

Inventory recorded at June 30, 2023 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 food and supplies of \$93,832.03.

**Note 6: CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2023 is as follows:

	<u>Balance July 1, 2022</u>	<u>Increases</u>	<u>Transfers/ Decreases</u>	<u>Balance June 30, 2023</u>
<b>Governmental Activities:</b>				
Capital Assets, not being Depreciated:				
Land	\$ 13,465,100.00			\$ 13,465,100.00
Construction in Progress	502,175.25	\$ 4,182,998.48	\$ (235,993.19)	4,449,180.54
Total Capital Assets, not being Depreciated	<u>13,967,275.25</u>	<u>4,182,998.48</u>	<u>(235,993.19)</u>	<u>17,914,280.54</u>
Capital Assets, being Depreciated:				
Land Improvements	9,704,161.99	42,192.50		9,746,354.49
Buildings and Improvements	391,859,990.38	961,694.10	235,993.19	393,057,677.67
Machinery and Equipment	12,084,145.99	509,659.40		12,593,805.39
Total Capital Assets, being Depreciated	<u>413,648,298.36</u>	<u>1,513,546.00</u>	<u>235,993.19</u>	<u>415,397,837.55</u>
Total Capital Assets, Cost	<u>427,615,573.61</u>	<u>5,696,544.48</u>	<u>-</u>	<u>433,312,118.09</u>
Less Accumulated Depreciation for:				
Land Improvements	(6,854,560.60)	(308,064.91)		(7,162,625.52)
Buildings and Improvements	(133,043,166.90)	(9,248,702.09)		(142,291,868.99)
Machinery and Equipment	(9,999,336.08)	(433,220.19)		(10,432,556.28)
Total Accumulated Depreciation	<u>(149,897,063.59)</u>	<u>(9,989,987.20)</u>	<u>-</u>	<u>(159,887,050.78)</u>
Total Capital Assets, being Depreciated, Net	<u>263,751,234.78</u>	<u>(8,476,441.20)</u>	<u>235,993.19</u>	<u>255,510,786.77</u>
Governmental Activities Capital Assets, Net	<u>\$ 277,718,510.03</u>	<u>\$ (4,293,442.72)</u>	<u>\$ -</u>	<u>\$ 273,425,067.31</u>
<b>Business-Type Activities:</b>				
Capital Assets, being Depreciated:				
Machinery and Equipment	\$ 2,518,927.91			\$ 2,518,927.91
Less Accumulated Depreciation for:				
Machinery and Equipment	(1,484,617.90)	\$ (139,932.52)		(1,624,550.42)
Business-Type Activities Capital Assets, Net	<u>\$ 1,034,310.01</u>	<u>\$ (139,932.52)</u>	<u>\$ -</u>	<u>\$ 894,377.49</u>

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

<b>Governmental Activities:</b>	
Instruction:	
Regular	\$ 121,914.81
Special Education	18,030.62
Other Special Instruction	6,855.63
Other Instruction	4,240.50
Community Services Programs/Operations	507.21
Support Services:	
Other Administrative Services	195,831.53
Plant Operations and Maintenance	34,607.73
Pupil Transportation	22,180.56
Unallocated	<u>9,585,818.61</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 9,989,987.20</u>
<b>Business-Type Activities:</b>	
Food Service	<u>\$ 139,932.52</u>
Total Depreciation Expense - Business-Type Activities	<u>\$ 139,932.52</u>

**Note 7: LONG-TERM LIABILITIES**

During the fiscal year ended June 30, 2023, the following changes occurred in long-term obligations for governmental activities:

	<u>Balance</u> <u>June 30, 2022</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2023</u>	<u>Due within</u> <u>One Year</u>
<b>Governmental Activities:</b>					
Compensated Absences	\$ 3,790,648.00	\$ 445,790.00	\$ (324,140.00)	\$ 3,912,298.00	\$ 391,229.80
Net Pension Liability	35,751,058.00	28,529,997.00	(21,742,873.00)	42,538,182.00	
Governmental Activities Long-Term Liabilities	<u>\$ 39,541,706.00</u>	<u>\$ 28,975,787.00</u>	<u>\$ (22,067,013.00)</u>	<u>\$ 46,450,480.00</u>	<u>\$ 391,229.80</u>

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

During the fiscal year ended June 30, 2023, the following changes occurred in long-term obligations for business-type activities:

	<u>Balance</u> <u>June 30, 2022</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2023</u>	<u>Due within</u> <u>One Year</u>
<b>Business-Type Activities:</b>					
Financed Purchases	\$ 122,782.94	\$ -	\$ (122,782.94)	\$ -	\$ -
Business-Type Activities Long-Term Liabilities	<u>\$ 122,782.94</u>	<u>\$ -</u>	<u>\$ (122,782.94)</u>	<u>\$ -</u>	<u>\$ -</u>

**Financed Purchases** - The School District's payments on financed purchases were budgeted and paid from the food service enterprise fund. During fiscal year ended June 30, 2023, the School District paid, in full, the liability for financed purchases.

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

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

**Bonds Authorized but not Issued** - As of June 30, 2023, the School District had no authorizations to issue bonded debt.



**Note 8: PENSION PLANS**

A substantial number of the School District's employees participate in one of the following defined benefit pension plans: the Teachers' Pension and Annuity Fund ("TPAF") and the Public Employees' Retirement System ("PERS"), which are administered by the New Jersey Division of Pensions and Benefits (the "Division"). In addition, certain School District employees may participate in the Defined Contribution Retirement Program ("DCRP"), which is a defined contribution pension plan. The DCRP is administered by Empower (formerly Prudential Financial).

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.state.nj.us/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 PERS.

**Defined Contribution Retirement Program** - The Defined Contribution Retirement Program is a multiple-employer defined contribution pension fund established on July 1, 2007 under the provisions of P.L. 2007, c. 92 and P.L. 2007, c. 103, and expanded under the provisions of P.L. 2008, c. 89 and P.L. 2010, c. 1. 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 8: 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. 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 22, 2010
- 4 Members who were eligible to enroll on or after May 22, 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.

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

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

**Contributions**

**Teachers' Pension and Annuity Fund** - The contribution policy is set by N.J.S.A. 18A:66 and requires contributions by active members and contributing employers. Pursuant to the provisions of P.L. 2011, C. 78, the member contribution rate was 7.50% in State fiscal year 2022. The State's contribution is based on an actuarially determined amount, which includes the normal cost and an amortization of the unfunded accrued liability. For fiscal year 2022, the State's pension contribution was more 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, 2023 was 33.50% 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 contribute to the pension plan during the fiscal year ended June 30, 2023 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, 2022, the State's contractually required contribution, on-behalf of the School District, to the pension plan for the fiscal year ended June 30, 2023 was \$24,011,948.00, and was paid by April 1, 2023. School District employee contributions to the Plan during the fiscal year ended June 30, 2023 were \$5,525,741.82.

**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 2022. Employers' contributions are based on an actuarially determined amount, which includes the normal cost and an amortization of the unfunded accrued liability.

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

**Public Employees' Retirement System (Cont'd) - Special Funding Situation Component** - Under N.J.S.A. 43:15A, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. One of such legislations, which legally obligate the State, is Chapter 133, P.L. 2001. This legislation increased the accrual rate from 1/60 to 1/55. In addition, it lowered the age required for a veteran benefit equal to 1/55 of highest 12-month compensation for each year of service from 60 to 55. Chapter 133, P.L. 2001 also established the Benefit Enhancement Fund (BEF) to fund the additional annual employer normal contribution due to the State's increased benefits. If the assets in the BEF are insufficient to cover the normal contribution for the increased benefits for a valuation period, the State will pay such amount for both the State and local employers. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a *special funding situation* as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the Plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to disclose in the notes to the financial statements of the local participating employers related to this legislation.

The School District's contractually required contribution rate for the fiscal year ended June 30, 2023 was 16.65% of the School District's covered payroll. This amount was actuarially determined as the amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, including an additional amount to finance any unfunded accrued liability.

Based on the most recent PERS measurement date of June 30, 2022, the School District's contractually required contribution to the pension plan for the fiscal year ended June 30, 2023 was \$4,031,158.00, and was paid by April 1, 2023. School District employee contributions to the Plan during the fiscal year ended June 30, 2023 were \$1,906,674.85.

The amount of contractually required contribution for the State of New Jersey's proportionate share, associated with the School District, under Chapter 133, P.L. 2001, for the fiscal year ended June 30, 2023 was 0.37% of the School District's covered payroll.

Based on the most recent PERS measurement date of June 30, 2022, the State's contractually required contribution, under Chapter 133, P.L. 2001, on-behalf of the School District, to the pension plan for the fiscal year ended June 30, 2023 was \$89,502.00.

**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.

For the fiscal year ended June 30, 2023, employee contributions totaled \$2,775.89, and the School District recognized pension expense, which equaled the required contributions, of \$2,044.02.

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

**Pension Liability** - At June 30, 2023, 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:

Proportionate Share of Net Pension Liability	\$ -
State of New Jersey's Proportionate Share of Net Pension Liability associated with the Employer	<u>296,011,485.00</u>
	<u>\$ 296,011,485.00</u>

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The total pension liability was calculated using updated procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2022. For the June 30, 2022 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, 2022 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 0.5737277581%, which was a decrease of 0.0410617722% from its proportion measured as of June 30, 2021.

**Pension (Benefit) Expense** - For the fiscal year ended June 30, 2023, the State's proportionate share of the pension (benefit) expense, associated with the School District, calculated by the Plan as of June 30, 2022 measurement date, was \$7,966,496. This on-behalf expense has been recognized by the School District in the government-wide financial statements.

**Public Employees' Retirement System**

**Pension Liability** - At June 30, 2023, there is no net pension liability associated with the special funding situation under Chapter 133, P.L. 2001, as there was no accumulated difference between the annual additional normal cost and the actual State contribution through the valuation date. The School District reported a liability of \$42,538,182.00 for its proportionate share of the net pension liability for PERS. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The total pension liability was calculated using updated procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2022. 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, 2022 measurement date, the School District's proportion was 0.2818707883%, which was a decrease of 0.0199150571% from its proportion measured as of June 30, 2021.

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

**Pension (Benefit) Expense** - For the fiscal year ended June 30, 2023, the School District recognized pension (benefit) expense of (\$8,673,557.00), in the government-wide financial statements. This pension expense was based on the pension plan's June 30, 2022 measurement date.

For the fiscal year ended June 30, 2023, the State's proportionate share of the pension (benefit) expense, associated with the School District, under Chapter 133, P.L. 2001, calculated by the Plan as of June 30, 2022 measurement date, was \$89,502. This on-behalf expense has been recognized by the School District in the government-wide financial statements.

**Deferred Outflows and Inflows of Resources** - At June 30, 2023, 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	\$ 307,021.00	\$ 270,749.00
Changes of Assumptions	131,797.00	6,369,650.00
Net Difference between Projected and Actual Earnings on Pension Plan Investments	1,760,617.00	-
Changes in Proportion and Differences between School District Contributions and Proportionate Share of Contributions	-	10,797,916.00
School District Contributions Subsequent to the Measurement Date	4,031,158.00	-
	<b><u>\$ 6,230,593.00</u></b>	<b><u>\$ 17,438,315.00</u></b>

**Note 8: PENSION PLANS (CONT'D)****Pension Liabilities, Pension (Benefit) 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 in the amount of \$4,031,158.00 will be included as a reduction of the net pension liability in the subsequent fiscal year, June 30, 2024. 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>Fiscal Year</b>	
<b><u>Ending June 30,</u></b>	
2024	\$ (8,814,286.00)
2025	(4,612,688.00)
2026	(2,853,724.00)
2027	1,076,227.00
2028	(34,409.00)
	<u>\$ (15,238,880.00)</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>Deferred</u></b>	<b><u>Deferred</u></b>
	<b><u>Outflows of</u></b>	<b><u>Inflows of</u></b>		<b><u>Outflows of</u></b>	<b><u>Inflows of</u></b>
	<b><u>Resources</u></b>	<b><u>Resources</u></b>		<b><u>Resources</u></b>	<b><u>Resources</u></b>
Differences between Expected and Actual Experience			Difference between Projected and Actual Earnings on Pension Plan Investments		
Year of Pension Plan Deferral:			Year of Pension Plan Deferral:		
June 30, 2017	5.48	-	June 30, 2018	5.00	-
June 30, 2018	-	5.63	June 30, 2019	5.00	-
June 30, 2019	5.21	-	June 30, 2020	5.00	-
June 30, 2020	5.16	-	June 30, 2021	5.00	-
June 30, 2021	-	5.13	June 30, 2022	5.00	-
June 30, 2022	-	5.04			
Changes of Assumptions			Changes in Proportion		
Year of Pension Plan Deferral:			Year of Pension Plan Deferral:		
June 30, 2017	-	5.48	June 30, 2017	5.48	5.48
June 30, 2018	-	5.63	June 30, 2018	5.63	5.63
June 30, 2019	-	5.21	June 30, 2019	5.21	5.21
June 30, 2020	-	5.16	June 30, 2020	5.16	5.16
June 30, 2021	5.13	-	June 30, 2021	5.13	5.13
June 30, 2022	-	5.04	June 30, 2022	5.04	5.04

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

The net pension liabilities were measured as of June 30, 2022 and the total pension liabilities used to calculate the net pension liability were determined by an actuarial valuation as of July 1, 2021. The total pension liabilities were calculated using updated procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2022. 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:	2.75% - 5.65%	2.75% - 6.55%
	Based on Years of Service	Based on Years of Service
Investment Rate of Return	7.00%	7.00%
Period of Actuarial Experience		
Study upon which Actuarial		
Assumptions were Based	July 1, 2018 - June 30, 2021	July 1, 2018 - June 30, 2021

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-2021.

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-2021.



**Note 8: 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, 2022 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, 2022 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>
U.S. Equity	27.00%	8.12%
Non-US Developed Markets Equity	13.50%	8.38%
Emerging Market Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Estate	8.00%	11.19%
Real Assets	3.00%	7.60%
High Yield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	7.00%	3.38%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Risk Mitigation Strategies	3.00%	4.91%
	<u>100.00%</u>	

**Discount Rate -**

**Teachers' Pension and Annuity Fund** - The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. 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 100% 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. Therefore, the long-term expected rate of return on Plan investments was applied to projected benefit payments in determining the total pension liability.

**Note 8: 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 7.00% as of June 30, 2022. 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 and the nonemployer contributing entity would be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. 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. Therefore, the long-term expected rate of return on Plan investments was applied to all projected benefit payments in determining the total pension liability.

**Sensitivity of 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, 2022, 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, 2022 (Plan's measurement date), attributable to the School District, calculated using the discount rate of 7.00% 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 (6.00%)</b>	<b>Current Discount Rate (7.00%)</b>	<b>1% Increase (8.00%)</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>347,079,757.00</u>	<u>296,011,485.00</u>	<u>252,992,883.00</u>
	<u>\$ 347,079,757.00</u>	<u>\$ 296,011,485.00</u>	<u>\$ 252,992,883.00</u>

**Public Employees' Retirement System (PERS)** - The following presents the School District's proportionate share of the net pension liability at June 30, 2022, the Plan's measurement date, calculated using a discount rate of 7.00%, as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rates used:

	<b>1% Decrease (6.00%)</b>	<b>Current Discount Rate (7.00%)</b>	<b>1% Increase (8.00%)</b>
School District's Proportionate Share of the Net Pension Liability	<u>\$ 54,649,104.00</u>	<u>\$ 42,538,182.00</u>	<u>\$ 32,231,301.00</u>

**Note 8: PENSION PLANS (CONT'D)****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.

**Note 9: 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 publicly available financial report that includes financial statements and required supplementary information which can be obtained by writing to or at the following website:

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

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

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

**Note 9: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONT'D)****STATE HEALTH BENEFIT LOCAL EDUCATION RETIRED EMPLOYEES PLAN (CONT'D)****General Information about the OPEB Plan (Cont'd)**

**Employees Covered by Benefit Terms** - At June 30, 2022, 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	213,148
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	151,669
Inactive Plan Members Entitled to but Not Yet Receiving Benefit Payments	-
	<u>364,817</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 pension 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, 2023 was \$513,973,564.00. 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, 2022, and was determined by an actuarial valuation as of June 30, 2021, which was rolled forward to June 30, 2022. For the June 30, 2022 measurement date, the State's proportionate share of the non-employer OPEB liability associated with the School District was 1.0148261772%, which was a decrease of 0.0179367072% from its proportion measured as of June 30, 2021.

**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, 2021, which was rolled forward to June 30, 2022, used the following actuarial assumptions, applied to all periods in the measurement:

**Salary Increases -**

	<u>TPAF/ABP</u> *	<u>PERS</u> *	<u>PFRS</u> *
Salary Increases	2.75% to 4.25%	2.75% to 6.55%	3.25% to 16.25%

\* based on service years

**Note 9: 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 (Cont'd) -**

**Mortality Rates** - Preretirement mortality rates were based on the Pub-2010 Healthy "Teachers" (TPAF/ABP), "General" (PERS), and "Safety" (PFRS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Postretirement mortality rates were based on the Pub-2010 "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021 for current disabled retirees. Future disabled retirees was based on the Pub-2010 "Safety" (PFRS), "General" (PERS), and "Teachers" (TPAF/ABP) classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

**Experience Studies** - The actuarial assumptions used in the June 30, 2021 valuation, which was rolled forward to June 30, 2022, were based on the results of actuarial experience studies for the periods July 1, 2018 to June 30, 2021 for TPAF, PERS, and PFRS.

**Health Care Trend Assumptions** - For pre-Medicare medical benefits, the trend rate is initially 6.25% and decreases to a 4.50% long-term trend rate after eight years. For post-65 medical benefits PPO, the trend is initially -1.99% in fiscal year 2023, increasing to 13.44% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For HMO the trend is initially -3.54% in fiscal year 2023, increasing to 15.19% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For prescription drug benefits, the initial trend rate is 8.00% and decreases to a 4.50% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

**Discount Rate** - The discount rate for June 30, 2022 measurement date was 3.54%. 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.

**Changes in the Total Non-Employer OPEB Liability**

The below table summarizes the State's proportionate share of the change in the total non-employer OPEB liability associated with the School District:

Balance at June 30, 2022		\$ 619,736,747.00
Changes for the Year:		
Service Cost	\$ 17,194,416.00	
Interest Cost	13,620,866.00	
Difference between Expected and Actual Experience	14,358,600.00	
Changes in Assumptions	(137,878,020.00)	
Member Contributions	432,826.00	
Gross Benefit Payments	<u>(13,491,871.00)</u>	
Net Changes		<u>(105,763,183.00)</u>
Balance at June 30, 2023		<u>\$ 513,973,564.00</u>

**Note 9: 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)**

Differences between expected and actual experience reflect an increase in liability for the measurement period from June 30, 2021 to June 30, 2022 due to changes in the census and premium and claims experience.

Changes in assumptions reflect a decrease in the liability for the measurement period from June 30, 2021 to June 30, 2022 is due to the combined effect of the discount rate change; and changes in the trend, and experience study.

**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, 2022, associated with the School District, using a discount rate of 3.54%, 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 (2.54%)</b>	<b>Current Discount Rate (3.54%)</b>	<b>1% Increase (4.54%)</b>
State of New Jersey's Proportionate Share of the Total Non-Employer OPEB Liability Associated with the School District	<u>\$ 604,121,859.00</u>	<u>\$ 513,973,564.00</u>	<u>\$ 441,724,212.00</u>

**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, 2022, 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:

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rates</b>	<b>1% Increase</b>
State of New Jersey's Proportionate Share of the Total Non-Employer OPEB Liability Associated with the School District	<u>\$ 424,830,566.00</u>	<u>\$ 513,973,564.00</u>	<u>\$ 631,068,305.00</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, 2023, the School District recognized (\$14,906,313.00) 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, 2022 measurement date.

**Note 9: 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** - 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, 2023, 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:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Difference between Expected and Actual Experience	\$ 91,764,669.00	\$ 156,922,071.00
Changes of Assumptions	88,955,812.00	174,928,523.00
Changes in Proportion	<u>-</u>	<u>115,653,715.00</u>
	<b><u>\$ 180,720,481.00</u></b>	<b><u>\$ 447,504,309.00</u></b>

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><u>Fiscal Year Ending June 30,</u></b>	
2024	\$ (45,750,330.00)
2025	(45,750,330.00)
2026	(45,750,330.00)
2027	(42,011,201.00)
2028	(29,740,186.00)
Thereafter	<u>(57,781,451.00)</u>
	<b><u>\$ (266,783,828.00)</u></b>

**Note 10: ON-BEHALF PAYMENTS**

For the fiscal year ended June 30, 2023, 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 \$22,788,988.00, \$316,171.00, \$6,069,670.00, and \$8,229.00, respectively.

**Note 11: RISK MANAGEMENT**

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

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

NJSIG provides the School District with the following coverages:

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

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

NJSIG publishes its own financial report for the fiscal year ended June 30, 2023, 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, 2023 were \$361,422.48.

**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. Based upon a report provided by the third-party administrator of the plan, the estimated approved unpaid claims as of June 30, 2023 is not material to the financial statements.

**Note 12: 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 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
Siracusa Benefits	National Life Group



**Note 13: COMPENSATED ABSENCES**

The School District accounts for compensated absences (e.g., unused vacation, sick leave) as directed by Governmental Accounting Standards Board Statement No. 16, *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.

School District employees who are employed for ten months are entitled to ten paid sick leave days per fiscal school year. School District employees who are employed for twelve months are entitled to twelve 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 may be carried forward to subsequent years. 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, 2023, the liability for compensated absences reported on the government-wide statement of net position is \$3,912,298.00.

**Note 14: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

**Interfunds** - The composition of interfund balances as of June 30, 2023 is as follows:

<u>Fund</u>	<u>Interfunds Receivable</u>	<u>Interfunds Payable</u>
General	\$ 908,986.95	
Special Revenue		\$ 908,986.95
Totals	<u>\$ 908,986.95</u>	<u>\$ 908,986.95</u>

The interfund receivables and payables above resulted from payments made by certain funds on behalf of other funds. During the fiscal year 2024, the School District expects to liquidate such interfunds, depending upon the availability of cash flow.

**Interfund Transfers** - Transfers were made during the fiscal year ended June 30, 2023 as follows:

	<u>Transfers In:</u>	
	<u>General Fund</u>	<u>Special Revenue Fund</u>
<b><u>Transfers Out:</u></b>		
General Fund	\$(1,290,440.00)	\$ 1,290,440.00
Special Revenue Fund	<u>9,737,593.17</u>	<u>(9,737,593.17)</u>
Total Transfers	<u>\$ 8,447,153.17</u>	<u>\$(8,447,153.17)</u>

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

**Interfund Transfers (Cont'd)** - Transfers were made during the fiscal year ended June 30, 2023 for the following purposes:

- the general fund budgeted and transferred \$1,290,440.00 to the special revenue fund for the local contribution to the preschool education aid program; and
- the special revenue fund transferred \$9,737,593.17 to the general fund for the restricted federal resources contribution to school-based budgets in the general fund.

**Note 15: CONTINGENCIES**

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

**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 \$1,125,000.00 resulting from other legal proceedings. The District has recorded a liability as of June 30, 2023 for an estimated amount totaling \$1,258,599.31.

**Note 16: CONCENTRATIONS**

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

**Note 17: COMMITMENTS**

The School District had multiple construction projects ongoing as of the fiscal year ended June 30, 2023 that are to continue into the subsequent fiscal year(s). These projects, which are related to the capital projects fund, are as follows:

<u>Contract</u>	<u>Amount Outstanding</u>
NJ SDA:	
Construction of Camden High School	\$ 593,862.48
Renovations of Veterans Middle School	941,099.75
	<u>\$ 1,534,962.23</u>

**Note 18: DEFICIT FUND BALANCE**

The School District has a deficit fund balance of \$20,911,726.07 in the general as of June 30, 2023 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 \$20,911,726.07 in the general fund is less than the June state aid payments.

**Note 19: FUND BALANCES****RESTRICTED**

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

**General Fund**

**For Capital Reserve Account** - As of June 30, 2023, the balance in the capital reserve account is \$11,852,240.31. These funds are restricted for future capital outlay expenditures for capital projects in the School District's approved Long Range Facilities Plan (LRFP).

**For Maintenance Reserve Account** - As of June 30, 2023, the balance in the maintenance reserve account is \$9,004,756.00. These funds are restricted for the required maintenance of school facilities in accordance with the Educational Facilities Construction and Financing Act (EFCFA) (N.J.S.A. 18A:7G-9) as amended by P.L. 2004, c. 73 (S1701).

**For Emergency Reserve** - As of June 30, 2023, the balance in the emergency reserve is \$1,000,000.00.00. These funds are restricted for the purpose of financing unanticipated general fund expenditures required for a thorough and efficient education in accordance with N.J.S.A. 18A:7F-41c(1). The balance of the restricted fund balance is not permitted to exceed \$250,000.00, or one percent (1%) of the School District's general fund budget up to a maximum of \$1,000,000.00, whichever is greater. Deposits may be made to the emergency reserve account at budget time, or by board resolution at year end of any unanticipated revenue or unexpended line item appropriation, or both. Withdrawals from the emergency reserve require approval by the Commissioner.

**Note 19: FUND BALANCES (CONT'D)****RESTRICTED (CONT'D)**

Specific restrictions of the School District's fund balance are summarized as follows (cont'd):

**Special Revenue Fund**

**For Student Activities** - In accordance with N.J.A.C. 6A:23A-16.12(c), each school district shall ensure through adoption of a formal board policy that all financial and bookkeeping controls are adequate to ensure appropriate fiscal accountability and sound business practices for funds collected for student activities. As such, borrowing from student activity funds is prohibited. The balance of these funds as of June 30, 2023 is \$121,949.70.

**Preschool Education Aid** – As of June 30, 2023, the balance restricted for the preschool education aid program is \$4,370,706.48. These funds are restricted for the purpose of funding subsequent years preschool education aid programs.

**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**

**Other Purposes** - As of June 30, 2023, the School District had \$1,800,806.64 of encumbrances outstanding for purchase orders and contracts signed by the School District, but not completed, as of the close of the fiscal year.

**For Subsequent Year's Expenditures** - The School District has appropriated and included as an anticipated revenue for the fiscal year ending June 30, 2024 \$22,000,000.00 of general fund balance at June 30, 2023.

**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, 2023, the unassigned general fund balance was a deficit totaling \$20,911,726.07.

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, 2023

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
<b>REVENUES:</b>					
<b>Local Sources:</b>					
Local Tax Levy	\$ 13,392,750.00		\$ 13,392,750.00	\$ 13,392,750.00	
Tuition From Other LEAs Within the State	50,000.00		50,000.00	57,075.80	\$ 7,075.80
Unrestricted Miscellaneous Revenues	604,030.00		604,030.00	3,276,051.46	2,672,021.46
<b>Total - Local Sources</b>	<b>14,046,780.00</b>	<b>\$ -</b>	<b>14,046,780.00</b>	<b>16,725,877.26</b>	<b>2,679,097.26</b>
<b>Federal Sources:</b>					
Impact Aid	50,000.00		50,000.00		(50,000.00)
Medicaid Reimbursement	301,932.00		301,932.00	320,802.14	18,870.14
<b>Total - Federal Sources</b>	<b>351,932.00</b>	<b>-</b>	<b>351,932.00</b>	<b>320,802.14</b>	<b>(31,129.86)</b>
<b>State Sources:</b>					
Equalization Aid	245,793,735.00		245,793,735.00	245,793,735.00	
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				63,960.00	63,960.00
Categorical Special Education Aid	9,745,700.00		9,745,700.00	9,745,700.00	
Tuition Reimbursement for Homeless Students	800,000.00		800,000.00	1,311,103.00	511,103.00
Extraordinary Aid	2,000,000.00		2,000,000.00	5,543,920.00	3,543,920.00
On-behalf TPAF Pension Contributions (Non-Budgeted):					
Normal Cost				22,788,988.00	22,788,988.00
Post-Retirement Medical				6,069,670.00	6,069,670.00
Long-Term Disability Insurance				8,229.00	8,229.00
Non-Contributory Group Insurance Costs				316,171.00	316,171.00
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)				5,277,793.65	5,277,793.65
<b>Total - State Sources</b>	<b>314,903,851.00</b>	<b>-</b>	<b>314,903,851.00</b>	<b>353,483,685.65</b>	<b>38,579,834.65</b>
<b>Total Revenues</b>	<b>329,302,563.00</b>	<b>-</b>	<b>329,302,563.00</b>	<b>370,530,365.05</b>	<b>41,227,802.05</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2023

	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	\$ 3,436,733.00	\$ 267,498.12	\$ 3,704,231.12	\$ 3,168,081.54	\$ 536,149.58
Grades 1-5	17,049,122.00	(432,046.55)	16,617,075.45	15,618,793.49	998,281.96
Grades 6-8	6,106,396.00	114,600.00	6,220,996.00	5,841,625.72	379,370.28
Grades 9-12	10,567,112.00	(418,050.51)	10,149,061.49	9,742,576.56	406,484.93
Regular Programs - Home Instruction					
Salaries of Teachers	15,000.00	278,500.00	293,500.00	278,277.25	15,222.75
Purchased Professional - Educational Services	100,000.00	(75,000.00)	25,000.00		25,000.00
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	839,582.00	(8,081.00)	831,501.00	740,461.27	91,039.73
Unused Vacation Payment to Terminated/Retired Staff	590,000.00		590,000.00	551,816.18	38,183.82
Purchased Professional - Educational Services	4,467,000.00	146,480.26	4,613,480.26	3,963,522.38	649,957.88
Purchased Technical Services	1,835,000.00	(570,248.34)	1,264,751.66	1,264,751.34	0.32
Other Purchased Services	1,642,760.00	(590,163.05)	1,052,596.95	1,052,046.95	550.00
General Supplies	543,950.76	(74,316.44)	469,634.32	314,794.84	154,839.48
Textbooks	49,636.00	(18,122.00)	31,514.00	5,895.53	25,618.47
Other Objects	62,459.00	75,598.09	138,057.09	110,185.30	27,871.79
<b>Total Regular Programs</b>	<b>47,304,750.76</b>	<b>(1,303,351.42)</b>	<b>46,001,399.34</b>	<b>42,652,828.35</b>	<b>3,348,570.99</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	229,311.00	(55,000.00)	174,311.00	167,891.00	6,420.00
Cognitive - Moderate:					
Salaries of Teachers	189,727.00	163,000.00	352,727.00	255,154.40	97,572.60
Other Salaries for Instruction		67,000.00	67,000.00	66,526.42	473.58
<b>Total Cognitive - Moderate</b>	<b>189,727.00</b>	<b>230,000.00</b>	<b>419,727.00</b>	<b>321,680.82</b>	<b>98,046.18</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	1,648,214.00	(11,969.23)	1,636,244.77	1,437,386.40	198,858.37
Other Salaries for Instruction	192,442.00	101,700.00	294,142.00	210,776.20	83,365.80
<b>Total Learning and/or Language Disabilities</b>	<b>1,840,656.00</b>	<b>89,730.77</b>	<b>1,930,386.77</b>	<b>1,648,162.60</b>	<b>282,224.17</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
<b><u>EXPENDITURES (CONT'D):</u></b>					
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
Auditory Impairments:					
Salaries of Teachers	\$ 69,520.00	\$ (69,520.00)	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers	405,694.00	75,000.00	480,694.00	383,634.56	97,059.44
Other Salaries for Instruction	90,695.00	49,500.00	140,195.00	138,884.25	1,310.75
Total Behavioral Disabilities	496,389.00	124,500.00	620,889.00	522,518.81	98,370.19
Multiple Disabilities:					
Salaries of Teachers	768,415.00	(44,100.00)	724,315.00	684,814.59	39,500.41
Other Salaries for Instruction	74,900.00	(34,000.00)	40,900.00	1,726.65	39,173.35
Total Multiple Disabilities	843,315.00	(78,100.00)	765,215.00	686,541.24	78,673.76
Resource Room / Resource Center:					
Salaries of Teachers	7,146,187.00	(173,600.00)	6,972,587.00	6,602,931.49	369,655.51
Other Salaries for Instruction	200,472.00	(60,500.00)	139,972.00		139,972.00
Total Resource Room / Resource Center	7,346,659.00	(234,100.00)	7,112,559.00	6,602,931.49	509,627.51
Autism:					
Salaries of Teachers	1,009,200.00	(90,661.00)	918,539.00	765,233.81	153,305.19
Other Salaries for Instruction	255,130.00	111,437.00	366,567.00	268,205.04	98,361.96
Total Autism	1,264,330.00	20,776.00	1,285,106.00	1,033,438.85	251,667.15
Preschool Disabilities - Full-Time:					
Salaries of Teachers	182,580.00	94,000.00	276,580.00	275,648.00	932.00
Other Salaries for Instruction	66,585.00		66,585.00	24,808.00	41,777.00
General Supplies	11,400.00	(5,700.00)	5,700.00	1,483.99	4,216.01
Total Preschool Disabilities - Full-Time:	260,565.00	88,300.00	348,865.00	301,939.99	46,925.01
Total Special Education	12,540,472.00	116,586.77	12,657,058.77	11,285,104.80	1,371,953.97

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2023

	<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>					
Bilingual Education:					
Salaries of Teachers	\$ 4,666,575.00	\$ (328,549.56)	\$ 4,338,025.44	\$ 4,025,450.30	\$ 312,575.14
Other Salaries for Instruction	148,660.00	(3,027.52)	145,632.48	46,196.95	99,435.53
Purchased Professional Educational Services	125,000.00		125,000.00	121,068.61	3,931.39
General Supplies	120,000.00		120,000.00	98,123.69	21,876.31
Total Bilingual Education	5,060,235.00	(331,577.08)	4,728,657.92	4,290,839.55	437,818.37
School Sponsored Co-curricular Activities - Instruction:					
Salaries	80,000.00	92,000.00	172,000.00	170,968.73	1,031.27
Supplies and Materials	10,900.00	1,866.76	12,766.76	11,770.33	996.43
Other Objects	7,385.00	2,815.00	10,200.00	3,400.00	6,800.00
Total School Sponsored Co-curricular Activities - Instruction	98,285.00	96,681.76	194,966.76	186,139.06	8,827.70
School Sponsored Athletics - Instruction:					
Salaries	867,967.00	164,700.00	1,032,667.00	1,030,340.65	2,326.35
Other Purchased Services	75,000.00	9,920.00	84,920.00	76,688.28	8,231.72
Supplies and Materials	328,250.00	(54,206.50)	274,043.50	210,907.48	63,136.02
Total School Sponsored Athletics - Instruction	1,271,217.00	120,413.50	1,391,630.50	1,317,936.41	73,694.09
Before/After School Programs - Instruction:					
Salaries		12,800.00	12,800.00	1,276.00	11,524.00
Other Salaries of Instruction	60,000.00	(10,000.00)	50,000.00	44,411.70	5,588.30
Total Before/After School Programs - Instruction	60,000.00	2,800.00	62,800.00	45,687.70	17,112.30
Before/After School Programs - Support Services:					
Salaries	4,000.00	14,800.00	18,800.00	10,083.80	8,716.20
Total Before/After School Programs	64,000.00	17,600.00	81,600.00	55,771.50	25,828.50
Instructional/Alternative Education Program - Instruction:					
Salaries	667,668.00	191,500.00	859,168.00	763,171.00	95,997.00
Instructional Alternative Education Program - Support Services:					
Salaries	377,409.00	1.00	377,410.00	331,047.97	46,362.03
Total Instructional Alternative Education Program	1,045,077.00	191,501.00	1,236,578.00	1,094,218.97	142,359.03

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2023

	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>					
Community Services Programs/Operations:					
Salaries	\$ 297,972.00	\$ (1,515.17)	\$ 296,456.83	\$ 282,477.76	\$ 13,979.07
Other Objects	35,000.00		35,000.00	34,980.00	20.00
<b>Total Community Services Programs/Operations</b>	<b>332,972.00</b>	<b>(1,515.17)</b>	<b>331,456.83</b>	<b>317,457.76</b>	<b>13,999.07</b>
<b>Total Instruction</b>	<b>67,717,008.76</b>	<b>(1,093,660.64)</b>	<b>66,623,348.12</b>	<b>61,200,296.40</b>	<b>5,423,051.72</b>
Undistributed Expenditures - Instruction:					
Tuition - Other LEAs Within the State - Regular	100,000.00		100,000.00	60.00	99,940.00
Tuition - Other LEAs Within the State - Special	100,000.00		100,000.00	16,628.00	83,372.00
Tuition - County Voc. School Dist. - Regular	2,108,510.00		2,108,510.00	2,108,510.00	
Tuition - Private Schools for the Disabled w/in State	129,847.00		129,847.00	45,531.68	84,315.32
Tuition - Private Schools for the Disabled & Other LEAs - Special, O/S State	25,000.00		25,000.00		25,000.00
Tuition - State Facilities	64,400.00		64,400.00		64,400.00
Tuition - Other	9,000.00		9,000.00		9,000.00
<b>Total Undistributed Expenditures - Instruction</b>	<b>2,536,757.00</b>		<b>2,536,757.00</b>	<b>2,170,729.68</b>	<b>366,027.32</b>
Undistributed Expenditures - Attendance and Social Work:					
Salaries	3,065,283.00	(127,500.00)	2,937,783.00	2,414,518.50	523,264.50
Salaries of Drop-Out Prevention Officer/Coordinators	178,244.00	(500.00)	177,744.00	176,970.06	773.94
Salaries of Family Support Teams	378,696.00	(62,366.00)	316,330.00	313,903.94	2,426.06
Salaries of Community/School Coordinators	844,265.00	99,500.00	943,765.00	904,042.71	39,722.29
Purchased Professional and Technical Services	309,272.00	270,950.00	580,222.00	200,166.45	380,055.55
Other Purchased Services	8,000.00	1,050.00	9,050.00	2,725.38	6,324.62
Supplies and Materials	72,600.00	25,110.00	97,710.00	18,882.42	78,827.58
Other Objects	40,450.00	(1,000.00)	39,450.00		39,450.00
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>4,896,810.00</b>	<b>205,244.00</b>	<b>5,102,054.00</b>	<b>4,031,209.46</b>	<b>1,070,844.54</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2023

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
<b><u>EXPENDITURES (CONT'D):</u></b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Health Services:					
Salaries	\$ 1,854,386.00	\$ 208,601.00	\$ 2,062,987.00	\$ 1,825,411.12	\$ 237,575.88
Purchased Professional and Technical Services	1,136,900.00	(153,899.00)	983,001.00	570,586.61	412,414.39
Other Purchased Services	4,500.00	(1,500.00)	3,000.00		3,000.00
Supplies and Materials	51,334.00	13,565.00	64,899.00	44,277.64	20,621.36
Other Objects	150.00		150.00		150.00
<b>Total Undistributed Expenditures - Health Services</b>	<b>3,047,270.00</b>	<b>66,767.00</b>	<b>3,114,037.00</b>	<b>2,440,275.37</b>	<b>673,761.63</b>
Undistributed Expenditures - Speech, OT, PT & Related Services:					
Salaries	524,083.00	(482,000.00)	42,083.00	38,528.90	3,554.10
Purchased Professional - Educational Services	3,584,500.00	399,000.00	3,983,500.00	3,726,461.66	257,038.34
<b>Total Undistributed Expenditures - Speech, OT, PT &amp; Related Services</b>	<b>4,108,583.00</b>	<b>(83,000.00)</b>	<b>4,025,583.00</b>	<b>3,764,990.56</b>	<b>260,592.44</b>
Undistributed Expenditures - Students - Extra Service:					
Salaries	89,460.00		89,460.00	750.00	88,710.00
Purchased Professional - Educational Services		335,000.00	335,000.00	292,064.25	42,935.75
<b>Total Undistributed Expenditures - Students - Extra Service</b>	<b>89,460.00</b>	<b>335,000.00</b>	<b>424,460.00</b>	<b>292,814.25</b>	<b>131,645.75</b>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	1,668,095.00	(76,934.00)	1,591,161.00	1,419,860.21	171,300.79
Purchased Professional Educational Services	2,000.00	(2,000.00)			
Other Purchased Services	6,618.00		6,618.00	6,175.00	443.00
<b>Total Undistributed Expenditures - Guidance</b>	<b>1,676,713.00</b>	<b>(78,934.00)</b>	<b>1,597,779.00</b>	<b>1,426,035.21</b>	<b>171,743.79</b>
Undistributed Expenditures - Child Study Team:					
Salaries of Other Professional Staff	3,304,281.00	103,300.00	3,407,581.00	3,398,725.86	8,855.14
Purchased Professional Educational Services		30,000.00	30,000.00	10,000.00	20,000.00
Other Purchased Services	10,000.00		10,000.00	4,310.30	5,689.70
Supplies and Materials	88,500.00	(4,000.00)	84,500.00	67,918.66	16,581.34
Other Objects	3,000.00		3,000.00	1,550.00	1,450.00
<b>Total Undistributed Expenditures - Child Study Teams</b>	<b>3,405,781.00</b>	<b>129,300.00</b>	<b>3,535,081.00</b>	<b>3,482,504.82</b>	<b>52,576.18</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2023

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
<b><u>EXPENDITURES (CONT'D):</u></b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	\$ 1,088,939.00	\$ 323,700.00	\$ 1,412,639.00	\$ 1,297,097.36	\$ 115,541.64
Salaries of Other Professional Staff	1,592,111.00	(437,700.00)	1,154,411.00	1,077,547.11	76,863.89
Other Salaries	2,395,114.00	26,753.00	2,421,867.00	2,244,363.70	177,503.30
Purchased Professional Educational Services	1,030,410.00	(307,510.00)	722,900.00	430,421.95	292,478.05
Other Purchased Services	2,000.00		2,000.00	684.17	1,315.83
Supplies and Materials	699,027.00	(185,366.38)	513,660.62	308,532.65	205,127.97
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>6,807,601.00</b>	<b>(580,123.38)</b>	<b>6,227,477.62</b>	<b>5,358,646.94</b>	<b>868,830.68</b>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	237,058.00	(24,604.70)	212,453.30	179,584.50	32,868.80
Supplies and Materials	1,328,750.00	(648,063.29)	680,686.71	422,618.05	258,068.66
<b>Total Undistributed Expenditures - Educational Media/Library</b>	<b>1,565,808.00</b>	<b>(672,667.99)</b>	<b>893,140.01</b>	<b>602,202.55</b>	<b>290,937.46</b>
Undistributed Expenditures - Instructional Staff Training Services:					
Salaries of Supervisors of Instruction	360,672.00		360,672.00		360,672.00
Purchased Professional - Educational Services	187,864.00	(15,877.58)	171,986.42	62,337.01	109,649.41
Other Purchased Services	3,500.00	(1,000.00)	2,500.00		2,500.00
Supplies and Materials	3,500.00	970.00	4,470.00	3,062.00	1,408.00
Other Objects	25,000.00	(15,750.00)	9,250.00		9,250.00
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>580,536.00</b>	<b>(31,657.58)</b>	<b>548,878.42</b>	<b>65,399.01</b>	<b>483,479.41</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2023

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
<b><u>EXPENDITURES (CONT'D):</u></b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Support Services -					
General Administration:					
Salaries	\$ 918,853.00	\$ (11,054.38)	\$ 907,798.62	\$ 907,798.62	
Salaries of Attorneys	162,382.00	1.00	162,383.00	162,382.80	\$ 0.20
Legal Services	450,000.00	120,954.38	570,954.38	507,931.68	63,022.70
Audit Fees	255,000.00		255,000.00	252,500.00	2,500.00
Architectural/Engineering Services	130,000.00	(40,900.00)	89,100.00	85,546.45	3,553.55
Purchased Technical Services	30,000.00	90,000.00	120,000.00	92,380.52	27,619.48
Communications / Telephone	376,300.00	(54,823.99)	321,476.01	316,315.07	5,160.94
BOE Other Purchased Services	12,000.00	23,200.00	35,200.00	33,284.62	1,915.38
Other Purchased Services		5,145.00	5,145.00	4,281.30	863.70
General Supplies	7,200.00	1,500.00	8,700.00	7,441.16	1,258.84
Judgments Against The School District	250,000.00	(169,000.00)	81,000.00	75,000.00	6,000.00
Miscellaneous Expenditures	500.00	3,100.00	3,600.00	3,596.00	4.00
BOE Membership Dues and Fees	41,860.00	(6,100.00)	35,760.00	19,445.63	16,314.37
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Total Undistributed Expenditures - Support Services - General Administration	2,634,095.00	(37,977.99)	2,596,117.01	2,467,903.85	128,213.16
	<hr/>				
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	2,012,701.00	102,500.00	2,115,201.00	2,069,562.28	45,638.72
Salaries of Secretarial and Clerical Assistants	880,211.00	2,900.00	883,111.00	839,538.96	43,572.04
Other Purchased Services	14,322.00	(3,250.00)	11,072.00	385.00	10,687.00
Supplies and Materials	7,000.00	27,770.35	34,770.35	30,913.23	3,857.12
	<hr/>				
Total Undistributed Expenditures - Support Services-School Admin.	2,914,234.00	129,920.35	3,044,154.35	2,940,399.47	103,754.88
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(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
<b><u>EXPENDITURES (CONT'D):</u></b>					
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Central Services:					
Salaries	\$ 3,416,684.00	\$ (85,000.00)	\$ 3,331,684.00	\$ 3,271,400.44	\$ 60,283.56
Purchased Professional Services	635,975.00	(68,711.01)	567,263.99	384,612.83	182,651.16
Purchased Technical Services	25,500.00	1,355.00	26,855.00	25,855.00	1,000.00
Miscellaneous Purchased Services	35,000.00	23,290.00	58,290.00	49,132.04	9,157.96
Supplies and Materials	27,500.00	7,000.00	34,500.00	26,317.69	8,182.31
Other Objects	7,000.00	(355.00)	6,645.00	2,665.00	3,980.00
<b>Total Undistributed Expenditures - Central Services</b>	<b>4,147,659.00</b>	<b>(122,421.01)</b>	<b>4,025,237.99</b>	<b>3,759,983.00</b>	<b>265,254.99</b>
Undistributed Expenditures - Admin. Info. Technology:					
Salaries	499,127.00	(181,569.60)	317,557.40	314,719.99	2,837.41
Purchased Technical Services	26,200.00	161,234.83	187,434.83	53,735.91	133,698.92
Other Purchased Services	95,240.00	(95,240.00)			
Supplies and Materials	51,800.00	(49,426.23)	2,373.77	2,373.77	
<b>Total Undistributed Expenditures - Admin. Info. Technology</b>	<b>672,367.00</b>	<b>(165,001.00)</b>	<b>507,366.00</b>	<b>370,829.67</b>	<b>136,536.33</b>
Undistributed Expenditures - Required Maint. for School Facilities:					
Salaries	891,096.00	247,252.00	1,138,348.00	1,138,156.11	191.89
Cleaning, Repair, and Maintenance Services	1,868,000.00	1,035,850.00	2,903,850.00	2,455,713.29	448,136.71
Supplies and Materials	218,000.00	(53,252.00)	164,748.00	117,408.27	47,339.73
<b>Total Undistributed Expenditures - Required Maint. For School Facilities</b>	<b>2,977,096.00</b>	<b>1,229,850.00</b>	<b>4,206,946.00</b>	<b>3,711,277.67</b>	<b>495,668.33</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2023

	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	\$ 106,836.00	\$ 314,700.00	\$ 421,536.00	\$ 421,219.39	\$ 316.61
Purchased Professional and Technical Services	90,300.00	264,303.34	354,603.34	303,888.06	50,715.28
Cleaning, Repair, and Maintenance Services	851,000.00	(195,942.84)	655,057.16	586,393.94	68,663.22
Rental of Land & Bldg. Oth. than Lease Pur. Agrmt.	744,620.00	(650,000.00)	94,620.00	94,620.00	
Other Purchased Property Services	903,100.00	45,882.84	948,982.84	860,719.01	88,263.83
Insurance	3,641,000.00	(448,500.00)	3,192,500.00	3,190,905.30	1,594.70
Miscellaneous Purchased Services	2,000.00	(2,000.00)			
General Supplies	521,720.00	(31,451.38)	490,268.62	474,072.52	16,196.10
Energy (Natural Gas)	800,000.00	395,000.00	1,195,000.00	867,290.03	327,709.97
Energy (Electricity)	3,300,000.00	(1,253,000.00)	2,047,000.00	2,027,853.36	19,146.64
Energy (Gasoline)	52,000.00	53,000.00	105,000.00	103,395.40	1,604.60
Other Objects	12,600.00	5,100.00	17,700.00	14,466.12	3,233.88
<b>Total Undistributed Expenditures - Custodial Services</b>	<b>11,025,176.00</b>	<b>(1,502,908.04)</b>	<b>9,522,267.96</b>	<b>8,944,823.13</b>	<b>577,444.83</b>
Undistributed Expenditures - Care and Upkeep of Grounds:					
Cleaning, Repair, and Maintenance Services	236,000.00	(14,000.00)	222,000.00	211,595.00	10,405.00
General Supplies	9,000.00	4,000.00	13,000.00	12,816.69	183.31
<b>Total Undistributed Expenditures - Care and Upkeep of Grounds</b>	<b>245,000.00</b>	<b>(10,000.00)</b>	<b>235,000.00</b>	<b>224,411.69</b>	<b>10,588.31</b>
Undistributed Expenditures - Security:					
Salaries	2,853,361.00	740,575.13	3,593,936.13	3,309,933.31	284,002.82
Purchased Professional and Technical Services	40,000.00	110,000.00	150,000.00	100,177.82	49,822.18
Cleaning, Repair, and Maintenance Services	105,000.00	(50,719.00)	54,281.00	43,813.75	10,467.25
General Supplies	37,000.00	10,450.00	47,450.00	43,791.59	3,658.41
Other Objects	7,000.00	(2,281.00)	4,719.00		4,719.00
<b>Total Undistributed Expenditures - Security</b>	<b>3,042,361.00</b>	<b>808,025.13</b>	<b>3,850,386.13</b>	<b>3,497,716.47</b>	<b>352,669.66</b>
<b>Total Undistributed Expenditures - Operation and Maintenance of Plant Services</b>	<b>17,289,633.00</b>	<b>524,967.09</b>	<b>17,814,600.09</b>	<b>16,378,228.96</b>	<b>1,436,371.13</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2023

	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:					
Salaries for Non-Instructional Aides (Between Home & School) - Regular	\$ 1,093,445.00	\$ 11,500.00 (19,000.00)	\$ 11,500.00 1,074,445.00	\$ 8,263.92 1,070,136.20	\$ 3,236.08 4,308.80
Management Fee - ESC&CTSA Transportation Program	373,200.00	145,000.00	518,200.00	501,707.25	16,492.75
Purchased Professional and Technical Services	25,000.00	(5,000.00)	20,000.00	12,674.99	7,325.01
Aid in Lieu of Payments - Nonpublic	312,000.00	(120,000.00)	192,000.00	112,420.15	79,579.85
Aid in Lieu of Payments - Charter		60,000.00	60,000.00	56,250.00	3,750.00
Aid in Lieu of Payments - Choice		60,000.00	60,000.00	56,250.00	3,750.00
Between Home & School - Vendors	7,023,340.00	(4,841,876.00)	2,181,464.00	2,095,534.49	85,929.51
Other than Between Home & School - Vendors (Special Education Students) - Vendors	317,750.00 29,480.00	(23,752.06)	293,997.94	157,252.91	136,745.03 29,480.00
Reg. Students - ESCs & CTSA	1,323,000.00	2,319,000.00	3,642,000.00	3,605,309.85	36,690.15
Special Education Students - ESCs & CTSA	20,000.00	5,746,000.00	5,766,000.00	5,225,565.30	540,434.70
Miscellaneous Purchased Services		5,000.00	5,000.00	2,903.87	2,096.13
General Supplies	3,000.00		3,000.00	784.78	2,215.22
Other Objects	11,000.00		11,000.00	1,259.55	9,740.45
<b>Total Undistributed Expenditures - Student Transportation</b>	<b>10,531,215.00</b>	<b>3,336,871.94</b>	<b>13,868,086.94</b>	<b>12,906,313.26</b>	<b>961,773.68</b>
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	1,941,334.00		1,941,334.00	1,539,378.69	401,955.31
Other Retirement Contributions - PERS	2,914,118.00	(3,000.00)	2,911,118.00	2,252,869.79	658,248.21
Other Retirement Contributions - Regular		3,000.00	3,000.00	2,044.02	955.98
Unemployment Compensation	400,000.00	2,584.50	402,584.50	361,422.48	41,162.02
Workers Compensation	2,500,000.00	116,500.00	2,616,500.00	2,014,548.87	601,951.13
Health Benefits	24,189,627.00	(2,231,991.65)	21,957,635.35	15,551,764.94	6,405,870.41
Tuition Reimbursement	175,000.00		175,000.00	67,710.14	107,289.86
Other Employee Benefits	65,000.00	(1,000.00)	64,000.00	38,693.65	25,306.35
<b>Total Undistributed Expenditures - Unallocated Employee Benefits</b>	<b>32,185,079.00</b>	<b>(2,113,907.15)</b>	<b>30,071,171.85</b>	<b>21,828,432.58</b>	<b>8,242,739.27</b>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2023

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
<b><u>EXPENDITURES (CONT'D):</u></b>					
<b>General Current Expense (Cont'd):</b>					
On-behalf TPAF Pension Contributions (Non-Budgeted):					
Normal Cost				\$ 22,788,988.00	\$ (22,788,988.00)
Post-Retirement Medical				6,069,670.00	(6,069,670.00)
Long-Term Disability Insurance				8,229.00	(8,229.00)
Non-Contributory Group Insurance Costs				316,171.00	(316,171.00)
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)				5,277,793.65	(5,277,793.65)
<b>Total Undistributed Expenditures - Non-budgeted</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>34,460,851.65</b>	<b>(34,460,851.65)</b>
<b>Total Undistributed Expenditures</b>	<b>99,089,601.00</b>	<b>842,380.28</b>	<b>99,931,981.28</b>	<b>118,747,750.29</b>	<b>(18,815,769.01)</b>
<b>Total General Current Expense</b>	<b>166,806,609.76</b>	<b>(251,280.36)</b>	<b>166,555,329.40</b>	<b>179,948,046.69</b>	<b>(13,392,717.29)</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	60,000.00	3,400.00	63,400.00	3,394.36	60,005.64
Grades 6-8	10,000.00		10,000.00		10,000.00
Grades 9-12	8,314.00	14,200.00	22,514.00	8,314.00	14,200.00
Undistributed Expenditures:					
Support Services - Students - Regular		35,466.75	35,466.75	28,941.11	6,525.64
Admin. Info. Tech.		815,000.00	815,000.00		815,000.00
Required Maint. for School Facility	30,000.00	(17,541.75)	12,458.25		12,458.25
Custodial Services	400,929.00	452,075.00	853,004.00	347,323.80	505,680.20
<b>Total Capital Outlay</b>	<b>509,243.00</b>	<b>1,302,600.00</b>	<b>1,811,843.00</b>	<b>387,973.27</b>	<b>1,423,869.73</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
Combining Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
<b><u>EXPENDITURES (CONT'D):</u></b>					
<b>Special Schools</b>					
Adult Education - Local - Support Services:					
Salaries	\$ 39,000.00	\$ 8,515.17	\$ 47,515.17	\$ 42,369.22	\$ 5,145.95
Transfer of Funds to Charter Schools	58,952,247.00	2,934,333.15	61,886,580.15	61,056,948.15	829,632.00
Transfer of Funds to Resident Renaissance Schools	124,715,205.00		124,715,205.00	123,076,364.00	1,638,841.00
<b>Total Expenditures</b>	<b>351,022,304.76</b>	<b>3,994,167.96</b>	<b>355,016,472.72</b>	<b>364,511,701.33</b>	<b>(9,495,228.61)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,719,741.76)	(3,994,167.96)	(25,713,909.72)	6,018,663.72	(31,732,573.44)
Other Financing Sources (Uses):					
Transfer to Special Revenue Fund--Preschool Programs--Inclusion	(1,290,440.00)		(1,290,440.00)	(1,290,440.00)	
Contribution from School-Based Budgets - Special Revenue	9,000,000.00	1,502,335.00	10,502,335.00	9,737,593.17	764,741.83
<b>Total Other Financing Sources (Uses)</b>	<b>7,709,560.00</b>	<b>1,502,335.00</b>	<b>9,211,895.00</b>	<b>8,447,153.17</b>	<b>764,741.83</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures Expenditures	(14,010,181.76)	(2,491,832.96)	(16,502,014.72)	14,465,816.89	(30,967,831.61)
Fund Balances - July 1	41,231,939.99	-	41,231,939.99	41,231,939.99	-
Fund Balances - June 30	<u>\$ 27,221,758.23</u>	<u>\$ (2,491,832.96)</u>	<u>\$ 24,729,925.27</u>	<u>\$ 55,697,756.88</u>	<u>\$ (30,967,831.61)</u>
<b>Recapitulation:</b>					
Restricted:					
Capital Reserve				\$ 11,852,240.31	
Maintenance Reserve				9,004,756.00	
Emergency Reserve				1,000,000.00	
Assigned:					
Encumbrances				1,800,806.64	
Designated for Subsequent Year's Expenditures				22,000,000.00	
Unassigned				<u>10,039,953.93</u>	
				55,697,756.88	
Reconciliation to Governmental Funds Statements (GAAP):					
Last State Aid Payment Not Recognized on GAAP Basis				<u>(30,951,680.00)</u>	
Fund Balance (Deficit) per Governmental Funds (GAAP)				<u>\$ 24,746,076.88</u>	

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>REVENUES:</b>												
<b>Local Sources:</b>												
Local Tax Levy	\$ 13,392,750.00		\$ 13,392,750.00				\$ 13,392,750.00		\$ 13,392,750.00	\$ 13,392,750.00		\$ 13,392,750.00
Tuition From Other LEAs Within the State	50,000.00		50,000.00				50,000.00		50,000.00	57,075.80		57,075.80
Unrestricted Miscellaneous Revenues	604,030.00		604,030.00				604,030.00		604,030.00	3,276,051.46		3,276,051.46
<b>Total - Local Sources</b>	<b>14,046,780.00</b>	<b>\$ -</b>	<b>14,046,780.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>14,046,780.00</b>	<b>\$ -</b>	<b>14,046,780.00</b>	<b>16,725,877.26</b>	<b>\$ -</b>	<b>16,725,877.26</b>
<b>Federal Sources:</b>												
Impact Aid	50,000.00		50,000.00				50,000.00		50,000.00			
Medicaid Reimbursement	301,932.00		301,932.00				301,932.00		301,932.00	320,802.14		320,802.14
<b>Total - Federal Sources</b>	<b>351,932.00</b>	<b>-</b>	<b>351,932.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>351,932.00</b>	<b>-</b>	<b>351,932.00</b>	<b>320,802.14</b>	<b>-</b>	<b>320,802.14</b>
<b>State Sources:</b>												
Equalization Aid	245,793,735.00		245,793,735.00				245,793,735.00		245,793,735.00	245,793,735.00		245,793,735.00
Categorical Security Aid	7,024,657.00		7,024,657.00				7,024,657.00		7,024,657.00	7,024,657.00		7,024,657.00
Adjustment Aid	45,048,515.00		45,048,515.00				45,048,515.00		45,048,515.00	45,048,515.00		45,048,515.00
Categorical Transportation Aid	4,491,244.00		4,491,244.00				4,491,244.00		4,491,244.00	4,491,244.00		4,491,244.00
Nonpublic School Transportation Aid										63,960.00		63,960.00
Categorical Special Education Aid	9,745,700.00		9,745,700.00				9,745,700.00		9,745,700.00	9,745,700.00		9,745,700.00
Tuition Reimbursement for Homeless Students	800,000.00		800,000.00				800,000.00		800,000.00	1,311,103.00		1,311,103.00
Extraordinary Aid	2,000,000.00		2,000,000.00				2,000,000.00		2,000,000.00	5,543,920.00		5,543,920.00
On-behalf TPAF Pension Contributions (Non-Budgeted)												
Normal Cost										22,788,988.00		22,788,988.00
Post-Retirement Medical										6,069,670.00		6,069,670.00
Long-Term Disability Insurance										8,229.00		8,229.00
Non-Contributory Group Insurance Costs										316,171.00		316,171.00
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)												
										5,277,793.65		5,277,793.65
<b>Total - State Sources</b>	<b>314,903,851.00</b>	<b>-</b>	<b>314,903,851.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>314,903,851.00</b>	<b>-</b>	<b>314,903,851.00</b>	<b>353,483,685.65</b>	<b>-</b>	<b>353,483,685.65</b>
<b>Total Revenues</b>	<b>329,302,563.00</b>	<b>-</b>	<b>329,302,563.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>329,302,563.00</b>	<b>-</b>	<b>329,302,563.00</b>	<b>370,530,365.05</b>	<b>-</b>	<b>370,530,365.05</b>
<b>General Current Expense:</b>												
<b>Regular Programs - Instruction:</b>												
<b>Salaries of Teachers:</b>												
Kindergarten		3,436,733.00	3,436,733.00		267,498.12	267,498.12		3,704,231.12	3,704,231.12		3,168,081.54	3,168,081.54
Grades 1-5		17,049,122.00	17,049,122.00		(432,046.55)	(432,046.55)		16,617,075.45	16,617,075.45		15,618,793.49	15,618,793.49
Grades 6-8		6,106,396.00	6,106,396.00		114,600.00	114,600.00		6,220,996.00	6,220,996.00		5,841,625.72	5,841,625.72
Grades 9-12		10,567,112.00	10,567,112.00		(418,050.51)	(418,050.51)		10,149,061.49	10,149,061.49		9,742,576.56	9,742,576.56
<b>Regular Programs - Home Instruction</b>												
Salaries of Teachers	15,000.00		15,000.00	278,500.00		278,500.00	293,500.00		293,500.00	278,277.25		278,277.25
Purchased Professional - Educational Services	100,000.00		100,000.00	(75,000.00)		(75,000.00)	25,000.00		25,000.00			
<b>Regular Programs - Undistributed Instruction:</b>												
Other Salaries for Instruction		839,582.00	839,582.00		(8,081.00)	(8,081.00)		831,501.00	831,501.00		740,461.27	740,461.27
Unused Vacation Payment to Terminated/Retired Staff	590,000.00		590,000.00				590,000.00		590,000.00	551,816.18		551,816.18
Purchased Professional - Educational Services	4,451,500.00	15,500.00	4,467,000.00	158,131.26	(11,651.00)	146,480.26	4,609,631.26	3,849.00	4,613,480.26	3,962,830.88	691.50	3,963,522.38
Purchased Technical Services	1,835,000.00		1,835,000.00	(570,248.34)		(570,248.34)	1,264,751.66		1,264,751.66	1,264,751.34		1,264,751.34
Other Purchased Services	1,642,760.00		1,642,760.00	(590,713.05)	550.00	(590,163.05)	1,052,046.95	550.00	1,052,596.95	1,052,046.95		1,052,046.95
General Supplies	106,802.00	437,148.76	543,950.76	(86,001.88)	11,685.44	(74,316.44)	20,800.12	448,834.20	469,634.32	14,098.12	300,696.72	314,794.84
Textbooks		49,636.00	49,636.00		(18,122.00)	(18,122.00)		31,514.00	31,514.00		5,895.53	5,895.53
Other Objects		62,459.00	62,459.00		75,598.09	75,598.09		138,057.09	138,057.09		110,185.30	110,185.30
<b>Total Regular Programs</b>	<b>8,741,062.00</b>	<b>38,563,688.76</b>	<b>47,304,750.76</b>	<b>(885,332.01)</b>	<b>(418,019.41)</b>	<b>(1,303,351.42)</b>	<b>7,855,729.99</b>	<b>38,145,669.35</b>	<b>46,001,399.34</b>	<b>7,123,820.72</b>	<b>35,529,007.63</b>	<b>42,652,828.35</b>
<b>Special Education:</b>												
<b>Cognitive - Mild:</b>												
Salaries of Teachers	-	229,311.00	229,311.00	-	(55,000.00)	(55,000.00)	-	174,311.00	174,311.00	-	167,891.00	167,891.00
<b>Cognitive - Moderate:</b>												
Salaries of Teachers		189,727.00	189,727.00		163,000.00	163,000.00		352,727.00	352,727.00		255,154.40	255,154.40
Other Salaries for Instruction					67,000.00	67,000.00		67,000.00	67,000.00		66,526.42	66,526.42
<b>Total Cognitive - Moderate</b>	<b>-</b>	<b>189,727.00</b>	<b>189,727.00</b>	<b>-</b>	<b>230,000.00</b>	<b>230,000.00</b>	<b>-</b>	<b>419,727.00</b>	<b>419,727.00</b>	<b>-</b>	<b>321,680.82</b>	<b>321,680.82</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>EXPENDITURES (CONT'D):</b>												
<b>General Current Expense (Cont'd):</b>												
Special Education (Cont'd):												
Learning and/or Language Disabilities:												
Salaries of Teachers		\$ 1,648,214.00	\$ 1,648,214.00		\$ (11,969.23)	\$ (11,969.23)		\$ 1,636,244.77	\$ 1,636,244.77		\$ 1,437,386.40	\$ 1,437,386.40
Other Salaries for Instruction		192,442.00	192,442.00		101,700.00	101,700.00		294,142.00	294,142.00		210,776.20	210,776.20
<b>Total Learning and/or Language Disabilities</b>	<b>\$ -</b>	<b>1,840,656.00</b>	<b>1,840,656.00</b>	<b>\$ -</b>	<b>89,730.77</b>	<b>89,730.77</b>	<b>\$ -</b>	<b>1,930,386.77</b>	<b>1,930,386.77</b>	<b>\$ -</b>	<b>1,648,162.60</b>	<b>1,648,162.60</b>
Auditory Impairments:												
Salaries of Teachers	-	69,520.00	69,520.00	-	(69,520.00)	(69,520.00)	-	-	-	-	-	-
Behavioral Disabilities:												
Salaries of Teachers		405,694.00	405,694.00		75,000.00	75,000.00		480,694.00	480,694.00		383,634.56	383,634.56
Other Salaries for Instruction		90,695.00	90,695.00		49,500.00	49,500.00		140,195.00	140,195.00		138,884.25	138,884.25
<b>Total Behavioral Disabilities</b>	<b>-</b>	<b>496,389.00</b>	<b>496,389.00</b>	<b>-</b>	<b>124,500.00</b>	<b>124,500.00</b>	<b>-</b>	<b>620,889.00</b>	<b>620,889.00</b>	<b>-</b>	<b>522,518.81</b>	<b>522,518.81</b>
Multiple Disabilities:												
Salaries of Teachers		768,415.00	768,415.00		(44,100.00)	(44,100.00)		724,315.00	724,315.00		684,814.59	684,814.59
Other Salaries for Instruction		74,900.00	74,900.00		(34,000.00)	(34,000.00)		40,900.00	40,900.00		1,726.65	1,726.65
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>843,315.00</b>	<b>843,315.00</b>	<b>-</b>	<b>(78,100.00)</b>	<b>(78,100.00)</b>	<b>-</b>	<b>765,215.00</b>	<b>765,215.00</b>	<b>-</b>	<b>686,541.24</b>	<b>686,541.24</b>
Resource Room / Resource Center:												
Salaries of Teachers		7,146,187.00	7,146,187.00		(173,600.00)	(173,600.00)		6,972,587.00	6,972,587.00		6,602,931.49	6,602,931.49
Other Salaries for Instruction		200,472.00	200,472.00		(60,500.00)	(60,500.00)		139,972.00	139,972.00		-	-
<b>Total Resource Room / Resource Center</b>	<b>-</b>	<b>7,346,659.00</b>	<b>7,346,659.00</b>	<b>-</b>	<b>(234,100.00)</b>	<b>(234,100.00)</b>	<b>-</b>	<b>7,112,559.00</b>	<b>7,112,559.00</b>	<b>-</b>	<b>6,602,931.49</b>	<b>6,602,931.49</b>
Autism:												
Salaries of Teachers		1,009,200.00	1,009,200.00		(90,661.00)	(90,661.00)		918,539.00	918,539.00		765,233.81	765,233.81
Other Salaries for Instruction		255,130.00	255,130.00		111,437.00	111,437.00		366,567.00	366,567.00		268,205.04	268,205.04
<b>Total Autism</b>	<b>-</b>	<b>1,264,330.00</b>	<b>1,264,330.00</b>	<b>-</b>	<b>20,776.00</b>	<b>20,776.00</b>	<b>-</b>	<b>1,285,106.00</b>	<b>1,285,106.00</b>	<b>-</b>	<b>1,033,438.85</b>	<b>1,033,438.85</b>
Preschool Disabilities - Full-Time:												
Salaries of Teachers		182,580.00	182,580.00		94,000.00	94,000.00		276,580.00	276,580.00		275,648.00	275,648.00
Other Salaries for Instruction		66,585.00	66,585.00		-	-		66,585.00	66,585.00		24,808.00	24,808.00
General Supplies		11,400.00	11,400.00		(5,700.00)	(5,700.00)		5,700.00	5,700.00		1,483.99	1,483.99
<b>Total Preschool Disabilities - Full-Time:</b>	<b>-</b>	<b>260,565.00</b>	<b>260,565.00</b>	<b>-</b>	<b>88,300.00</b>	<b>88,300.00</b>	<b>-</b>	<b>348,865.00</b>	<b>348,865.00</b>	<b>-</b>	<b>301,939.99</b>	<b>301,939.99</b>
<b>Total Special Education</b>	<b>-</b>	<b>12,540,472.00</b>	<b>12,540,472.00</b>	<b>-</b>	<b>116,586.77</b>	<b>116,586.77</b>	<b>-</b>	<b>12,657,058.77</b>	<b>12,657,058.77</b>	<b>-</b>	<b>11,285,104.80</b>	<b>11,285,104.80</b>
Bilingual Education:												
Salaries of Teachers		4,666,575.00	4,666,575.00		(328,549.56)	(328,549.56)		4,338,025.44	4,338,025.44		4,025,450.30	4,025,450.30
Other Salaries for Instruction		148,660.00	148,660.00		(3,027.52)	(3,027.52)		145,632.48	145,632.48		46,196.95	46,196.95
Purchased Professional Educational Services	125,000.00		125,000.00				125,000.00			121,068.61		121,068.61
General Supplies	120,000.00		120,000.00				120,000.00			98,123.69		98,123.69
<b>Total Bilingual Education</b>	<b>245,000.00</b>	<b>4,815,235.00</b>	<b>5,060,235.00</b>	<b>-</b>	<b>(331,577.08)</b>	<b>(331,577.08)</b>	<b>245,000.00</b>	<b>4,483,657.92</b>	<b>4,728,657.92</b>	<b>219,192.30</b>	<b>4,071,647.25</b>	<b>4,290,839.55</b>
School Sponsored Co-curricular Activities - Instruction:												
Salaries		80,000.00	80,000.00		92,000.00	92,000.00		172,000.00	172,000.00		170,968.73	170,968.73
Supplies and Materials		10,900.00	10,900.00		1,866.76	1,866.76		12,766.76	12,766.76		11,770.33	11,770.33
Other Objects		7,385.00	7,385.00		2,815.00	2,815.00		10,200.00	10,200.00		3,400.00	3,400.00
<b>Total School Sponsored Co-curricular Activities - Instruction</b>	<b>-</b>	<b>98,285.00</b>	<b>98,285.00</b>	<b>-</b>	<b>96,681.76</b>	<b>96,681.76</b>	<b>-</b>	<b>194,966.76</b>	<b>194,966.76</b>	<b>-</b>	<b>186,139.06</b>	<b>186,139.06</b>
School Sponsored Athletics - Instruction:												
Salaries		867,967.00	867,967.00		164,700.00	164,700.00		1,032,667.00	1,032,667.00		1,030,340.65	1,030,340.65
Other Purchased Services		75,000.00	75,000.00		9,920.00	9,920.00		84,920.00	84,920.00		76,688.28	76,688.28
Supplies and Materials		328,250.00	328,250.00		(54,206.50)	(54,206.50)		274,043.50	274,043.50		210,907.48	210,907.48
<b>Total School Sponsored Athletics - Instruction</b>	<b>-</b>	<b>1,271,217.00</b>	<b>1,271,217.00</b>	<b>-</b>	<b>120,413.50</b>	<b>120,413.50</b>	<b>-</b>	<b>1,391,630.50</b>	<b>1,391,630.50</b>	<b>-</b>	<b>1,317,936.41</b>	<b>1,317,936.41</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, 2023

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>EXPENDITURES (CONT'D):</b>												
<b>General Current Expense (Cont'd):</b>												
Before/After School Programs - Instruction:												
Salaries					\$ 12,800.00	\$ 12,800.00		\$ 12,800.00	\$ 12,800.00		\$ 1,276.00	\$ 1,276.00
Other Salaries of Instruction		\$ 60,000.00	\$ 60,000.00		(10,000.00)	(10,000.00)		50,000.00	50,000.00		44,411.70	44,411.70
<b>Total Before/After School Programs - Instruction</b>	<b>\$ -</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>\$ -</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>\$ -</b>	<b>62,800.00</b>	<b>62,800.00</b>	<b>\$ -</b>	<b>45,687.70</b>	<b>45,687.70</b>
Before/After School Programs - Support Services:												
Salaries	-	4,000.00	4,000.00	-	14,800.00	14,800.00	-	18,800.00	18,800.00	-	10,083.80	10,083.80
<b>Total Before/After School Programs</b>	<b>-</b>	<b>64,000.00</b>	<b>64,000.00</b>	<b>-</b>	<b>17,600.00</b>	<b>17,600.00</b>	<b>-</b>	<b>81,600.00</b>	<b>81,600.00</b>	<b>-</b>	<b>55,771.50</b>	<b>55,771.50</b>
Instructional/Alternative Education Program - Instruction:												
Salaries	-	667,668.00	667,668.00	-	191,500.00	191,500.00	-	859,168.00	859,168.00	-	763,171.00	763,171.00
Instructional Alternative Education Program - Support Services:												
Salaries	-	377,409.00	377,409.00	-	1.00	1.00	-	377,410.00	377,410.00	-	331,047.97	331,047.97
<b>Total Instructional Alternative Education Program</b>	<b>-</b>	<b>1,045,077.00</b>	<b>1,045,077.00</b>	<b>-</b>	<b>191,501.00</b>	<b>191,501.00</b>	<b>-</b>	<b>1,236,578.00</b>	<b>1,236,578.00</b>	<b>-</b>	<b>1,094,218.97</b>	<b>1,094,218.97</b>
Community Services Programs/Operations:												
Salaries	297,972.00		297,972.00	(1,515.17)		(1,515.17)	296,456.83		296,456.83	282,477.76		282,477.76
Other Objects	35,000.00		35,000.00				35,000.00		35,000.00	34,980.00		34,980.00
<b>Total Community Services Programs/Operations</b>	<b>332,972.00</b>	<b>-</b>	<b>332,972.00</b>	<b>(1,515.17)</b>	<b>-</b>	<b>(1,515.17)</b>	<b>331,456.83</b>	<b>-</b>	<b>331,456.83</b>	<b>317,457.76</b>	<b>-</b>	<b>317,457.76</b>
<b>Total Instruction</b>	<b>9,319,034.00</b>	<b>58,397,974.76</b>	<b>67,717,008.76</b>	<b>(886,847.18)</b>	<b>(206,813.46)</b>	<b>(1,093,660.64)</b>	<b>8,432,186.82</b>	<b>58,191,161.30</b>	<b>66,623,348.12</b>	<b>7,660,470.78</b>	<b>53,539,825.62</b>	<b>61,200,296.40</b>
Undistributed Expenditures - Instruction:												
Tuition - Other LEAs Within the State - Regular	100,000.00		100,000.00				100,000.00		100,000.00	60.00		60.00
Tuition - Other LEAs Within the State - Special	100,000.00		100,000.00				100,000.00		100,000.00	16,628.00		16,628.00
Tuition - County Voc. School Dist. - Regular	2,108,510.00		2,108,510.00				2,108,510.00		2,108,510.00	2,108,510.00		2,108,510.00
Tuition - Private Schools for the Disabled w/in State	129,847.00		129,847.00				129,847.00		129,847.00	45,531.68		45,531.68
Tuition - Private Schools for the Disabled & Other LEAs - Special, O/S State	25,000.00		25,000.00				25,000.00		25,000.00			
Tuition - State Facilities	64,400.00		64,400.00				64,400.00		64,400.00			
Tuition - Other	9,000.00		9,000.00				9,000.00		9,000.00			
<b>Total Undistributed Expenditures - Instruction</b>	<b>2,536,757.00</b>	<b>-</b>	<b>2,536,757.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,536,757.00</b>	<b>-</b>	<b>2,536,757.00</b>	<b>2,170,729.68</b>	<b>-</b>	<b>2,170,729.68</b>
Undistributed Expenditures - Attendance and Social Work:												
Salaries	2,344,742.00	720,541.00	3,065,283.00	(271,000.00)	143,500.00	(127,500.00)	2,073,742.00	864,041.00	2,937,783.00	1,738,593.52	675,924.98	2,414,518.50
Salaries of Drop-Out Prevention Officer/Coordinators		178,244.00	178,244.00		(500.00)	(500.00)		177,744.00	177,744.00		176,970.06	176,970.06
Salaries of Family Support Teams		378,696.00	378,696.00		(62,366.00)	(62,366.00)		316,330.00	316,330.00		313,903.94	313,903.94
Salaries of Community/School Coordinators		844,265.00	844,265.00		99,500.00	99,500.00		943,765.00	943,765.00		904,042.71	904,042.71
Purchased Professional and Technical Services	309,272.00		309,272.00	270,950.00		270,950.00	580,222.00		580,222.00	200,166.45		200,166.45
Other Purchased Services	8,000.00		8,000.00	1,050.00		1,050.00	9,050.00		9,050.00	2,725.38		2,725.38
Supplies and Materials	38,900.00	33,700.00	72,600.00	25,000.00	110.00	25,110.00	63,900.00	33,810.00	97,710.00	17,582.44	1,299.98	18,882.42
Other Objects	39,450.00	1,000.00	40,450.00		(1,000.00)	(1,000.00)	39,450.00		39,450.00			
<b>Total Undistributed Expenditures - Attendance and Social Work</b>	<b>2,740,364.00</b>	<b>2,156,446.00</b>	<b>4,896,810.00</b>	<b>26,000.00</b>	<b>179,244.00</b>	<b>205,244.00</b>	<b>2,766,364.00</b>	<b>2,335,690.00</b>	<b>5,102,054.00</b>	<b>1,959,067.79</b>	<b>2,072,141.67</b>	<b>4,031,209.46</b>
Undistributed Expenditures - Health Services:												
Salaries	330,821.00	1,523,565.00	1,854,386.00		208,601.00	208,601.00	330,821.00	1,732,166.00	2,062,987.00	250,954.08	1,574,457.04	1,825,411.12
Purchased Professional and Technical Services	1,135,000.00	1,900.00	1,136,900.00	(153,899.00)		(153,899.00)	981,101.00	1,900.00	983,001.00	570,586.61		570,586.61
Other Purchased Services		4,500.00	4,500.00		(1,500.00)	(1,500.00)		3,000.00	3,000.00			
Supplies and Materials	20,000.00	31,334.00	51,334.00	44,899.00	(31,334.00)	13,565.00	64,899.00		64,899.00	44,277.64		44,277.64
Other Objects	150.00		150.00				150.00		150.00			
<b>Total Undistributed Expenditures - Health Services</b>	<b>1,485,971.00</b>	<b>1,561,299.00</b>	<b>3,047,270.00</b>	<b>(109,000.00)</b>	<b>175,767.00</b>	<b>66,767.00</b>	<b>1,376,971.00</b>	<b>1,737,066.00</b>	<b>3,114,037.00</b>	<b>865,818.33</b>	<b>1,574,457.04</b>	<b>2,440,275.37</b>
Undistributed Expenditures - Speech, OT, PT & Related Services:												
Salaries	524,083.00		524,083.00	(482,000.00)		(482,000.00)	42,083.00		42,083.00	38,528.90		38,528.90
Purchased Professional - Educational Services	3,584,500.00		3,584,500.00	399,000.00		399,000.00	3,983,500.00		3,983,500.00	3,726,461.66		3,726,461.66
<b>Total Undistributed Expenditures - Speech, OT, PT &amp; Related Services</b>	<b>4,108,583.00</b>	<b>-</b>	<b>4,108,583.00</b>	<b>(83,000.00)</b>	<b>-</b>	<b>(83,000.00)</b>	<b>4,025,583.00</b>	<b>-</b>	<b>4,025,583.00</b>	<b>3,764,990.56</b>	<b>-</b>	<b>3,764,990.56</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, 2023

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>EXPENDITURES (CONT'D):</b>												
<b>General Current Expense (Cont'd):</b>												
Undistributed Expenditures - Students - Extra Service:												
Salaries	\$ 89,460.00		\$ 89,460.00				\$ 89,460.00		\$ 89,460.00	\$ 750.00		\$ 750.00
Purchased Professional - Educational Services				\$ 335,000.00		\$ 335,000.00	335,000.00		335,000.00	292,064.25		292,064.25
<b>Total Undistributed Expenditures - Students - Extra Service</b>	<b>89,460.00</b>	<b>\$ -</b>	<b>89,460.00</b>	<b>335,000.00</b>	<b>\$ -</b>	<b>335,000.00</b>	<b>424,460.00</b>	<b>\$ -</b>	<b>424,460.00</b>	<b>292,814.25</b>	<b>\$ -</b>	<b>292,814.25</b>
Undistributed Expenditures - Guidance:												
Salaries of Other Professional Staff		1,668,095.00	1,668,095.00		(76,934.00)	(76,934.00)		1,591,161.00	1,591,161.00		1,419,860.21	1,419,860.21
Purchased Professional Educational Services		2,000.00	2,000.00		(2,000.00)	(2,000.00)						
Other Purchased Services		6,618.00	6,618.00					6,618.00	6,618.00		6,175.00	6,175.00
<b>Total Undistributed Expenditures - Guidance</b>		<b>1,676,713.00</b>	<b>1,676,713.00</b>		<b>(78,934.00)</b>	<b>(78,934.00)</b>		<b>1,597,779.00</b>	<b>1,597,779.00</b>		<b>1,426,035.21</b>	<b>1,426,035.21</b>
Undistributed Expenditures - Child Study Team:												
Salaries of Other Professional Staff	3,304,281.00		3,304,281.00	103,300.00		103,300.00	3,407,581.00		3,407,581.00	3,398,725.86		3,398,725.86
Purchased Professional Educational Services				30,000.00		30,000.00	30,000.00		30,000.00	10,000.00		10,000.00
Other Purchased Services	10,000.00		10,000.00				10,000.00		10,000.00	4,310.30		4,310.30
Supplies and Materials	88,500.00		88,500.00	(4,000.00)		(4,000.00)	84,500.00		84,500.00	67,918.66		67,918.66
Other Objects	3,000.00		3,000.00				3,000.00		3,000.00	1,550.00		1,550.00
<b>Total Undistributed Expenditures - Child Study Teams</b>	<b>3,405,781.00</b>	<b>-</b>	<b>3,405,781.00</b>	<b>129,300.00</b>	<b>-</b>	<b>129,300.00</b>	<b>3,535,081.00</b>	<b>-</b>	<b>3,535,081.00</b>	<b>3,482,504.82</b>	<b>-</b>	<b>3,482,504.82</b>
Undistributed Expenditures - Improvement of Instructional Services:												
Salaries of Supervisors of Instruction	1,088,939.00		1,088,939.00	323,700.00		323,700.00	1,412,639.00		1,412,639.00	1,297,097.36		1,297,097.36
Salaries of Other Professional Staff	1,592,111.00		1,592,111.00	(437,700.00)		(437,700.00)	1,154,411.00		1,154,411.00	1,077,547.11		1,077,547.11
Other Salaries		2,395,114.00	2,395,114.00		26,753.00	26,753.00		2,421,867.00	2,421,867.00		2,244,363.70	2,244,363.70
Purchased Professional Educational Services	1,022,000.00	8,410.00	1,030,410.00	(302,600.00)	(4,910.00)	(307,510.00)	719,400.00	3,500.00	722,900.00	430,421.95		430,421.95
Other Purchased Services	2,000.00		2,000.00				2,000.00		2,000.00	684.17		684.17
Supplies and Materials	612,475.00	86,552.00	699,027.00	(150,000.00)	(35,366.38)	(185,366.38)	462,475.00	51,185.62	513,660.62	285,355.43	23,177.22	308,532.65
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>4,317,525.00</b>	<b>2,490,076.00</b>	<b>6,807,601.00</b>	<b>(566,600.00)</b>	<b>(13,523.38)</b>	<b>(580,123.38)</b>	<b>3,750,925.00</b>	<b>2,476,552.62</b>	<b>6,227,477.62</b>	<b>3,091,106.02</b>	<b>2,267,540.92</b>	<b>5,358,646.94</b>
Undistributed Expenditures - Educational Media/Library:												
Purchased Professional and Technical Services	234,000.00	3,058.00	237,058.00	(24,604.70)		(24,604.70)	209,395.30	3,058.00	212,453.30	178,385.50	1,199.00	179,584.50
Supplies and Materials	1,328,750.00		1,328,750.00	(648,063.29)		(648,063.29)	680,686.71		680,686.71	422,618.05		422,618.05
<b>Total Undistributed Expenditures - Educational Media/Library</b>	<b>1,562,750.00</b>	<b>3,058.00</b>	<b>1,565,808.00</b>	<b>(672,667.99)</b>	<b>-</b>	<b>(672,667.99)</b>	<b>890,082.01</b>	<b>3,058.00</b>	<b>893,140.01</b>	<b>601,003.55</b>	<b>1,199.00</b>	<b>602,202.55</b>
Undistributed Expenditures - Instructional Staff Training Services:												
Salaries of Supervisors of Instruction	360,672.00		360,672.00				360,672.00		360,672.00			
Purchased Professional - Educational Services	104,500.00	83,364.00	187,864.00		(15,877.58)	(15,877.58)	104,500.00	67,486.42	171,986.42	56,228.32	6,108.69	62,337.01
Other Purchased Services		3,500.00	3,500.00		(1,000.00)	(1,000.00)		2,500.00	2,500.00			
Supplies and Materials		3,500.00	3,500.00	750.00	220.00	970.00	750.00	3,720.00	4,470.00	750.00	2,312.00	3,062.00
Other Objects	25,000.00		25,000.00	(15,750.00)		(15,750.00)	9,250.00		9,250.00			
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>490,172.00</b>	<b>90,364.00</b>	<b>580,536.00</b>	<b>(15,000.00)</b>	<b>(16,657.58)</b>	<b>(31,657.58)</b>	<b>475,172.00</b>	<b>73,706.42</b>	<b>548,878.42</b>	<b>56,978.32</b>	<b>8,420.69</b>	<b>65,399.01</b>
Undistributed Expenditures - Support Services - General Administration:												
Salaries	918,853.00		918,853.00	(11,054.38)		(11,054.38)	907,798.62		907,798.62	907,798.62		907,798.62
Salaries of Attorneys	162,382.00		162,382.00	1.00		1.00	162,383.00		162,383.00	162,382.80		162,382.80
Legal Services	450,000.00		450,000.00	120,954.38		120,954.38	570,954.38		570,954.38	507,931.68		507,931.68
Audit Fees	255,000.00		255,000.00				255,000.00		255,000.00	252,500.00		252,500.00
Architectural/Engineering Services	130,000.00		130,000.00	(40,900.00)		(40,900.00)	89,100.00		89,100.00	85,546.45		85,546.45
Purchased Technical Services	30,000.00		30,000.00	90,000.00		90,000.00	120,000.00		120,000.00	92,380.52		92,380.52
Communications / Telephone	376,300.00		376,300.00	(54,823.99)		(54,823.99)	321,476.01		321,476.01	316,315.07		316,315.07
BOE Other Purchased Services	12,000.00		12,000.00	23,200.00		23,200.00	35,200.00		35,200.00	33,284.62		33,284.62
Other Purchased Services				5,145.00		5,145.00	5,145.00		5,145.00	4,281.30		4,281.30
General Supplies	7,200.00		7,200.00	1,500.00		1,500.00	8,700.00		8,700.00	7,441.16		7,441.16
Judgments Against The School District	250,000.00		250,000.00	(169,000.00)		(169,000.00)	81,000.00		81,000.00	75,000.00		75,000.00
Miscellaneous Expenditures	500.00		500.00	3,100.00		3,100.00	3,600.00		3,600.00	3,596.00		3,596.00
BOE Membership Dues and Fees	41,860.00		41,860.00	(6,100.00)		(6,100.00)	35,760.00		35,760.00	19,445.63		19,445.63
<b>Total Undistributed Expenditures - Support Services - General Administration</b>	<b>2,634,095.00</b>	<b>-</b>	<b>2,634,095.00</b>	<b>(37,977.99)</b>	<b>-</b>	<b>(37,977.99)</b>	<b>2,596,117.01</b>	<b>-</b>	<b>2,596,117.01</b>	<b>2,467,903.85</b>	<b>-</b>	<b>2,467,903.85</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, 2023

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>EXPENDITURES (CONT'D):</b>												
<b>General Current Expense (Cont'd):</b>												
Undistributed Expenditures -												
Support Services-School Administration:												
Salaries of Principals/Assistant Principals/Prog Dir		\$ 2,012,701.00	\$ 2,012,701.00		\$ 102,500.00	\$ 102,500.00		\$ 2,115,201.00	\$ 2,115,201.00		\$ 2,069,562.28	\$ 2,069,562.28
Salaries of Secretarial and Clerical Assistants		880,211.00	880,211.00		2,900.00	2,900.00		883,111.00	883,111.00		839,538.96	839,538.96
Other Purchased Services		14,322.00	14,322.00		(3,250.00)	(3,250.00)		11,072.00	11,072.00		385.00	385.00
Supplies and Materials		7,000.00	7,000.00		27,770.35	27,770.35		34,770.35	34,770.35		30,913.23	30,913.23
<b>Total Undistributed Expenditures - Support Services-School Admin.</b>	<b>\$ -</b>	<b>2,914,234.00</b>	<b>2,914,234.00</b>	<b>\$ -</b>	<b>129,920.35</b>	<b>129,920.35</b>	<b>\$ -</b>	<b>3,044,154.35</b>	<b>3,044,154.35</b>	<b>\$ -</b>	<b>2,940,399.47</b>	<b>2,940,399.47</b>
Undistributed Expenditures - Central Services:												
Salaries	3,416,684.00		3,416,684.00	(85,000.00)		(85,000.00)	3,331,684.00		3,331,684.00	3,271,400.44		3,271,400.44
Purchased Professional Services	635,975.00		635,975.00	(68,711.01)		(68,711.01)	567,263.99		567,263.99	384,612.83		384,612.83
Purchased Technical Services	25,500.00		25,500.00	1,355.00		1,355.00	26,855.00		26,855.00	25,855.00		25,855.00
Miscellaneous Purchased Services	35,000.00		35,000.00	23,290.00		23,290.00	58,290.00		58,290.00	49,132.04		49,132.04
Supplies and Materials	27,500.00		27,500.00	7,000.00		7,000.00	34,500.00		34,500.00	26,317.69		26,317.69
Other Objects	7,000.00		7,000.00	(355.00)		(355.00)	6,645.00		6,645.00	2,665.00		2,665.00
<b>Total Undistributed Expenditures - Central Services</b>	<b>4,147,659.00</b>	<b>-</b>	<b>4,147,659.00</b>	<b>(122,421.01)</b>	<b>-</b>	<b>(122,421.01)</b>	<b>4,025,237.99</b>	<b>-</b>	<b>4,025,237.99</b>	<b>3,759,983.00</b>	<b>-</b>	<b>3,759,983.00</b>
Undistributed Expenditures - Admin. Info. Technology:												
Salaries	499,127.00		499,127.00	(181,569.60)		(181,569.60)	317,557.40		317,557.40	314,719.99		314,719.99
Purchased Technical Services	26,200.00		26,200.00	161,234.83		161,234.83	187,434.83		187,434.83	53,735.91		53,735.91
Other Purchased Services	95,240.00		95,240.00	(95,240.00)		(95,240.00)						
Supplies and Materials	51,800.00		51,800.00	(49,426.23)		(49,426.23)	2,373.77		2,373.77	2,373.77		2,373.77
<b>Total Undistributed Expenditures - Admin. Info. Technology</b>	<b>672,367.00</b>	<b>-</b>	<b>672,367.00</b>	<b>(165,001.00)</b>	<b>-</b>	<b>(165,001.00)</b>	<b>507,366.00</b>	<b>-</b>	<b>507,366.00</b>	<b>370,829.67</b>	<b>-</b>	<b>370,829.67</b>
Undistributed Expenditures - Required Maint. for School Facilities:												
Salaries	891,096.00		891,096.00	247,252.00		247,252.00	1,138,348.00		1,138,348.00	1,138,156.11		1,138,156.11
Cleaning, Repair, and Maintenance Services	1,868,000.00		1,868,000.00	1,035,850.00		1,035,850.00	2,903,850.00		2,903,850.00	2,455,713.29		2,455,713.29
Supplies and Materials	218,000.00		218,000.00	(53,252.00)		(53,252.00)	164,748.00		164,748.00	117,408.27		117,408.27
<b>Total Undistributed Expenditures - Required Maint. For School Facilities</b>	<b>2,977,096.00</b>	<b>-</b>	<b>2,977,096.00</b>	<b>1,229,850.00</b>	<b>-</b>	<b>1,229,850.00</b>	<b>4,206,946.00</b>	<b>-</b>	<b>4,206,946.00</b>	<b>3,711,277.67</b>	<b>-</b>	<b>3,711,277.67</b>
Undistributed Expenditures - Custodial Services:												
Salaries	106,836.00		106,836.00	314,700.00		314,700.00	421,536.00		421,536.00	421,219.39		421,219.39
Purchased Professional and Technical Services	90,300.00		90,300.00	264,303.34		264,303.34	354,603.34		354,603.34	303,888.06		303,888.06
Cleaning, Repair, and Maintenance Services	851,000.00		851,000.00	(195,942.84)		(195,942.84)	655,057.16		655,057.16	586,393.94		586,393.94
Rental of Land & Bldg. Oth. than Lease Pur. Agrmt.	744,620.00		744,620.00	(650,000.00)		(650,000.00)	94,620.00		94,620.00	94,620.00		94,620.00
Other Purchased Property Services	903,100.00		903,100.00	45,882.84		45,882.84	948,982.84		948,982.84	860,719.01		860,719.01
Insurance	3,641,000.00		3,641,000.00	(448,500.00)		(448,500.00)	3,192,500.00		3,192,500.00	3,190,905.30		3,190,905.30
Miscellaneous Purchased Services	2,000.00		2,000.00	(2,000.00)		(2,000.00)						
General Supplies	521,720.00		521,720.00	(31,451.38)		(31,451.38)	490,268.62		490,268.62	474,072.52		474,072.52
Energy (Natural Gas)	800,000.00		800,000.00	395,000.00		395,000.00	1,195,000.00		1,195,000.00	867,290.03		867,290.03
Energy (Electricity)	3,300,000.00		3,300,000.00	(1,253,000.00)		(1,253,000.00)	2,047,000.00		2,047,000.00	2,027,853.36		2,027,853.36
Energy (Gasoline)	52,000.00		52,000.00	53,000.00		53,000.00	105,000.00		105,000.00	103,395.40		103,395.40
Other Objects	12,600.00		12,600.00	5,100.00		5,100.00	17,700.00		17,700.00	14,466.12		14,466.12
<b>Total Undistributed Expenditures - Custodial Services</b>	<b>11,025,176.00</b>	<b>-</b>	<b>11,025,176.00</b>	<b>(1,502,908.04)</b>	<b>-</b>	<b>(1,502,908.04)</b>	<b>9,522,267.96</b>	<b>-</b>	<b>9,522,267.96</b>	<b>8,944,823.13</b>	<b>-</b>	<b>8,944,823.13</b>
Undistributed Expenditures - Care and Upkeep of Grounds:												
Cleaning, Repair, and Maintenance Services	236,000.00		236,000.00	(14,000.00)		(14,000.00)	222,000.00		222,000.00	211,595.00		211,595.00
General Supplies	9,000.00		9,000.00	4,000.00		4,000.00	13,000.00		13,000.00	12,816.69		12,816.69
<b>Total Undistributed Expenditures - Care and Upkeep of Grounds</b>	<b>245,000.00</b>	<b>-</b>	<b>245,000.00</b>	<b>(10,000.00)</b>	<b>-</b>	<b>(10,000.00)</b>	<b>235,000.00</b>	<b>-</b>	<b>235,000.00</b>	<b>224,411.69</b>	<b>-</b>	<b>224,411.69</b>
Undistributed Expenditures - Security:												
Salaries	574,624.00	2,278,737.00	2,853,361.00	731,500.00	9,075.13	740,575.13	1,306,124.00	2,287,812.13	3,593,936.13	1,301,237.69	2,008,695.62	3,309,933.31
Purchased Professional and Technical Services	40,000.00		40,000.00	110,000.00		110,000.00	150,000.00		150,000.00	100,177.82		100,177.82
Cleaning, Repair, and Maintenance Services	105,000.00		105,000.00	(50,719.00)		(50,719.00)	54,281.00		54,281.00	43,813.75		43,813.75
General Supplies	30,500.00	6,500.00	37,000.00	8,000.00	2,450.00	10,450.00	38,500.00	8,950.00	47,450.00	38,057.62	5,733.97	43,791.59
Other Objects	7,000.00		7,000.00	(2,281.00)		(2,281.00)	4,719.00		4,719.00			
<b>Total Undistributed Expenditures - Security</b>	<b>757,124.00</b>	<b>2,285,237.00</b>	<b>3,042,361.00</b>	<b>796,500.00</b>	<b>11,525.13</b>	<b>808,025.13</b>	<b>1,553,624.00</b>	<b>2,296,762.13</b>	<b>3,850,386.13</b>	<b>1,483,286.88</b>	<b>2,014,429.59</b>	<b>3,497,716.47</b>
Total Undistributed Expenditures - Operation and Maintenance of Plant Services												
	15,004,396.00	2,285,237.00	17,289,633.00	513,441.96	11,525.13	524,967.09	15,517,837.96	2,296,762.13	17,814,600.09	14,363,799.37	2,014,429.59	16,378,228.96

(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, 2023

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>EXPENDITURES (CONT'D):</b>												
<b>General Current Expense (Cont'd):</b>												
Undistributed Expenditures - Student Transportation:												
Salaries for Non-Instructional Aides				\$ 11,500.00		\$ 11,500.00	\$ 11,500.00		\$ 11,500.00	\$ 8,263.92		\$ 8,263.92
Salaries for Pupil Transportation												
(Between Home & School) - Regular	\$ 1,093,445.00		\$ 1,093,445.00	(19,000.00)		(19,000.00)	1,074,445.00		1,074,445.00	1,070,136.20		1,070,136.20
Management Fee - ESC&CTSA Transportation Program	373,200.00		373,200.00	145,000.00		145,000.00	518,200.00		518,200.00	501,707.25		501,707.25
Purchased Professional and Technical Services	25,000.00		25,000.00	(5,000.00)		(5,000.00)	20,000.00		20,000.00	12,674.99		12,674.99
Aid in Lieu of Payments - Nonpublic	312,000.00		312,000.00	(120,000.00)		(120,000.00)	192,000.00		192,000.00	112,420.15		112,420.15
Aid in Lieu of Payments - Charter				60,000.00		60,000.00	60,000.00		60,000.00	56,250.00		56,250.00
Aid in Lieu of Payments - Choice				60,000.00		60,000.00	60,000.00		60,000.00	56,250.00		56,250.00
Between Home & School - Vendors	7,023,340.00		7,023,340.00	(4,841,876.00)		(4,841,876.00)	2,181,464.00		2,181,464.00	2,095,534.49		2,095,534.49
Other than Between Home & School - Vendors	207,000.00	\$ 110,750.00	317,750.00	(24,624.00)	\$ 871.94	(23,752.06)	182,376.00	\$ 111,621.94	293,997.94	91,161.05	\$ 66,091.86	157,252.91
(Special Education Students) - Vendors	29,480.00		29,480.00				29,480.00		29,480.00			
Reg. Students - ESCs & CTSA	1,323,000.00		1,323,000.00	2,319,000.00		2,319,000.00	3,642,000.00		3,642,000.00	3,605,309.85		3,605,309.85
Special Education Students - ESCs & CTSA	20,000.00		20,000.00	5,746,000.00		5,746,000.00	5,766,000.00		5,766,000.00	5,225,565.30		5,225,565.30
Miscellaneous Purchased Services				5,000.00		5,000.00	5,000.00		5,000.00	2,903.87		2,903.87
General Supplies	3,000.00		3,000.00				3,000.00		3,000.00	784.78		784.78
Other Objects	11,000.00		11,000.00				11,000.00		11,000.00	1,259.55		1,259.55
<b>Total Undistributed Expenditures - Student Transportation</b>	<b>10,420,465.00</b>	<b>110,750.00</b>	<b>10,531,215.00</b>	<b>3,336,000.00</b>	<b>871.94</b>	<b>3,336,871.94</b>	<b>13,756,465.00</b>	<b>111,621.94</b>	<b>13,868,086.94</b>	<b>12,840,221.40</b>	<b>66,091.86</b>	<b>12,906,313.26</b>
Undistributed Expenditures - Unallocated Employee Benefits:												
Social Security Contributions	1,941,334.00		1,941,334.00				1,941,334.00		1,941,334.00	1,539,378.69		1,539,378.69
Other Retirement Contributions - PERS	2,914,118.00		2,914,118.00	(3,000.00)		(3,000.00)	2,911,118.00		2,911,118.00	2,252,869.79		2,252,869.79
Other Retirement Contributions - Regular				3,000.00		3,000.00	3,000.00		3,000.00	2,044.02		2,044.02
Unemployment Compensation	400,000.00		400,000.00	2,584.50		2,584.50	402,584.50		402,584.50	361,422.48		361,422.48
Workers Compensation	2,500,000.00		2,500,000.00	116,500.00		116,500.00	2,616,500.00		2,616,500.00	2,014,548.87		2,014,548.87
Health Benefits	11,374,626.00	12,815,001.00	24,189,627.00	(2,032,991.65)	(199,000.00)	(2,231,991.65)	9,341,634.35	12,616,001.00	21,957,635.35	2,935,763.94	12,616,001.00	15,551,764.94
Tuition Reimbursement	175,000.00		175,000.00				175,000.00		175,000.00	67,710.14		67,710.14
Other Employee Benefits	65,000.00		65,000.00	(1,000.00)		(1,000.00)	64,000.00		64,000.00	38,693.65		38,693.65
<b>Total Undistributed Expenditures - Unallocated Employee Benefits</b>	<b>19,370,078.00</b>	<b>12,815,001.00</b>	<b>32,185,079.00</b>	<b>(1,914,907.15)</b>	<b>(199,000.00)</b>	<b>(2,113,907.15)</b>	<b>17,455,170.85</b>	<b>12,616,001.00</b>	<b>30,071,171.85</b>	<b>9,212,431.58</b>	<b>12,616,001.00</b>	<b>21,828,432.58</b>
On-behalf TPAF Pension Contributions (Non-Budgeted)												
Normal Cost										22,788,988.00		22,788,988.00
Post-Retirement Medical										6,069,670.00		6,069,670.00
Long-Term Disability Insurance										8,229.00		8,229.00
Non-Contributory Group Insurance Costs										316,171.00		316,171.00
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)										5,277,793.65		5,277,793.65
<b>Total Undistributed Expenditures - Non-budgeted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,460,851.65</b>	<b>-</b>	<b>34,460,851.65</b>
<b>Total Undistributed Expenditures</b>	<b>72,986,423.00</b>	<b>26,103,178.00</b>	<b>99,089,601.00</b>	<b>653,166.82</b>	<b>189,213.46</b>	<b>842,380.28</b>	<b>73,639,589.82</b>	<b>26,292,391.46</b>	<b>99,931,981.28</b>	<b>93,761,033.84</b>	<b>24,986,716.45</b>	<b>118,747,750.29</b>
<b>Total General Current Expense</b>	<b>82,305,457.00</b>	<b>84,501,152.76</b>	<b>166,806,609.76</b>	<b>(233,680.36)</b>	<b>(17,600.00)</b>	<b>(251,280.36)</b>	<b>82,071,776.64</b>	<b>84,483,552.76</b>	<b>166,555,329.40</b>	<b>101,421,504.62</b>	<b>78,526,542.07</b>	<b>179,948,046.69</b>
<b>Capital Outlay:</b>												
Equipment:												
Regular Programs - Instruction:												
Grades 1-5	60,000.00		60,000.00		3,400.00	3,400.00	60,000.00	3,400.00	63,400.00		3,394.36	3,394.36
Grades 6-8	10,000.00		10,000.00				10,000.00		10,000.00			
Grades 9-12		8,314.00	8,314.00		14,200.00	14,200.00		22,514.00	22,514.00	8,314.00		8,314.00
Undistributed Expenditures:												
Support Services - Students - Regular				35,466.75		35,466.75	35,466.75		35,466.75	28,941.11		28,941.11
Admin. Info. Tech.				815,000.00		815,000.00	815,000.00		815,000.00			
Required Maint for School Facility	30,000.00		30,000.00	(17,541.75)		(17,541.75)	12,458.25		12,458.25			
Custodial Services	400,929.00		400,929.00	452,075.00		452,075.00	853,004.00		853,004.00	347,323.80		347,323.80
<b>Total Capital Outlay</b>	<b>500,929.00</b>	<b>8,314.00</b>	<b>509,243.00</b>	<b>1,285,000.00</b>	<b>17,600.00</b>	<b>1,302,600.00</b>	<b>1,785,929.00</b>	<b>25,914.00</b>	<b>1,811,843.00</b>	<b>376,264.91</b>	<b>11,708.36</b>	<b>387,973.27</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, 2023

	Original Budget			Budget Amendments			Final Budget			Actual		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>EXPENDITURES (CONT'D):</b>												
<b>Special Schools</b>												
Adult Education - Local - Support Services: Salaries	\$ 39,000.00	\$ -	\$ 39,000.00	\$ 8,515.17	\$ -	\$ 8,515.17	\$ 47,515.17	\$ -	\$ 47,515.17	\$ 42,369.22	\$ -	\$ 42,369.22
Transfer of Funds to Charter Schools	58,952,247.00	-	58,952,247.00	2,934,333.15	-	2,934,333.15	61,886,580.15	-	61,886,580.15	61,056,948.15	-	61,056,948.15
Transfer of Funds to Resident Renaissance Schools	124,715,205.00	-	124,715,205.00	-	-	-	124,715,205.00	-	124,715,205.00	123,076,364.00	-	123,076,364.00
<b>Total Expenditures</b>	<b>266,512,838.00</b>	<b>84,509,466.76</b>	<b>351,022,304.76</b>	<b>3,994,167.96</b>	<b>-</b>	<b>3,994,167.96</b>	<b>270,507,005.96</b>	<b>84,509,466.76</b>	<b>355,016,472.72</b>	<b>285,973,450.90</b>	<b>78,538,250.43</b>	<b>364,511,701.33</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures Expenditures	62,789,725.00	(84,509,466.76)	(21,719,741.76)	(3,994,167.96)	-	(3,994,167.96)	58,795,557.04	(84,509,466.76)	(25,713,909.72)	84,556,914.15	(78,538,250.43)	6,018,663.72
Other Financing Sources (Uses):												
Transfer to Special Revenue Fund--Preschool Programs--Inclusion	(1,290,440.00)		(1,290,440.00)	1,502,335.00	(1,502,335.00)		(1,290,440.00)		(1,290,440.00)	(1,290,440.00)		(1,290,440.00)
Contribution to School-Based Budgets	(75,499,285.00)	75,499,285.00					(73,996,950.00)	73,996,950.00		(68,790,475.50)	68,790,475.50	
Contribution from School-Based Budgets - Special Revenue		9,000,000.00	9,000,000.00		1,502,335.00	1,502,335.00		10,502,335.00	10,502,335.00		9,737,593.17	9,737,593.17
Total Other Financing Sources:	(76,789,725.00)	84,499,285.00	7,709,560.00	1,502,335.00	-	1,502,335.00	(75,287,390.00)	84,499,285.00	9,211,895.00	(70,080,915.50)	78,528,068.67	8,447,153.17
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(14,000,000.00)	(10,181.76)	(14,010,181.76)	(2,491,832.96)	-	(2,491,832.96)	(16,491,832.96)	(10,181.76)	(16,502,014.72)	14,475,998.65	(10,181.76)	14,465,816.89
Fund Balances - July 1	41,221,758.23	10,181.76	41,231,939.99	-	-	-	41,221,758.23	10,181.76	41,231,939.99	41,221,758.23	10,181.76	41,231,939.99
Fund Balances - June 30	\$ 27,221,758.23	\$ -	\$ 27,221,758.23	\$ (2,491,832.96)	\$ -	\$ -	\$ 24,729,925.27	\$ -	\$ 24,729,925.27	\$ 55,697,756.88	\$ -	\$ 55,697,756.88
<b>Recapitulation:</b>												
Restricted:												
Capital Reserve										\$ 11,852,240.31		\$ 11,852,240.31
Maintenance Reserve										9,004,756.00		9,004,756.00
Emergency Reserve										1,000,000.00		1,000,000.00
Assigned:												
Encumbrances										1,800,806.64		1,800,806.64
Designated for Subsequent Year's Expenditures										22,000,000.00		22,000,000.00
Unassigned										10,039,953.93		10,039,953.93
Reconciliation to Governmental Funds Statements (GAAP):										55,697,756.88	\$ -	55,697,756.88
Last State Aid Payment Not Recognized on GAAP Basis										(30,951,680.00)	-	(30,951,680.00)
Fund Balance (Deficit) per Governmental Funds (GAAP)										\$ 24,746,076.88	\$ -	\$ 24,746,076.88

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Required Supplementary Information  
 Budgetary Comparison Schedule  
 Special Revenue Fund  
 For the Fiscal Year Ended June 30, 2023

	Original <u>Budget</u>	Budget Amendments/ <u>Transfers</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Positive (Negative) <u>Final to Actual</u>
<b>REVENUES:</b>					
Federal Sources:					
Title I	\$ 12,926,854.00	\$ 4,150,632.83	\$ 17,077,486.83	\$ 15,957,015.70	\$ (1,120,471.13)
Title I -- SIA		2,827,773.77	2,827,773.77	1,314,655.66	(1,513,118.11)
Title IIA	456,069.00	270,327.40	726,396.40	422,925.68	(303,470.72)
Title III	216,642.00	125,436.13	342,078.13	141,975.35	(200,102.78)
Title IV	1,105,256.00	672,436.06	1,777,692.06	775,155.36	(1,002,536.70)
I.D.E.A., Part B, Basic	2,849,514.00	1,067,775.32	3,917,289.32	2,791,821.22	(1,125,468.10)
I.D.E.A., Part B, Preschool Incentive	126,000.00	38,735.00	164,735.00	117,000.00	(47,735.00)
School Based Youth Services Programs		673,637.72	673,637.72	744,572.00	70,934.28
Education Stabilization Fund (CARES)	284,753.00	(9,642.32)	275,110.68	87,259.93	(187,850.75)
Stop the Violence		747,348.00	747,348.00	116,427.23	(630,920.77)
Coronavirus Response and Relief Supplemental Appropriation Act of 2021					
Elementary and Secondary School Emergency Relief Fund (ESSER II)	12,000,000.00	3,094,215.10	15,094,215.10	15,094,215.10	
Learning Acceleration	150,000.00	(6,199.92)	143,800.08	143,800.08	
Mental Health	5,000.00		5,000.00	5,000.00	
American Rescue Plan Act of 2021					
I.D.E.A., Part B, Basic		201,902.54	201,902.54	201,902.54	
I.D.E.A., Part B, Preschool Incentive		11,711.00	11,711.00	11,711.00	
Homeless		441,304.00	441,304.00	441,304.00	
Elementary and Secondary Schools Emergency Relief Fund					
ESSER III	115,239,934.00		115,239,934.00	30,483,214.85	(84,756,719.15)
Learning Acceleration	717,042.00		717,042.00	437,745.43	(279,296.57)
Summer Learning and Enrichment	48,887.00		48,887.00		(48,887.00)
Beyond the School Day Activities	48,887.00		48,887.00		(48,887.00)
Mental Health	88,501.00		88,501.00	36,350.00	(52,151.00)
SNAP Gap		66,000.00	66,000.00	65,999.21	(0.79)
Adult Basic Education		57,500.00	57,500.00	54,094.00	(3,406.00)
Carl D. Perkins Vocational Education	66,196.00	73,547.00	139,743.00	128,473.71	(11,269.29)
<b>Total - Federal Sources</b>	<u>146,329,535.00</u>	<u>14,504,439.63</u>	<u>160,833,974.63</u>	<u>69,572,618.05</u>	<u>(91,261,356.58)</u>
State Sources:					
Preschool Education Aid	35,964,068.00		35,964,068.00	32,058,175.06	(3,905,892.94)
Nonpublic Aid	1,511,600.00	521,822.00	2,033,422.00	1,542,329.88	(491,092.12)
Family & Community Partnership		634,987.60	634,987.60	537,940.95	(97,046.65)
Wrap Around Services Enhancement		253,993.47	253,993.47	253,537.00	(456.47)
SDA Emergent Needs and Capital Maintenance		4,213,096.00	4,213,096.00	592,704.10	(3,620,391.90)
<b>Total - State Sources</b>	<u>37,475,668.00</u>	<u>5,623,899.07</u>	<u>43,099,567.07</u>	<u>34,984,686.99</u>	<u>(8,114,880.08)</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Required Supplementary Information  
 Budgetary Comparison Schedule  
 Special Revenue Fund  
 For the Fiscal Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Budget Amendments/ Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative) Final to Actual</u>
<b>REVENUES (CONT'D):</b>					
Local Sources:					
Revenue from Local Sources	\$ -	\$ 760,671.02	\$ 760,671.02	\$ 461,131.70	\$ (299,539.32)
Total Revenues	<u>183,805,203.00</u>	<u>20,889,009.72</u>	<u>204,694,212.72</u>	<u>105,018,436.74</u>	<u>(99,675,775.98)</u>
<b>EXPENDITURES:</b>					
Instruction:					
Salaries of Teachers	11,518,276.10	1,639,239.21	13,157,515.31	11,677,630.64	1,479,884.67
Other Salaries for Instruction	2,826,139.00	(418,385.00)	2,407,754.00	2,378,994.85	28,759.15
Purchased Services - Instruction	5,078,882.00	(78,004.04)	5,000,877.96	2,222,480.49	2,778,397.47
Other Purchased Services (400-500 series)	18,280,225.58	9,401,038.35	27,681,263.93	13,842,170.83	13,839,093.10
Tuition to Other LEAs within State - Regular	6,557,754.27	(5,738,291.27)	819,463.00	814,520.00	4,943.00
General Supplies	2,882,632.44	2,199,750.42	5,082,382.86	3,516,870.27	1,565,512.59
Other Objects	<u>71,248.06</u>	<u>71,248.06</u>	<u>71,248.06</u>	<u>13,762.36</u>	<u>57,485.70</u>
Total Instruction	<u>47,143,909.39</u>	<u>7,076,595.73</u>	<u>54,220,505.12</u>	<u>34,466,429.44</u>	<u>19,754,075.68</u>
Support Services:					
Salaries of Teachers	5,435,144.92	823,571.05	6,258,715.97	5,564,114.85	694,601.12
Salaries of Supervisors of Instruction	238,491.00	11,032.00	249,523.00	249,265.68	257.32
Salaries of Program Directors	838,438.00	(76,137.00)	762,301.00	762,285.12	15.88
Salaries of Other Professional Staff	1,963,876.00	185,115.00	2,148,991.00	2,147,600.15	1,390.85
Salaries of Secretarial and Clerical Assistants	348,604.00	(18,918.00)	329,686.00	308,339.55	21,346.45
Other Salaries	463,691.00	(46,587.92)	417,103.08	417,103.08	
Salaries - Community Parent Involvement Coordinator	79,769.00	210.00	79,979.00	79,956.96	22.04
Salaries - Master Teachers	976,774.00	5,992.00	982,766.00	982,246.50	519.50
Personal Services - Employee Benefits	14,089,971.59	1,799,052.92	15,889,024.51	13,335,544.61	2,553,479.90
Purchased Professional and Technical Services	4,820,077.08	2,799,265.27	7,619,342.35	3,481,260.79	4,138,081.56
Purchased Professional - Educational Services:					
Contracted Pre-K	9,838,082.00	664,968.00	10,503,050.00	10,144,650.95	358,399.05
Head Start	4,228,380.00		4,228,380.00	2,971,324.00	1,257,056.00
Other	234,635.00	35,365.00	270,000.00	102,833.25	167,166.75
Other Purchased Services (400-500 series)	15,401,458.43	734,866.40	16,136,324.83	15,315,576.31	820,748.52
Travel	48,952.00	4,040.00	52,992.00	10,285.43	42,706.57
Supplies and Materials	1,588,276.59	182,165.64	1,770,442.23	657,885.03	1,112,557.20
Other Objects	425,725.00	370,970.57	796,695.57	598,545.40	198,150.17
Student Activities	<u>217,678.32</u>	<u>217,678.32</u>	<u>217,678.32</u>	<u>95,728.62</u>	<u>121,949.70</u>
Total Support Services	<u>61,020,345.61</u>	<u>7,692,649.25</u>	<u>68,712,994.86</u>	<u>57,224,546.28</u>	<u>11,488,448.58</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Required Supplementary Information  
 Budgetary Comparison Schedule  
 Special Revenue Fund  
 For the Fiscal Year Ended June 30, 2023

	Original Budget	Budget Amendments/ Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
<b>EXPENDITURES (CONT'D):</b>					
Facilities Acquisition and Construction Services:					
Construction Services		\$ 67,925,240.00	\$ 67,925,240.00	\$ 592,704.10	\$ 67,332,535.90
Building	\$ 67,925,240.00	(63,712,144.00)	4,213,096.00	4,097,669.47	115,426.53
Instructional Equipment	6,148.00	121,657.74	127,805.74	100,733.74	27,072.00
Noninstructional Equipment		282,676.00	282,676.00	61,560.00	221,116.00
Total Facilities Acquisition and Construction Services	<u>67,931,388.00</u>	<u>4,617,429.74</u>	<u>72,548,817.74</u>	<u>4,852,667.31</u>	<u>67,696,150.43</u>
Total Expenditures	<u>176,095,643.00</u>	<u>19,386,674.72</u>	<u>195,482,317.72</u>	<u>96,543,643.03</u>	<u>98,938,674.69</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfer from General Fund--Preschool Programs	1,290,440.00		1,290,440.00	1,290,440.00	
Contribution to School-Based Budgets	<u>(9,000,000.00)</u>	<u>(1,502,335.00)</u>	<u>(10,502,335.00)</u>	<u>(9,737,593.17)</u>	<u>764,741.83</u>
Total Other Financing Sources (Uses)	<u>(7,709,560.00)</u>	<u>(1,502,335.00)</u>	<u>(9,211,895.00)</u>	<u>(8,447,153.17)</u>	<u>764,741.83</u>
Total Outflows	<u>183,805,203.00</u>	<u>20,889,009.72</u>	<u>204,694,212.72</u>	<u>104,990,796.20</u>	<u>99,703,416.52</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,640.54</u>	<u>27,640.54</u>
Fund Balance , July 1	<u>94,309.16</u>	<u>-</u>	<u>94,309.16</u>	<u>94,309.16</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 94,309.16</u>	<u>\$ -</u>	<u>\$ 94,309.16</u>	<u>\$ 121,949.70</u>	<u>\$ 27,640.54</u>
Recapitulation:					
Restricted - Student Activities				\$ 121,949.70	
Reconciliation to Governmental Fund Statements (GAAP):					
Fiscal Year 2022 - 19th & 20th State Aid Payments not Recognized on GAAP Basis			\$ (3,193,878.00)		
2022-23 Carryover - Preschool Education Aid Programs			<u>7,564,584.48</u>		
				<u>4,370,706.48</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 4,492,656.18</u>	

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Required Supplementary Information  
 Budgetary Comparison Schedule  
 Note to RSI - Budget to GAAP Reconciliation  
 For the Fiscal Year Ended June 30, 2023

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)	\$ 370,530,365.05	\$ 105,018,436.74
Differences - Budget to GAAP:		
The Restricted State Aids recorded in the Special Revenue Fund are realized utilizing the budgetary basis which dictates that revenue must equal expenditures and differs from GAAP which recognizes the revenue once the eligibility criteria are met as specified in Note 1 and GASB 33.		(119,400.06)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	28,004,718.00	3,133,995.00
State aid payment recognized as revenue for budgetary purposes, not recognized for GAAP statements until the subsequent year.	<u>(30,951,680.00)</u>	<u>(3,193,878.00)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds. (B-2)	<u>\$ 367,583,403.05</u>	<u>\$ 104,839,153.68</u>
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	\$ 364,511,701.33	\$ 104,990,796.20
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		<u>(8,447,153.17)</u>
Total expenditure as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds. (B-2)	<u>\$ 364,511,701.33</u>	<u>\$ 96,543,643.03</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 Ten Plan Years

	<b>Measurement Date Ending June 30,</b>				
	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>
School District's Proportion of the Net Pension Liability	0.2818707883%	0.3017858454%	0.3289294243%	0.3348821626%	0.3993282567%
School District's Proportionate Share of the Net Pension Liability	\$ 42,538,182.00	\$ 35,751,058.00	\$ 53,639,787.00	\$ 60,340,685.00	\$ 78,625,743.00
School District's Covered Payroll (Plan Measurement Period)	\$ 22,306,640.00	\$ 23,958,612.00	\$ 25,764,132.00	\$ 25,457,424.00	\$ 29,931,392.00
School District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	190.70%	149.22%	208.20%	237.03%	262.69%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	62.91%	70.33%	58.32%	56.27%	53.60%
	<b>Measurement Date Ending June 30,</b>				
	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>2013</u></b>
School District's Proportion of the Net Pension Liability	0.4071808813%	0.4234723643%	0.4524010839%	0.4887307726%	0.5087033713%
School District's Proportionate Share of the Net Pension Liability	\$ 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)	\$ 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	312.22%	395.94%	301.84%	254.49%	257.42%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	48.10%	40.14%	47.93%	52.08%	48.72%

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

	<b>Fiscal Year Ended June 30,</b>				
	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Contractually Required Contribution	\$ 4,031,158.00	\$ 3,554,526.00	\$ 3,534,263.00	\$ 3,598,322.00	\$ 3,257,417.00
Contributions in Relation to the Contractually Required Contribution	<u>(4,031,158.00)</u>	<u>(3,554,526.00)</u>	<u>(3,534,263.00)</u>	<u>(3,598,322.00)</u>	<u>(3,257,417.00)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
School District's Covered Payroll (Fiscal Year)	\$ 24,204,577.00	\$ 21,225,992.00	\$ 20,322,639.00	\$ 21,994,292.00	\$ 23,794,936.00
Contributions as a Percentage of School District's Covered Payroll	16.65%	16.75%	17.39%	16.36%	13.69%
	<b>Fiscal Year Ended June 30,</b>				
	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>2014</u></b>
Contractually Required Contribution	\$ 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>(3,972,026.00)</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>
School District's Covered Payroll (Fiscal Year)	\$ 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	16.61%	13.94%	13.38%	13.30%	13.05%



**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 Ten Plan Years

	<u>Measurement Date Ending June 30,</u>				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
School District's Proportion of the Net Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%
State's Proportion of the Net Pension Liability Associated with the School District	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>
	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>
School District's Proportionate Share of the Net Pension Liability	\$ -	\$ -	\$ -	\$ -	\$ -
State's Proportionate Share of the Net Pension Liability Associated with the School District	<u>296,011,485.00</u>	<u>295,561,226.00</u>	<u>423,815,223.00</u>	<u>436,094,087.00</u>	<u>482,565,743.00</u>
	<u>\$ 296,011,485.00</u>	<u>\$ 295,561,226.00</u>	<u>\$ 423,815,223.00</u>	<u>\$ 436,094,087.00</u>	<u>\$ 482,565,743.00</u>
School District's Covered Payroll (Measurement Period)	\$ 75,416,776.00	\$ 76,263,352.00	\$ 79,943,684.00	\$ 81,299,712.00	\$ 88,391,028.00
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%
State's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	392.50%	387.55%	530.14%	536.40%	545.94%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	32.29%	35.52%	24.60%	26.95%	26.49%

(Continued)

**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 Ten Plan Years

	<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%
State's Proportion of the Net Pension Liability Associated with the School District	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>
	<u><u>100.00%</u></u>	<u><u>100.00%</u></u>	<u><u>100.00%</u></u>	<u><u>100.00%</u></u>	<u><u>100.00%</u></u>
School District's Proportionate Share of the Net Pension Liability	\$ -	\$ -	\$ -	\$ -	\$ -
State's Proportionate Share of the Net Pension Liability Associated with the School District	<u>569,907,259.00</u>	<u>807,132,034.00</u>	<u>717,979,374.00</u>	<u>621,033,791.00</u>	<u>562,473,770.00</u>
	<u><u>\$ 569,907,259.00</u></u>	<u><u>\$ 807,132,034.00</u></u>	<u><u>\$ 717,979,374.00</u></u>	<u><u>\$ 621,033,791.00</u></u>	<u><u>\$ 562,473,770.00</u></u>
School District's Covered Payroll (Measurement Period)	\$ 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%
State's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	617.05%	792.80%	583.28%	466.63%	423.55%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	25.41%	22.33%	28.71%	33.64%	33.76%

**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, 2023

**Teachers' Pension and Annuity Fund (TPAF)**

***Changes in Benefit Terms:***

The Division of Pensions and Benefits adopted a new policy regarding the crediting of interest on member contributions for the purpose of refund of accumulated deductions. Previously, after termination of employment, but prior to retirement or death, interest was credited on member accumulated deductions at the valuation interest rate for the entire period. Effective July 1, 2018, interest is only credited at the valuation interest rate for the first two years of inactivity prior to retirement or death.

***Changes in Assumptions:***

The discount rate used as of June 30 measurement date is as follows:

<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>
2022	7.00%	2017	4.25%
2021	7.00%	2016	3.22%
2020	5.40%	2015	4.13%
2019	5.60%	2014	4.68%
2018	4.86%		

The long-term expected rate of return used as of June 30 measurement date is as follows:

<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>
2022	7.00%	2017	7.00%
2021	7.00%	2016	7.65%
2020	7.00%	2015	7.90%
2019	7.00%	2014	7.90%
2018	7.00%		

For 2022, demographic assumptions were updated to reflect the most recent experience study for the period July 1, 2018 to June 30, 2021.

**CITY OF CAMDEN SCHOOL DISTRICT**  
Notes to Required Supplementary Information - Part III  
For the Fiscal Year Ended June 30, 2023

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

***Changes in Benefit Terms:***

The Division of Pensions and Benefits adopted a new policy regarding the crediting of interest on member contributions for the purpose of refund of accumulated deductions. Previously, after termination of employment, but prior to retirement or death, interest was credited on member accumulated deductions at the valuation interest rate for the entire period. Effective July 1, 2018, interest is only credited at the valuation interest rate for the first two years of inactivity prior to retirement or death.

The June 30, 2022 measurement date included three changes to the plan provisions, only one of which had an impact on the Total Pension Liability (TPL). Chapter 226, P.L. 2021 reopened the Prosecutors Part of PERS and made membership in the Prosecutors Part of PERS mandatory for all prosecutors.

***Changes in Assumptions:***

The discount rate used as of June 30 measurement date is as follows:

<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>
2022	7.00%	2017	5.00%
2021	7.00%	2016	3.98%
2020	7.00%	2015	4.90%
2019	6.28%	2014	5.39%
2018	5.66%		

The long-term expected rate of return used as of June 30 measurement date is as follows:

<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>
2022	7.00%	2017	7.00%
2021	7.00%	2016	7.65%
2020	7.00%	2015	7.90%
2019	7.00%	2014	7.90%
2018	7.00%		

For 2022, demographic assumptions were updated to reflect the most recent experience study for the period July 1, 2018 to June 30, 2021.

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 Six Plan Years

	Measurement Date Ending June 30,		
	<u>2022</u>	<u>2021</u>	<u>2020</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	\$ 17,194,416.00	\$ 21,243,196.00	\$ 12,335,284.00
Interest Cost	13,620,866.00	16,076,624.00	16,859,693.00
Changes in Benefit Terms		(659,634.00)	
Difference Between Expected and Actual Experience	14,358,600.00	(138,957,012.00)	107,338,626.00
Changes in Assumptions	(137,878,020.00)	611,417.00	134,017,217.00
Gross Benefit Payments	432,826.00	411,000.00	387,139.00
Member Contributions	(13,491,871.00)	(12,663,877.00)	(12,772,678.00)
Net Change in Total Non-Employer OPEB Liability	(105,763,183.00)	(113,938,286.00)	258,165,281.00
Total Non-Employer OPEB Liability - Beginning of Fiscal Year	619,736,747.00	733,675,033.00	475,509,752.00
Total Non-Employer OPEB Liability - End of Fiscal Year	<u>\$ 513,973,564.00</u>	<u>\$ 619,736,747.00</u>	<u>\$ 733,675,033.00</u>
School District's Covered Payroll (Plan Measurement Period)	<u>\$ 90,077,962.00</u>	<u>\$ 84,701,766.00</u>	<u>\$ 86,215,678.00</u>
State's Proportionate Share of the Total Non-Employer OPEB Liability Associated with the School District as a Percentage of Covered Payroll	570.59%	731.67%	850.98%

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.

(Continued)

**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 Six 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
Changes in Benefit Terms			
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>\$ 91,359,966.00</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	520.48%	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, 2023

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**Changes in Benefit Terms:**

None.

**Changes in Assumptions:**

The discount rate used as of June 30 measurement date is as follows:

<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>
2022	3.54%	2019	3.50%
2021	2.16%	2018	3.87%
2020	2.21%	2017	3.58%

In addition to changes in the discount rate, other factors that affected the valuation of the net OPEB liability included update in trend and experience study.

For pre-Medicare medical benefits, the trend rate is initially 6.25% and decreases to a 4.50% long-term trend rate after eight years. For post-65 medical benefits PPO, the trend is initially -1.99% in fiscal year 2023, increasing to 13.44% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For HMO, the trend is initially -3.54% in fiscal year 2023, increasing to 15.19% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For prescription drug benefits, the initial trend rate is 8.00% and decreases to a 4.50% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend is 5.00%.

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

**CITY OF CAMDEN SCHOOL DISTRICT**  
**GENERAL FUND**  
 Combining Balance Sheet  
 As of June 30, 2023

	Operating Fund <u>Fund 11-13</u>	Blended Resource Fund <u>15</u>	Total General Fund
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 17,047,099.33		\$ 17,047,099.33
Intergovernmental Accounts Receivable:			
State	7,175,914.97		7,175,914.97
Federal	3,525.59		3,525.59
Other	365.72		365.72
Other Accounts Receivable	2,578,198.79		2,578,198.79
Interfund Accounts Receivable:			
Special Revenue Fund	<u>908,986.95</u>		<u>908,986.95</u>
Total Assets	<u>\$ 27,714,091.35</u>	<u>\$ -</u>	<u>\$ 27,714,091.35</u>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 621,754.61	\$ 39,817.76	\$ 661,572.37
Internal Balance	39,817.76	(39,817.76)	
Accrued Salaries	293,809.25		293,809.25
Accrued Liabilities	754,033.54		754,033.54
Judgments Payable	<u>1,258,599.31</u>		<u>1,258,599.31</u>
	<u>2,968,014.47</u>		<u>2,968,014.47</u>
<b>Fund Balances:</b>			
<b>Restricted:</b>			
Capital Reserve	11,852,240.31		11,852,240.31
Maintenance Reserve	9,004,756.00		9,004,756.00
Emergency Reserve	1,000,000.00		1,000,000.00
<b>Assigned:</b>			
Encumbrances	1,800,806.64		1,800,806.64
Designated for Subsequent Year's Expenditures	22,000,000.00		22,000,000.00
<b>Unassigned:</b>			
General Fund (Deficit)	<u>(20,911,726.07)</u>		<u>(20,911,726.07)</u>
Total Fund Balances	<u>24,746,076.88</u>	<u>-</u>	<u>24,746,076.88</u>
Total Liabilities and Fund Balances	<u>\$ 27,714,091.35</u>	<u>\$ -</u>	<u>\$ 27,714,091.35</u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2023

**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>	\$ 73,996,950.00		\$ 68,790,475.50	\$ 5,206,474.50
<b>General Fund Encumbrances at June 30, 2022</b>	10,181.76		10,181.76	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>74,007,131.76</u>	<u>87.5726%</u>	<u>68,800,657.26</u>	<u>5,206,474.50</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	<u>10,502,335.00</u>	<u>12.4274%</u>	<u>9,737,593.17</u>	<u>764,741.83</u>
<b>Totals</b>	<u>\$ 84,509,466.76</u>	<u>100.0000%</u>	<u>\$ 78,538,250.43</u>	<u>\$ 5,971,216.33</u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2023

**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, 2022</b>	\$ 2,331,988.00		\$ 2,074,674.46	\$ 257,313.54
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>2,331,988.00</u>	<u>89.1683%</u>	<u>2,074,674.46</u>	<u>257,313.54</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	<u>283,279.00</u>	<u>10.8317%</u>	<u>252,021.75</u>	<u>31,257.25</u>
<b>Totals</b>	<u><u>\$ 2,615,267.00</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 2,326,696.21</u></u>	<u><u>\$ 288,570.79</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, 2023

**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, 2022</b>	\$ 3,084,746.00		\$ 2,965,891.92	\$ 118,854.08
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,084,746.00</u>	<u>91.0220%</u>	<u>2,965,891.92</u>	<u>118,854.08</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	<u>304,264.00</u>	<u>8.9780%</u>	<u>292,540.83</u>	<u>11,723.17</u>
<b>Totals</b>	<u><u>\$ 3,389,010.00</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 3,258,432.75</u></u>	<u><u>\$ 130,577.25</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, 2023

**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>	\$ 5,879,696.00		\$ 5,558,347.30	\$ 321,348.70
<b>General Fund Encumbrances at June 30, 2022</b>	8,314.00		8,314.00	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>5,888,010.00</u>	<u>90.7063%</u>	<u>5,566,661.30</u>	<u>321,348.70</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	<u>603,281.00</u>	<u>9.2937%</u>	<u>570,355.86</u>	<u>32,925.14</u>
<b>Totals</b>	<u><u>\$ 6,491,291.00</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 6,137,017.16</u></u>	<u><u>\$ 354,273.84</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, 2023

**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 General Fund Encumbrances at June 30, 2022</b>	\$ 6,275,443.00		\$ 5,792,997.61	\$ 482,445.39
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>6,275,443.00</u>	<u>86.0148%</u>	<u>5,792,997.61</u>	<u>482,445.39</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	<u>1,020,332.00</u>	<u>13.9852%</u>	<u>941,890.61</u>	<u>78,441.39</u>
<b>Totals</b>	<u><u>\$ 7,295,775.00</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 6,734,888.22</u></u>	<u><u>\$ 560,886.78</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, 2023

**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 General Fund Encumbrances at June 30, 2022</b>	\$ 4,936,606.00		\$ 4,886,858.50	\$ 49,747.50
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>4,936,606.00</u>	<u>87.0898%</u>	<u>4,886,858.50</u>	<u>49,747.50</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	<u>731,806.00</u>	<u>12.9102%</u>	<u>724,431.40</u>	<u>7,374.60</u>
<b>Totals</b>	<u><u>\$ 5,668,412.00</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 5,611,289.90</u></u>	<u><u>\$ 57,122.10</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, 2023

**School: Creative Arts Morgan Village Middle School**

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
<b>General Fund Contribution to School-Based Budgets General Fund Encumbrances at June 30, 2022</b>	\$ 3,804,975.00		\$ 3,397,120.59	\$ 407,854.41
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,804,975.00</u>	<u>87.3543%</u>	<u>3,397,120.59</u>	<u>407,854.41</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	<u>550,822.00</u>	<u>12.6457%</u>	<u>491,779.52</u>	<u>59,042.48</u>
<b>Totals</b>	<u><u>\$ 4,355,797.00</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 3,888,900.11</u></u>	<u><u>\$ 466,896.89</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, 2023

**School: Creative Arts Morgan Village 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, 2022</b>	\$ 4,220,835.00		\$ 3,960,293.54	\$ 260,541.46
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>4,220,835.00</u>	<u>89.6889%</u>	<u>3,960,293.54</u>	<u>260,541.46</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	<u>485,247.00</u>	<u>10.3111%</u>	<u>455,293.93</u>	<u>29,953.07</u>
<b>Totals</b>	<u><u>\$ 4,706,082.00</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 4,415,587.47</u></u>	<u><u>\$ 290,494.53</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, 2023

**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 General Fund Encumbrances at June 30, 2022</b>	\$ 6,542,595.00		\$ 6,096,393.10	\$ 446,201.90
<b>Combined General Fund Contribution &amp; State Resources</b>	6,542,595.00	87.2654%	6,096,393.10	446,201.90
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	954,758.00	12.7346%	889,643.95	65,114.05
<b>Totals</b>	\$ 7,497,353.00	100.0000%	\$ 6,986,037.05	\$ 511,315.95

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Expenditures Allocated by Resource Type-Actual  
 For the Fiscal Year Ended June 30, 2023

**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>	\$ 5,015,240.00		\$ 4,632,972.76	\$ 382,267.24
<b>General Fund Encumbrances at June 30, 2022</b>	1,867.76		1,867.76	
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>5,017,107.76</u>	<u>85.3621%</u>	<u>4,634,840.52</u>	<u>382,267.24</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	<u>860,331.00</u>	<u>14.6379%</u>	<u>794,780.02</u>	<u>65,550.98</u>
<b>Totals</b>	<u><u>\$ 5,877,438.76</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 5,429,620.54</u></u>	<u><u>\$ 447,818.22</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, 2023

**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, 2022</b>	\$ 973,815.00		\$ 910,599.30	\$ 63,215.70
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>973,815.00</u>	<u>100.0000%</u>	<u>910,599.30</u>	<u>63,215.70</u>
<b>Restricted Federal Resources</b> Title I, Part A of ESEA: Improving Basic Programs	-	-	-	-
<b>Totals</b>	<u>\$ 973,815.00</u>	<u>100.0000%</u>	<u>\$ 910,599.30</u>	<u>\$ 63,215.70</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, 2023

**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 General Fund Encumbrances at June 30, 2022</b>	\$ 4,500,516.00		\$ 4,204,223.13	\$ 296,292.87
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>4,500,516.00</u>	<u>84.4059%</u>	<u>4,204,223.13</u>	<u>296,292.87</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	<u>831,479.00</u>	<u>15.5941%</u>	<u>776,738.32</u>	<u>54,740.68</u>
<b>Totals</b>	<u><u>\$ 5,331,995.00</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 4,980,961.45</u></u>	<u><u>\$ 351,033.55</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, 2023

**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 General Fund Encumbrances at June 30, 2022</b>	\$ 899,255.00		\$ 897,676.91	\$ 1,578.09
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>899,255.00</u>	<u>81.6597%</u>	<u>\$ 897,676.91</u>	<u>1,578.09</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	<u>201,968.00</u>	<u>18.3403%</u>	<u>201,613.57</u>	<u>354.43</u>
<b>Totals</b>	<u><u>\$ 1,101,223.00</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 1,099,290.48</u></u>	<u><u>\$ 1,932.52</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, 2023

**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 General Fund Encumbrances at June 30, 2022</b>	\$ 5,422,531.00		\$ 5,160,398.37	\$ 262,132.63
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>5,422,531.00</u>	<u>88.6000%</u>	<u>5,160,398.37</u>	<u>262,132.63</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	<u>697,707.00</u>	<u>11.4000%</u>	<u>663,978.88</u>	<u>33,728.12</u>
<b>Totals</b>	<u><u>\$ 6,120,238.00</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 5,824,377.25</u></u>	<u><u>\$ 295,860.75</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, 2023

**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, 2022</b>	\$ 5,618,270.00		\$ 4,942,306.16	\$ 675,963.84
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>5,618,270.00</u>	<u>82.5431%</u>	<u>4,942,306.16</u>	<u>675,963.84</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	<u>1,188,201.00</u>	<u>17.4569%</u>	<u>1,045,242.24</u>	<u>142,958.76</u>
<b>Totals</b>	<u><u>\$ 6,806,471.00</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 5,987,548.40</u></u>	<u><u>\$ 818,922.60</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, 2023

**School: East Side 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, 2022</b>	\$ 8,424,550.00		\$ 8,076,547.39	\$ 348,002.61
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>8,424,550.00</u>	<u>91.7187%</u>	<u>8,076,547.39</u>	<u>348,002.61</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	<u>760,659.00</u>	<u>8.2813%</u>	<u>729,237.58</u>	<u>31,421.42</u>
<b>Totals</b>	<u><u>\$ 9,185,209.00</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 8,805,784.97</u></u>	<u><u>\$ 379,424.03</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, 2023

**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 General Fund Encumbrances at June 30, 2022</b>	\$ 3,549,680.00		\$ 3,167,980.51	\$ 381,699.49
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>3,549,680.00</u>	<u>79.8738%</u>	<u>3,167,980.51</u>	<u>381,699.49</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	<u>894,430.00</u>	<u>20.1262%</u>	<u>798,251.34</u>	<u>96,178.66</u>
<b>Totals</b>	<u><u>\$ 4,444,110.00</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 3,966,231.85</u></u>	<u><u>\$ 477,878.15</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, 2023

**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, 2022</b>	\$ 2,516,209.00		\$ 2,065,193.95	\$ 451,015.05
<b>Combined General Fund Contribution &amp; State Resources</b>	<u>2,516,209.00</u>	<u>94.9520%</u>	<u>2,065,193.95</u>	<u>451,015.05</u>
<b>Restricted Federal Resources</b>				
Title I, Part A of ESEA: Improving Basic Programs	<u>133,771.00</u>	<u>5.0480%</u>	<u>109,793.37</u>	<u>23,977.63</u>
<b>Totals</b>	<u><u>\$ 2,649,980.00</u></u>	<u><u>100.0000%</u></u>	<u><u>\$ 2,174,987.32</u></u>	<u><u>\$ 474,992.68</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, 2023

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 3,436,733.00	\$ 267,498.12	\$ 3,704,231.12	\$ 3,168,081.54	\$ 536,149.58
Grades 1-5	17,049,122.00	(432,046.55)	16,617,075.45	15,618,793.49	998,281.96
Grades 6-8	6,106,396.00	114,600.00	6,220,996.00	5,841,625.72	379,370.28
Grades 9-12	10,567,112.00	(418,050.51)	10,149,061.49	9,742,576.56	406,484.93
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	839,582.00	(8,081.00)	831,501.00	740,461.27	91,039.73
Purchased Professional - Educational Services	15,500.00	(11,651.00)	3,849.00	691.50	3,157.50
Other Purchased Services		550.00	550.00		550.00
General Supplies	437,148.76	11,685.44	448,834.20	300,696.72	148,137.48
Textbooks	49,636.00	(18,122.00)	31,514.00	5,895.53	25,618.47
Other Objects	62,459.00	75,598.09	138,057.09	110,185.30	27,871.79
Total Regular Programs	<u>38,563,688.76</u>	<u>(418,019.41)</u>	<u>38,145,669.35</u>	<u>35,529,007.63</u>	<u>2,616,661.72</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	<u>229,311.00</u>	<u>(55,000.00)</u>	<u>174,311.00</u>	<u>167,891.00</u>	<u>6,420.00</u>
Cognitive - Moderate:					
Salaries of Teachers	189,727.00	163,000.00	352,727.00	255,154.40	97,572.60
Other Salaries for Instruction		67,000.00	67,000.00	66,526.42	473.58
Total Cognitive - Moderate	<u>189,727.00</u>	<u>230,000.00</u>	<u>419,727.00</u>	<u>321,680.82</u>	<u>98,046.18</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	1,648,214.00	(11,969.23)	1,636,244.77	1,437,386.40	198,858.37
Other Salaries for Instruction	192,442.00	101,700.00	294,142.00	210,776.20	83,365.80
Total Learning and/or Language Disabilities	<u>1,840,656.00</u>	<u>89,730.77</u>	<u>1,930,386.77</u>	<u>1,648,162.60</u>	<u>282,224.17</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

<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>					
Special Education (Cont'd):					
Auditory Impairments:					
Salaries of Teachers	\$ 69,520.00	\$ (69,520.00)	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers	405,694.00	75,000.00	480,694.00	383,634.56	97,059.44
Other Salaries for Instruction	90,695.00	49,500.00	140,195.00	138,884.25	1,310.75
Total Behavioral Disabilities	496,389.00	124,500.00	620,889.00	522,518.81	98,370.19
Multiple Disabilities:					
Salaries of Teachers	768,415.00	(44,100.00)	724,315.00	684,814.59	39,500.41
Other Salaries for Instruction	74,900.00	(34,000.00)	40,900.00	1,726.65	39,173.35
Total Multiple Disabilities	843,315.00	(78,100.00)	765,215.00	686,541.24	78,673.76
Resource Room / Resource Center:					
Salaries of Teachers	7,146,187.00	(173,600.00)	6,972,587.00	6,602,931.49	369,655.51
Other Salaries for Instruction	200,472.00	(60,500.00)	139,972.00		139,972.00
Total Resource Room / Resource Center	7,346,659.00	(234,100.00)	7,112,559.00	6,602,931.49	509,627.51
Autism:					
Salaries of Teachers	1,009,200.00	(90,661.00)	918,539.00	765,233.81	153,305.19
Other Salaries for Instruction	255,130.00	111,437.00	366,567.00	268,205.04	98,361.96
Total Autism	1,264,330.00	20,776.00	1,285,106.00	1,033,438.85	251,667.15
Preschool Disabilities - Full-Time:					
Salaries of Teachers	182,580.00	94,000.00	276,580.00	275,648.00	932.00
Other Salaries for Instruction	66,585.00		66,585.00	24,808.00	41,777.00
General Supplies	11,400.00	(5,700.00)	5,700.00	1,483.99	4,216.01
Total Preschool Disabilities - Full-Time:	260,565.00	88,300.00	348,865.00	301,939.99	46,925.01
<b>Total Special Education</b>	<b>12,540,472.00</b>	<b>116,586.77</b>	<b>12,657,058.77</b>	<b>11,285,104.80</b>	<b>1,371,953.97</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, 2023

**Districtwide**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 4,666,575.00	\$ (328,549.56)	\$ 4,338,025.44	\$ 4,025,450.30	\$ 312,575.14
Other Salaries for Instruction	148,660.00	(3,027.52)	145,632.48	46,196.95	99,435.53
<b>Total Bilingual Education</b>	<b>4,815,235.00</b>	<b>(331,577.08)</b>	<b>4,483,657.92</b>	<b>4,071,647.25</b>	<b>412,010.67</b>
School Sponsored Co-curricular Activities - Instruction:					
Salaries	80,000.00	92,000.00	172,000.00	170,968.73	1,031.27
Supplies and Materials	10,900.00	1,866.76	12,766.76	11,770.33	996.43
Other Objects	7,385.00	2,815.00	10,200.00	3,400.00	6,800.00
<b>Total School Sponsored Co-curricular Activities - Instruction</b>	<b>98,285.00</b>	<b>96,681.76</b>	<b>194,966.76</b>	<b>186,139.06</b>	<b>8,827.70</b>
School Sponsored Athletics - Instruction:					
Salaries	867,967.00	164,700.00	1,032,667.00	1,030,340.65	2,326.35
Other Purchased Services	75,000.00	9,920.00	84,920.00	76,688.28	8,231.72
Supplies and Materials	328,250.00	(54,206.50)	274,043.50	210,907.48	63,136.02
<b>Total School Sponsored Athletics - Instruction</b>	<b>1,271,217.00</b>	<b>120,413.50</b>	<b>1,391,630.50</b>	<b>1,317,936.41</b>	<b>73,694.09</b>
Before/After School Programs - Instruction:					
Salaries		12,800.00	12,800.00	1,276.00	11,524.00
Other Salaries of Instruction	60,000.00	(10,000.00)	50,000.00	44,411.70	5,588.30
<b>Total Before/After School Programs - Instruction</b>	<b>60,000.00</b>	<b>2,800.00</b>	<b>62,800.00</b>	<b>45,687.70</b>	<b>17,112.30</b>
Before/After School Programs - Support Services:					
Salaries	4,000.00	14,800.00	18,800.00	10,083.80	8,716.20
<b>Total Before/After School Programs</b>	<b>64,000.00</b>	<b>17,600.00</b>	<b>81,600.00</b>	<b>55,771.50</b>	<b>25,828.50</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, 2023

<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>					
Instructional/Alternative Education Program - Instruction:					
Salaries	\$ 667,668.00	\$ 191,500.00	\$ 859,168.00	\$ 763,171.00	\$ 95,997.00
Instructional Alternative Education Program - Support Services:					
Salaries	377,409.00	1.00	377,410.00	331,047.97	46,362.03
Total Instructional Alternative Education Program	<u>1,045,077.00</u>	<u>191,501.00</u>	<u>1,236,578.00</u>	<u>1,094,218.97</u>	<u>142,359.03</u>
Total Instruction	<u>58,397,974.76</u>	<u>(206,813.46)</u>	<u>58,191,161.30</u>	<u>53,539,825.62</u>	<u>4,651,335.68</u>
Undistributed Expenditures - Attendance and Social Work:					
Salaries	720,541.00	143,500.00	864,041.00	675,924.98	188,116.02
Salaries of Drop-Out Prevention Officer/Coordinators	178,244.00	(500.00)	177,744.00	176,970.06	773.94
Salaries of Family Support Teams	378,696.00	(62,366.00)	316,330.00	313,903.94	2,426.06
Salaries of Community/School Coordinators	844,265.00	99,500.00	943,765.00	904,042.71	39,722.29
Supplies and Materials	33,700.00	110.00	33,810.00	1,299.98	32,510.02
Other Objects	1,000.00	(1,000.00)			
Total Undistributed Expenditures - Attendance and Social Work	<u>2,156,446.00</u>	<u>179,244.00</u>	<u>2,335,690.00</u>	<u>2,072,141.67</u>	<u>263,548.33</u>
Undistributed Expenditures - Health Services:					
Salaries	1,523,565.00	208,601.00	1,732,166.00	1,574,457.04	157,708.96
Purchased Professional and Technical Services	1,900.00		1,900.00		1,900.00
Other Purchased Services	4,500.00	(1,500.00)	3,000.00		3,000.00
Supplies and Materials	31,334.00	(31,334.00)			
Total Undistributed Expenditures - Health Services	<u>1,561,299.00</u>	<u>175,767.00</u>	<u>1,737,066.00</u>	<u>1,574,457.04</u>	<u>162,608.96</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	1,668,095.00	(76,934.00)	1,591,161.00	1,419,860.21	171,300.79
Purchased Professional Educational Services	2,000.00	(2,000.00)			
Other Purchased Services	6,618.00		6,618.00	6,175.00	443.00
Total Undistributed Expenditures - Guidance	<u>1,676,713.00</u>	<u>(78,934.00)</u>	<u>1,597,779.00</u>	<u>1,426,035.21</u>	<u>171,743.79</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, 2023

<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 -					
Improvement of Instructional Services:					
Other Salaries	\$ 2,395,114.00	\$ 26,753.00	\$ 2,421,867.00	\$ 2,244,363.70	\$ 177,503.30
Purchased Professional Educational Services	8,410.00	(4,910.00)	3,500.00		3,500.00
Supplies and Materials	86,552.00	(35,366.38)	51,185.62	23,177.22	28,008.40
	<u>2,490,076.00</u>	<u>(13,523.38)</u>	<u>2,476,552.62</u>	<u>2,267,540.92</u>	<u>209,011.70</u>
Total Undistributed Expenditures - Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	3,058.00	-	3,058.00	1,199.00	1,859.00
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	83,364.00	(15,877.58)	67,486.42	6,108.69	61,377.73
Other Purchased Services	3,500.00	(1,000.00)	2,500.00		2,500.00
Supplies and Materials	3,500.00	220.00	3,720.00	2,312.00	1,408.00
	<u>90,364.00</u>	<u>(16,657.58)</u>	<u>73,706.42</u>	<u>8,420.69</u>	<u>65,285.73</u>
Total Undistributed Expenditures - Instructional Staff Training Services					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	2,012,701.00	102,500.00	2,115,201.00	2,069,562.28	45,638.72
Salaries of Secretarial and Clerical Assistants	880,211.00	2,900.00	883,111.00	839,538.96	43,572.04
Other Purchased Services	14,322.00	(3,250.00)	11,072.00	385.00	10,687.00
Supplies and Materials	7,000.00	27,770.35	34,770.35	30,913.23	3,857.12
	<u>2,914,234.00</u>	<u>129,920.35</u>	<u>3,044,154.35</u>	<u>2,940,399.47</u>	<u>103,754.88</u>
Total Undistributed Expenditures - Support Services-School Admin.					
Undistributed Expenditures - Security:					
Salaries	2,278,737.00	9,075.13	2,287,812.13	2,008,695.62	279,116.51
General Supplies	6,500.00	2,450.00	8,950.00	5,733.97	3,216.03
	<u>2,285,237.00</u>	<u>11,525.13</u>	<u>2,296,762.13</u>	<u>2,014,429.59</u>	<u>282,332.54</u>
Total Undistributed Expenditures - Security					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	\$ 110,750.00	\$ 871.94	\$ 111,621.94	\$ 66,091.86	\$ 45,530.08
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	12,815,001.00	(199,000.00)	12,616,001.00	12,616,001.00	-
Total Undistributed Expenditures	26,103,178.00	189,213.46	26,292,391.46	24,986,716.45	1,305,675.01
<b>Total General Current Expense</b>	<b>84,501,152.76</b>	<b>(17,600.00)</b>	<b>84,483,552.76</b>	<b>78,526,542.07</b>	<b>5,957,010.69</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		3,400.00	3,400.00	3,394.36	5.64
Grades 9-12	8,314.00	14,200.00	22,514.00	8,314.00	14,200.00
Total Equipment	8,314.00	17,600.00	25,914.00	11,708.36	14,205.64
<b>District-Wide School Based Expenditures</b>	<b>84,509,466.76</b>	<b>-</b>	<b>84,509,466.76</b>	<b>78,538,250.43</b>	<b>5,971,216.33</b>
Other Financing Sources :					
Operating Transfer In	84,499,285.00	-	84,499,285.00	78,528,068.67	(5,971,216.33)
Total Other Financing Sources:	84,499,285.00	-	84,499,285.00	78,528,068.67	(5,971,216.33)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(10,181.76)	-	(10,181.76)	(10,181.76)	-
Fund Balances - July 1	10,181.76	-	10,181.76	10,181.76	-
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, 2023

**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>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 991,371.00		\$ 991,371.00	\$ 973,494.05	\$ 17,876.95
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Other Purchased Services					
General Supplies	15,000.00	\$ 2,745.00	17,745.00	8,080.98	9,664.02
Textbooks	1,000.00	(1,000.00)			
Other Objects	4,800.00	4,800.00	9,600.00	7,943.63	1,656.37
	<u>1,012,171.00</u>	<u>6,545.00</u>	<u>1,018,716.00</u>	<u>989,518.66</u>	<u>29,197.34</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
	-	-	-	-	-
Total Cognitive - Moderate					
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
	-	-	-	-	-
Total Learning and/or Language Disabilities					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**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>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
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	237,816.00		237,816.00	171,625.21	66,190.79
Other Salaries for Instruction	36,845.00		36,845.00		36,845.00
Total Resource Room / Resource Center	274,661.00	-	274,661.00	171,625.21	103,035.79
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Autism	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	274,661.00	-	274,661.00	171,625.21	103,035.79

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Camden Big Picture Learning Academy**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 48,254.00		\$ 48,254.00	\$ 25,879.70	\$ 22,374.30
Other Salaries for Instruction					
Total Bilingual Education	<u>48,254.00</u>	<u>\$ -</u>	<u>48,254.00</u>	<u>25,879.70</u>	<u>22,374.30</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries					
Total Before/After School Programs	<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, 2023

**School: Camden Big Picture Learning Academy**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Alternative Education Program - Support Services:					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>1,335,086.00</u>	<u>6,545.00</u>	<u>1,341,631.00</u>	<u>1,187,023.57</u>	<u>154,607.43</u>
Undistributed Expenditures - Attendance and Social Work:					
Salaries	63,791.00		63,791.00		63,791.00
Salaries of Drop-Out Prevention Officer/Coordinators	44,386.00		44,386.00	43,786.00	600.00
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	42,068.00	(4,000.00)	38,068.00	5,232.32	32,835.68
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>150,245.00</u>	<u>(4,000.00)</u>	<u>146,245.00</u>	<u>49,018.32</u>	<u>97,226.68</u>
Undistributed Expenditures - Health Services:					
Salaries	134,530.00	750.00	135,280.00	134,892.84	387.16
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	750.00	(750.00)			
Total Undistributed Expenditures - Health Services	<u>135,280.00</u>	<u>-</u>	<u>135,280.00</u>	<u>134,892.84</u>	<u>387.16</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	93,672.00		93,672.00	92,472.00	1,200.00
Purchased Professional Educational Services					
Other Purchased Services					
Total Undistributed Expenditures - Guidance	<u>93,672.00</u>	<u>-</u>	<u>93,672.00</u>	<u>92,472.00</u>	<u>1,200.00</u>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Camden Big Picture Learning Academy**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	\$ 120,266.00	\$ 11,000.00	\$ 131,266.00	\$ 131,124.96	\$ 141.04
Purchased Professional Educational Services					
Supplies and Materials	<u>3,400.00</u>	<u>(1,845.00)</u>	<u>1,555.00</u>	<u>1,555.00</u>	
Total Undistributed Expenditures - Improvement Instructional Services	<u>123,666.00</u>	<u>9,155.00</u>	<u>132,821.00</u>	<u>132,679.96</u>	<u>141.04</u>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services					
Other Purchased Services					
Supplies and Materials					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	131,124.00	13,000.00	144,124.00	143,821.60	302.40
Salaries of Secretarial and Clerical Assistants	48,741.00	9,000.00	57,741.00	57,098.88	642.12
Other Purchased Services					
Supplies and Materials		900.00	900.00	789.11	110.89
Total Undistributed Expenditures - Support Services-School Admin.	<u>179,865.00</u>	<u>22,900.00</u>	<u>202,765.00</u>	<u>201,709.59</u>	<u>1,055.41</u>
Undistributed Expenditures - Security:					
Salaries	197,853.00	(29,000.00)	168,853.00	134,899.93	33,953.07
General Supplies					
Total Undistributed Expenditures - Security	<u>197,853.00</u>	<u>(29,000.00)</u>	<u>168,853.00</u>	<u>134,899.93</u>	<u>33,953.07</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**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>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ 5,600.00	\$ (5,600.00)	\$ -	\$ -	\$ -
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	394,000.00	-	394,000.00	394,000.00	-
Total Undistributed Expenditures	1,280,181.00	(6,545.00)	1,273,636.00	1,139,672.64	133,963.36
<b>Total General Current Expense</b>	<b>2,615,267.00</b>	<b>-</b>	<b>2,615,267.00</b>	<b>2,326,696.21</b>	<b>288,570.79</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5					
Grades 9-12					
Total Equipment	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<b>2,615,267.00</b>	<b>-</b>	<b>2,615,267.00</b>	<b>2,326,696.21</b>	<b>288,570.79</b>
Other Financing Sources :					
Operating Transfer In	2,615,267.00	-	2,615,267.00	2,326,696.21	(288,570.79)
Total Other Financing Sources:	2,615,267.00	-	2,615,267.00	2,326,696.21	(288,570.79)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**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	\$ 1,619,362.00	\$ (37,516.51)	\$ 1,581,845.49	\$ 1,521,761.18	\$ 60,084.31
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services	500.00	(351.00)	149.00		149.00
Other Purchased Services					
General Supplies	30,900.00	(18,025.94)	12,874.06	11,689.31	1,184.75
Textbooks	6,800.00	(6,800.00)			
Other Objects	350.00	6,818.58	7,168.58	6,889.29	279.29
	<u>1,657,912.00</u>	<u>(55,874.87)</u>	<u>1,602,037.13</u>	<u>1,540,339.78</u>	<u>61,697.35</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
	-	-	-	-	-
Total Cognitive - Moderate					
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
	-	-	-	-	-
Total Learning and/or Language Disabilities					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**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 (Cont'd):</b>					
Special Education (Cont'd):					
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	243,046.00	(37,500.00)	205,546.00	201,467.30	4,078.70
Other Salaries for Instruction					
Total Resource Room / Resource Center	243,046.00	(37,500.00)	205,546.00	201,467.30	4,078.70
Autism:					
Salaries of Teachers	79,919.00		79,919.00	79,319.00	600.00
Other Salaries for Instruction	36,640.00	75,837.00	112,477.00	112,363.04	113.96
Total Autism	116,559.00	75,837.00	192,396.00	191,682.04	713.96
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
<b>Total Special Education</b>	<b>359,605.00</b>	<b>38,337.00</b>	<b>397,942.00</b>	<b>393,149.34</b>	<b>4,792.66</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, 2023

**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>					
Bilingual Education:					
Salaries of Teachers	\$ 138,694.00	\$ (27,000.00)	\$ 111,694.00	\$ 111,546.30	\$ 147.70
Other Salaries for Instruction					
Total Bilingual Education	<u>138,694.00</u>	<u>(27,000.00)</u>	<u>111,694.00</u>	<u>111,546.30</u>	<u>147.70</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials		566.76	566.76	566.76	
Other Objects	385.00	(385.00)			
Total School Sponsored Co-curricular Activities - Instruction	<u>385.00</u>	<u>181.76</u>	<u>566.76</u>	<u>566.76</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries	-	1,800.00	1,800.00	1,167.76	632.24
Total Before/After School Programs	<u>-</u>	<u>1,800.00</u>	<u>1,800.00</u>	<u>1,167.76</u>	<u>632.24</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**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 (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Alternative Education Program - Support Services:					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>2,156,596.00</u>	<u>(42,556.11)</u>	<u>2,114,039.89</u>	<u>2,046,769.94</u>	<u>67,269.95</u>
Undistributed Expenditures - Attendance and Social Work:					
Salaries	55,048.00	(6,000.00)	49,048.00		49,048.00
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	33,364.00	41,000.00	74,364.00	73,836.33	527.67
Supplies and Materials					
Other Objects	<u>1,000.00</u>	<u>(1,000.00)</u>			
Total Undistributed Expenditures - Attendance and Social Work	<u>89,412.00</u>	<u>34,000.00</u>	<u>123,412.00</u>	<u>73,836.33</u>	<u>49,575.67</u>
Undistributed Expenditures - Health Services:					
Salaries	44,886.00	880.00	45,766.00	44,886.00	880.00
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	<u>880.00</u>	<u>(880.00)</u>			
Total Undistributed Expenditures - Health Services	<u>45,766.00</u>	<u>-</u>	<u>45,766.00</u>	<u>44,886.00</u>	<u>880.00</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	96,508.00		96,508.00	94,708.00	1,800.00
Purchased Professional Educational Services					
Other Purchased Services					
Total Undistributed Expenditures - Guidance	<u>96,508.00</u>	<u>-</u>	<u>96,508.00</u>	<u>94,708.00</u>	<u>1,800.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**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 (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	\$ 120,466.00	\$ (8,000.00)	\$ 112,466.00	\$ 111,802.40	\$ 663.60
Purchased Professional Educational Services					
Supplies and Materials	<u>4,000.00</u>	<u>(797.26)</u>	<u>3,202.74</u>	<u>1,383.51</u>	<u>1,819.23</u>
Total Undistributed Expenditures - Improvement Instructional Services	<u>124,466.00</u>	<u>(8,797.26)</u>	<u>115,668.74</u>	<u>113,185.91</u>	<u>2,482.83</u>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services					
Other Purchased Services	1,000.00	(1,000.00)			
Supplies and Materials					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>1,000.00</u>	<u>(1,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	127,173.00	6,000.00	133,173.00	133,154.88	18.12
Salaries of Secretarial and Clerical Assistants	59,064.00		59,064.00	57,864.00	1,200.00
Other Purchased Services	1,000.00	(1,000.00)			
Supplies and Materials		5,361.43	5,361.43	4,413.60	947.83
Total Undistributed Expenditures - Support Services-School Admin.	<u>187,237.00</u>	<u>10,361.43</u>	<u>197,598.43</u>	<u>195,432.48</u>	<u>2,165.95</u>
Undistributed Expenditures - Security:					
Salaries	173,025.00	4,000.00	177,025.00	176,549.10	475.90
General Supplies					
Total Undistributed Expenditures - Security	<u>173,025.00</u>	<u>4,000.00</u>	<u>177,025.00</u>	<u>176,549.10</u>	<u>475.90</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**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 (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ 5,000.00	\$ 3,991.94	\$ 8,991.94	\$ 3,064.99	\$ 5,926.95
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	510,000.00	-	510,000.00	510,000.00	-
Total Undistributed Expenditures	1,232,414.00	42,556.11	1,274,970.11	1,211,662.81	63,307.30
<b>Total General Current Expense</b>	<b>3,389,010.00</b>	<b>-</b>	<b>3,389,010.00</b>	<b>3,258,432.75</b>	<b>130,577.25</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5					
Grades 9-12					
Total Equipment	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<b>3,389,010.00</b>	<b>-</b>	<b>3,389,010.00</b>	<b>3,258,432.75</b>	<b>130,577.25</b>
Other Financing Sources :					
Operating Transfer In	3,389,010.00	-	3,389,010.00	3,258,432.75	(130,577.25)
Total Other Financing Sources:	3,389,010.00	-	3,389,010.00	3,258,432.75	(130,577.25)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Camden High School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 2,203,219.00	\$ (208,434.00)	\$ 1,994,785.00	\$ 1,809,928.31	\$ 184,856.69
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Other Purchased Services		550.00	550.00		550.00
General Supplies	73,075.00	(29,750.00)	43,325.00	15,812.15	27,512.85
Textbooks	5,000.00		5,000.00		5,000.00
Other Objects		6,000.00	6,000.00	4,123.17	1,876.83
<b>Total Regular Programs</b>	<u>2,281,294.00</u>	<u>(231,634.00)</u>	<u>2,049,660.00</u>	<u>1,829,863.63</u>	<u>219,796.37</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		85,000.00	85,000.00	84,263.40	736.60
Other Salaries for Instruction					
<b>Total Cognitive - Moderate</b>	<u>-</u>	<u>85,000.00</u>	<u>85,000.00</u>	<u>84,263.40</u>	<u>736.60</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	182,672.00		182,672.00	171,852.00	10,820.00
Other Salaries for Instruction					
<b>Total Learning and/or Language Disabilities</b>	<u>182,672.00</u>	<u>-</u>	<u>182,672.00</u>	<u>171,852.00</u>	<u>10,820.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Camden High School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
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	830,027.00	(31,819.00)	798,208.00	798,175.20	32.80
Other Salaries for Instruction					
Total Resource Room / Resource Center	830,027.00	(31,819.00)	798,208.00	798,175.20	32.80
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Autism	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	1,012,699.00	53,181.00	1,065,880.00	1,054,290.60	11,589.40

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Camden 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>					
Bilingual Education:					
Salaries of Teachers	\$ 48,254.00		\$ 48,254.00	\$ 47,054.00	\$ 1,200.00
Other Salaries for Instruction					
Total Bilingual Education	<u>48,254.00</u>	<u>\$ -</u>	<u>48,254.00</u>	<u>47,054.00</u>	<u>1,200.00</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries	40,000.00	82,000.00	122,000.00	121,606.73	393.27
Supplies and Materials	10,900.00		10,900.00	10,900.00	
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>50,900.00</u>	<u>82,000.00</u>	<u>132,900.00</u>	<u>132,506.73</u>	<u>393.27</u>
School Sponsored Athletics - Instruction:					
Salaries	445,280.00	23,700.00	468,980.00	466,866.80	2,113.20
Other Purchased Services	37,500.00	3,000.00	40,500.00	39,203.59	1,296.41
Supplies and Materials	117,650.00		117,650.00	114,976.82	2,673.18
Total School Sponsored Athletics - Instruction	<u>600,430.00</u>	<u>26,700.00</u>	<u>627,130.00</u>	<u>621,047.21</u>	<u>6,082.79</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries	-	-	-	-	-
Total Before/After School Programs	<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, 2023

**School: Camden High School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Alternative Education Program - Support Services:					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>3,993,577.00</u>	<u>(69,753.00)</u>	<u>3,923,824.00</u>	<u>3,684,762.17</u>	<u>239,061.83</u>
Undistributed Expenditures - Attendance and Social Work:					
Salaries	225,282.00	75,000.00	300,282.00	284,773.71	15,508.29
Salaries of Drop-Out Prevention Officer/Coordinators	44,386.00	(500.00)	43,886.00	43,786.00	100.00
Salaries of Family Support Teams	105,210.00	(500.00)	104,710.00	104,610.00	100.00
Salaries of Community/School Coordinators	56,705.00	8,000.00	64,705.00	64,249.15	455.85
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>431,583.00</u>	<u>82,000.00</u>	<u>513,583.00</u>	<u>497,418.86</u>	<u>16,164.14</u>
Undistributed Expenditures - Health Services:					
Salaries	48,254.00	2,500.00	50,754.00	47,304.83	3,449.17
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	<u>2,500.00</u>	<u>(2,500.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures - Health Services	<u>50,754.00</u>	<u>-</u>	<u>50,754.00</u>	<u>47,304.83</u>	<u>3,449.17</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	188,180.00		188,180.00	185,180.00	3,000.00
Purchased Professional Educational Services					
Other Purchased Services					
Total Undistributed Expenditures - Guidance	<u>188,180.00</u>	<u>-</u>	<u>188,180.00</u>	<u>185,180.00</u>	<u>3,000.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Camden High School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	\$ 254,199.00	\$ (56,447.00)	\$ 197,752.00	\$ 197,751.26	\$ 0.74
Purchased Professional Educational Services					
Supplies and Materials	<u>12,000.00</u>	<u>(6,000.00)</u>	<u>6,000.00</u>	<u>1,886.71</u>	<u>4,113.29</u>
Total Undistributed Expenditures - Improvement Instructional Services	<u>266,199.00</u>	<u>(62,447.00)</u>	<u>203,752.00</u>	<u>199,637.97</u>	<u>4,114.03</u>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	53,000.00	(6,500.00)	46,500.00		46,500.00
Other Purchased Services					
Supplies and Materials					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>53,000.00</u>	<u>(6,500.00)</u>	<u>46,500.00</u>	<u>-</u>	<u>46,500.00</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	131,502.00		131,502.00	131,373.84	128.16
Salaries of Secretarial and Clerical Assistants	83,273.00	9,000.00	92,273.00	92,191.40	81.60
Other Purchased Services					
Supplies and Materials		<u>6,500.00</u>	<u>6,500.00</u>	<u>6,010.00</u>	<u>490.00</u>
Total Undistributed Expenditures - Support Services-School Admin.	<u>214,775.00</u>	<u>15,500.00</u>	<u>230,275.00</u>	<u>229,575.24</u>	<u>699.76</u>
Undistributed Expenditures - Security:					
Salaries	382,909.00	12,000.00	394,909.00	375,923.09	18,985.91
General Supplies					
Total Undistributed Expenditures - Security	<u>382,909.00</u>	<u>12,000.00</u>	<u>394,909.00</u>	<u>375,923.09</u>	<u>18,985.91</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Camden High School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 6,901.00	\$ 8,099.00
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	902,000.00	-	902,000.00	902,000.00	-
Total Undistributed Expenditures	2,489,400.00	55,553.00	2,544,953.00	2,443,940.99	101,012.01
<b>Total General Current Expense</b>	<b>6,482,977.00</b>	<b>(14,200.00)</b>	<b>6,468,777.00</b>	<b>6,128,703.16</b>	<b>340,073.84</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5					
Grades 9-12	8,314.00	14,200.00	22,514.00	8,314.00	14,200.00
Total Equipment	8,314.00	14,200.00	22,514.00	8,314.00	14,200.00
<b>District-Wide School Based Expenditures</b>	<b>6,491,291.00</b>	<b>-</b>	<b>6,491,291.00</b>	<b>6,137,017.16</b>	<b>354,273.84</b>
Other Financing Sources :					
Operating Transfer In	6,482,977.00	-	6,482,977.00	6,128,703.16	(354,273.84)
Total Other Financing Sources:	6,482,977.00	-	6,482,977.00	6,128,703.16	(354,273.84)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	(8,314.00)	-	(8,314.00)	(8,314.00)	-
Fund Balances - July 1	8,314.00	-	8,314.00	8,314.00	-
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, 2023

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

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 384,605.00	\$ (48,000.00)	\$ 336,605.00	\$ 217,907.19	\$ 118,697.81
Grades 1-5	2,289,044.00	(163,750.00)	2,125,294.00	1,951,793.64	173,500.36
Grades 6-8	824,963.00	136,500.00	961,463.00	961,154.09	308.91
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	112,745.00		112,745.00	112,745.00	
Purchased Professional - Educational Services					
Other Purchased Services					
General Supplies	59,576.00		59,576.00	30,168.97	29,407.03
Textbooks	3,000.00		3,000.00	1,247.75	1,752.25
Other Objects	10,000.00	12,000.00	22,000.00	18,699.60	3,300.40
<b>Total Regular Programs</b>	<b>3,683,933.00</b>	<b>(63,250.00)</b>	<b>3,620,683.00</b>	<b>3,293,716.24</b>	<b>326,966.76</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
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	330,083.00	(21,200.00)	308,883.00	250,246.62	58,636.38
Other Salaries for Instruction	72,885.00		72,885.00	37,240.00	35,645.00
<b>Total Learning and/or Language Disabilities</b>	<b>402,968.00</b>	<b>(21,200.00)</b>	<b>381,768.00</b>	<b>287,486.62</b>	<b>94,281.38</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, 2023

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

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers		75,000.00	75,000.00	32,827.56	42,172.44
Other Salaries for Instruction					
Total Behavioral Disabilities	-	75,000.00	75,000.00	32,827.56	42,172.44
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Multiple Disabilities	-	-	-	-	-
Resource Room / Resource Center:					
Salaries of Teachers	671,356.00	(38,750.00)	632,606.00	618,641.75	13,964.25
Other Salaries for Instruction					
Total Resource Room / Resource Center	671,356.00	(38,750.00)	632,606.00	618,641.75	13,964.25
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Autism	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
<b>Total Special Education</b>	<b>1,074,324.00</b>	<b>15,050.00</b>	<b>1,089,374.00</b>	<b>938,955.93</b>	<b>150,418.07</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, 2023

**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>					
Bilingual Education:					
Salaries of Teachers	\$ 554,099.00		\$ 554,099.00	\$ 548,106.40	\$ 5,992.60
Other Salaries for Instruction	<u>35,115.00</u>		<u>35,115.00</u>	<u>35,115.00</u>	
Total Bilingual Education	<u>589,214.00</u>	<u>\$ -</u>	<u>589,214.00</u>	<u>583,221.40</u>	<u>5,992.60</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services		500.00	500.00	390.00	110.00
Supplies and Materials	<u>27,650.00</u>	<u>(16,500.00)</u>	<u>11,150.00</u>	<u>6,205.00</u>	<u>4,945.00</u>
Total School Sponsored Athletics - Instruction	<u>27,650.00</u>	<u>(16,000.00)</u>	<u>11,650.00</u>	<u>6,595.00</u>	<u>5,055.00</u>
Before/After School Programs - Instruction:					
Salaries		2,000.00	2,000.00	337.50	1,662.50
Other Salaries of Instruction	<u>60,000.00</u>	<u>(10,000.00)</u>	<u>50,000.00</u>	<u>44,411.70</u>	<u>5,588.30</u>
Total Before/After School Programs - Instruction	<u>60,000.00</u>	<u>(8,000.00)</u>	<u>52,000.00</u>	<u>44,749.20</u>	<u>7,250.80</u>
Before/After School Programs - Support Services:					
Salaries	<u>-</u>	<u>8,000.00</u>	<u>8,000.00</u>	<u>4,725.00</u>	<u>3,275.00</u>
Total Before/After School Programs	<u>60,000.00</u>	<u>-</u>	<u>60,000.00</u>	<u>49,474.20</u>	<u>10,525.80</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

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

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction: Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Alternative Education Program - Support Services: Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>5,435,121.00</u>	<u>(64,200.00)</u>	<u>5,370,921.00</u>	<u>4,871,962.77</u>	<u>498,958.23</u>
Undistributed Expenditures - Attendance and Social Work: Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	68,742.00	1,000.00	69,742.00	68,955.00	787.00
Supplies and Materials	6,000.00		6,000.00	758.78	5,241.22
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>74,742.00</u>	<u>1,000.00</u>	<u>75,742.00</u>	<u>69,713.78</u>	<u>6,028.22</u>
Undistributed Expenditures - Health Services: Salaries	92,172.00	52,000.00	144,172.00	120,704.35	23,467.65
Purchased Professional and Technical Services					
Other Purchased Services	3,000.00		3,000.00		3,000.00
Supplies and Materials	5,000.00	(5,000.00)			
Total Undistributed Expenditures - Health Services	<u>100,172.00</u>	<u>47,000.00</u>	<u>147,172.00</u>	<u>120,704.35</u>	<u>26,467.65</u>
Undistributed Expenditures - Guidance: Salaries of Other Professional Staff	94,672.00		94,672.00	93,952.00	720.00
Purchased Professional Educational Services					
Other Purchased Services					
Total Undistributed Expenditures - Guidance	<u>94,672.00</u>	<u>-</u>	<u>94,672.00</u>	<u>93,952.00</u>	<u>720.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

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

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	\$ 116,535.00	\$ 5,400.00	\$ 121,935.00	\$ 121,854.64	\$ 80.36
Purchased Professional Educational Services					
Supplies and Materials	<u>12,500.00</u>		<u>12,500.00</u>		<u>12,500.00</u>
Total Undistributed Expenditures - Improvement Instructional Services	<u>129,035.00</u>	<u>5,400.00</u>	<u>134,435.00</u>	<u>121,854.64</u>	<u>12,580.36</u>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services					
Other Purchased Services	2,500.00		2,500.00		2,500.00
Supplies and Materials					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>2,500.00</u>	<u>-</u>	<u>2,500.00</u>	<u>-</u>	<u>2,500.00</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	122,080.00	6,800.00	128,880.00	128,851.80	28.20
Salaries of Secretarial and Clerical Assistants	60,536.00		60,536.00	58,735.92	1,800.08
Other Purchased Services	3,000.00	(750.00)	2,250.00		2,250.00
Supplies and Materials	<u>3,000.00</u>	<u>750.00</u>	<u>3,750.00</u>	<u>3,500.00</u>	<u>250.00</u>
Total Undistributed Expenditures - Support Services-School Admin.	<u>188,616.00</u>	<u>6,800.00</u>	<u>195,416.00</u>	<u>191,087.72</u>	<u>4,328.28</u>
Undistributed Expenditures - Security:					
Salaries	118,917.00		118,917.00	116,170.40	2,746.60
General Supplies					
Total Undistributed Expenditures - Security	<u>118,917.00</u>	<u>-</u>	<u>118,917.00</u>	<u>116,170.40</u>	<u>2,746.60</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

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

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ 10,000.00	\$ 4,000.00	\$ 14,000.00	\$ 7,442.56	\$ 6,557.44
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	1,142,000.00	-	1,142,000.00	1,142,000.00	-
Total Undistributed Expenditures	1,860,654.00	64,200.00	1,924,854.00	1,862,925.45	61,928.55
<b>Total General Current Expense</b>	<b>7,295,775.00</b>	<b>-</b>	<b>7,295,775.00</b>	<b>6,734,888.22</b>	<b>560,886.78</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5					
Grades 9-12					
Total Equipment	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<b>7,295,775.00</b>	<b>-</b>	<b>7,295,775.00</b>	<b>6,734,888.22</b>	<b>560,886.78</b>
Other Financing Sources :					
Operating Transfer In	7,295,775.00	-	7,295,775.00	6,734,888.22	(560,886.78)
Total Other Financing Sources:	7,295,775.00	-	7,295,775.00	6,734,888.22	(560,886.78)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Coopers Poynt Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 350,888.00	\$ 221,000.00	\$ 571,888.00	\$ 571,209.96	\$ 678.04
Grades 1-5	1,972,088.00	(363,000.00)	1,609,088.00	1,601,355.88	7,732.12
Grades 6-8	462,865.00	(60,000.00)	402,865.00	402,093.00	772.00
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	73,280.00	600.00	73,880.00	73,880.00	
Purchased Professional - Educational Services					
Other Purchased Services					
General Supplies	10,000.00	7,811.50	17,811.50	17,771.46	40.04
Textbooks					
Other Objects		9,244.17	9,244.17	7,847.96	1,396.21
Total Regular Programs	<u>2,869,121.00</u>	<u>(184,344.33)</u>	<u>2,684,776.67</u>	<u>2,674,158.26</u>	<u>10,618.41</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	232,412.00	(142,155.67)	90,256.33	51,510.34	38,745.99
Other Salaries for Instruction		35,700.00	35,700.00	35,513.35	186.65
Total Learning and/or Language Disabilities	<u>232,412.00</u>	<u>(106,455.67)</u>	<u>125,956.33</u>	<u>87,023.69</u>	<u>38,932.64</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, 2023

**School: Coopers Poynt Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	269,816.00	141,000.00	410,816.00	410,256.00	560.00
Other Salaries for Instruction	36,640.00	(34,000.00)	2,640.00	1,726.65	913.35
Total Multiple Disabilities	306,456.00	107,000.00	413,456.00	411,982.65	1,473.35
Resource Room / Resource Center:					
Salaries of Teachers	502,264.00	176,000.00	678,264.00	678,012.72	251.28
Other Salaries for Instruction					
Total Resource Room / Resource Center	502,264.00	176,000.00	678,264.00	678,012.72	251.28
Autism:					
Salaries of Teachers	152,528.00	(19,889.00)	132,639.00	132,189.00	450.00
Other Salaries for Instruction	36,640.00	600.00	37,240.00	37,240.00	
Total Autism	189,168.00	(19,289.00)	169,879.00	169,429.00	450.00
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
<b>Total Special Education</b>	<b>1,230,300.00</b>	<b>157,255.33</b>	<b>1,387,555.33</b>	<b>1,346,448.06</b>	<b>41,107.27</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, 2023

**School: Coopers Poynt Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 87,172.00	\$ (600.00)	\$ 86,572.00	\$ 86,572.00	
Other Salaries for Instruction					
Total Bilingual Education	<u>87,172.00</u>	<u>(600.00)</u>	<u>86,572.00</u>	<u>86,572.00</u>	<u>\$ -</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services		1,020.00	1,020.00	960.00	60.00
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>1,020.00</u>	<u>1,020.00</u>	<u>960.00</u>	<u>60.00</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries	-	-	-	-	-
Total Before/After School Programs	<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, 2023

**School: Coopers Poynt Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction: Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Alternative Education Program - Support Services: Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>4,186,593.00</u>	<u>(26,669.00)</u>	<u>4,159,924.00</u>	<u>4,108,138.32</u>	<u>51,785.68</u>
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	61,164.00	1,500.00	62,664.00	62,349.00	315.00
Total Undistributed Expenditures - Attendance and Social Work	<u>61,164.00</u>	<u>1,500.00</u>	<u>62,664.00</u>	<u>62,349.00</u>	<u>315.00</u>
Undistributed Expenditures - Health Services: Salaries Purchased Professional and Technical Services Other Purchased Services Supplies and Materials	89,772.00	42,300.00	132,072.00	131,758.00	314.00
Total Undistributed Expenditures - Health Services	<u>91,572.00</u>	<u>40,500.00</u>	<u>132,072.00</u>	<u>131,758.00</u>	<u>314.00</u>
Undistributed Expenditures - Guidance: Salaries of Other Professional Staff Purchased Professional Educational Services Other Purchased Services	93,872.00	(1,800.00)	92,072.00	92,072.00	-
Total Undistributed Expenditures - Guidance	<u>95,872.00</u>	<u>(3,800.00)</u>	<u>92,072.00</u>	<u>92,072.00</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, 2023

**School: Coopers Poynt Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	\$ 116,200.00	\$ 3,500.00	\$ 119,700.00	\$ 119,697.84	\$ 2.16
Purchased Professional Educational Services	1,410.00	(1,410.00)			
Supplies and Materials	3,550.00	(2,750.00)	800.00	800.00	
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>121,160.00</b>	<b>(660.00)</b>	<b>120,500.00</b>	<b>120,497.84</b>	<b>2.16</b>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	-	-	-	-	-
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	4,800.00	(4,800.00)			
Other Purchased Services					
Supplies and Materials					
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>4,800.00</b>	<b>(4,800.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	118,310.00	5,000.00	123,310.00	123,171.12	138.88
Salaries of Secretarial and Clerical Assistants	58,238.00	(2,000.00)	56,238.00	56,155.72	82.28
Other Purchased Services					
Supplies and Materials					
<b>Total Undistributed Expenditures - Support Services-School Admin.</b>	<b>176,548.00</b>	<b>3,000.00</b>	<b>179,548.00</b>	<b>179,326.84</b>	<b>221.16</b>
Undistributed Expenditures - Security:					
Salaries	90,702.00	(10,111.00)	80,591.00	76,106.90	4,484.10
General Supplies					
<b>Total Undistributed Expenditures - Security</b>	<b>90,702.00</b>	<b>(10,111.00)</b>	<b>80,591.00</b>	<b>76,106.90</b>	<b>4,484.10</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, 2023

**School: Coopers Poynt Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ -	\$ 1,040.00	\$ 1,040.00	\$ 1,040.00	\$ -
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	840,001.00	-	840,001.00	840,001.00	-
Total Undistributed Expenditures	1,481,819.00	26,669.00	1,508,488.00	1,503,151.58	5,336.42
<b>Total General Current Expense</b>	<b>5,668,412.00</b>	<b>-</b>	<b>5,668,412.00</b>	<b>5,611,289.90</b>	<b>57,122.10</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5					
Grades 9-12					
Total Equipment	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<b>5,668,412.00</b>	<b>-</b>	<b>5,668,412.00</b>	<b>5,611,289.90</b>	<b>57,122.10</b>
Other Financing Sources :					
Operating Transfer In	5,668,412.00	-	5,668,412.00	5,611,289.90	(57,122.10)
Total Other Financing Sources:	5,668,412.00	-	5,668,412.00	5,611,289.90	(57,122.10)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Creative Arts Morgan Village Middle School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8	\$ 1,893,128.00		\$ 1,893,128.00	\$ 1,751,635.14	\$ 141,492.86
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Other Purchased Services					
General Supplies	23,000.00		23,000.00	16,521.07	6,478.93
Textbooks	3,000.00	\$ (1,245.00)	1,755.00		1,755.00
Other Objects		7,485.00	7,485.00	5,554.40	1,930.60
	<u>1,919,128.00</u>	<u>6,240.00</u>	<u>1,925,368.00</u>	<u>1,773,710.61</u>	<u>151,657.39</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	96,355.00		96,355.00		96,355.00
Other Salaries for Instruction					
	<u>96,355.00</u>	<u>-</u>	<u>96,355.00</u>	<u>-</u>	<u>96,355.00</u>
Total Cognitive - Moderate					
Learning and/or Language Disabilities:					
Salaries of Teachers	182,780.00		182,780.00	180,980.00	1,800.00
Other Salaries for Instruction	46,627.00		46,627.00		46,627.00
	<u>229,407.00</u>	<u>-</u>	<u>229,407.00</u>	<u>180,980.00</u>	<u>48,427.00</u>
Total Learning and/or Language Disabilities					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Creative Arts Morgan Village Middle School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
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	218,878.00	1,000.00	219,878.00	219,171.78	706.22
Other Salaries for Instruction					
Total Resource Room / Resource Center	218,878.00	1,000.00	219,878.00	219,171.78	706.22
Autism:					
Salaries of Teachers	88,672.00	(1,000.00)	87,672.00		87,672.00
Other Salaries for Instruction					
Total Autism	88,672.00	(1,000.00)	87,672.00	-	87,672.00
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	633,312.00	-	633,312.00	400,151.78	233,160.22

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Creative Arts Morgan Village Middle School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 88,272.00		\$ 88,272.00	\$ 88,272.00	
Other Salaries for Instruction					
Total Bilingual Education	<u>88,272.00</u>	<u>\$ -</u>	<u>88,272.00</u>	<u>88,272.00</u>	<u>\$ -</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services		810.00	810.00	790.00	20.00
Supplies and Materials	27,650.00	(4,810.00)	22,840.00	9,916.95	12,923.05
Total School Sponsored Athletics - Instruction	<u>27,650.00</u>	<u>(4,000.00)</u>	<u>23,650.00</u>	<u>10,706.95</u>	<u>12,943.05</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries					
Total Before/After School Programs	<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, 2023

**School: Creative Arts Morgan Village Middle School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction: Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Alternative Education Program - Support Services: Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>2,668,362.00</u>	<u>2,240.00</u>	<u>2,670,602.00</u>	<u>2,272,841.34</u>	<u>397,760.66</u>
Undistributed Expenditures - Attendance and Social Work: Salaries	88,228.00	78,000.00	166,228.00	159,506.97	6,721.03
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams	61,866.00	(61,866.00)			
Salaries of Community/School Coordinators	69,283.00		69,283.00	69,282.96	0.04
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>219,377.00</u>	<u>16,134.00</u>	<u>235,511.00</u>	<u>228,789.93</u>	<u>6,721.07</u>
Undistributed Expenditures - Health Services: Salaries	71,019.00	(3,500.00)	67,519.00	67,468.05	50.95
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,500.00	(1,500.00)			
Total Undistributed Expenditures - Health Services	<u>72,519.00</u>	<u>(5,000.00)</u>	<u>67,519.00</u>	<u>67,468.05</u>	<u>50.95</u>
Undistributed Expenditures - Guidance: Salaries of Other Professional Staff	191,072.00	(49,134.00)	141,938.00	92,472.00	49,466.00
Purchased Professional Educational Services					
Other Purchased Services					
Total Undistributed Expenditures - Guidance	<u>191,072.00</u>	<u>(49,134.00)</u>	<u>141,938.00</u>	<u>92,472.00</u>	<u>49,466.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Creative Arts Morgan Village Middle School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	\$ 231,886.00	\$ 10,000.00	\$ 241,886.00	\$ 241,734.72	\$ 151.28
Purchased Professional Educational Services					
Supplies and Materials	<u>18,000.00</u>	<u>(2,840.00)</u>	<u>15,160.00</u>	<u>11,818.62</u>	<u>3,341.38</u>
Total Undistributed Expenditures - Improvement Instructional Services	<u>249,886.00</u>	<u>7,160.00</u>	<u>257,046.00</u>	<u>253,553.34</u>	<u>3,492.66</u>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	4,500.00		4,500.00		4,500.00
Other Purchased Services					
Supplies and Materials					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>4,500.00</u>	<u>-</u>	<u>4,500.00</u>	<u>-</u>	<u>4,500.00</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	127,341.00	8,000.00	135,341.00	134,759.46	581.54
Salaries of Secretarial and Clerical Assistants	57,038.00		57,038.00	55,837.92	1,200.08
Other Purchased Services					
Supplies and Materials		<u>1,200.00</u>	<u>1,200.00</u>	<u>1,000.00</u>	<u>200.00</u>
Total Undistributed Expenditures - Support Services-School Admin.	<u>184,379.00</u>	<u>9,200.00</u>	<u>193,579.00</u>	<u>191,597.38</u>	<u>1,981.62</u>
Undistributed Expenditures - Security:					
Salaries	90,702.00	20,000.00	110,702.00	109,437.31	1,264.69
General Supplies		<u>1,800.00</u>	<u>1,800.00</u>	<u>1,572.76</u>	<u>227.24</u>
Total Undistributed Expenditures - Security	<u>90,702.00</u>	<u>21,800.00</u>	<u>112,502.00</u>	<u>111,010.07</u>	<u>1,491.93</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Creative Arts Morgan Village Middle School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ 7,000.00	\$ (2,400.00)	\$ 4,600.00	\$ 3,168.00	\$ 1,432.00
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	668,000.00	-	668,000.00	668,000.00	-
Total Undistributed Expenditures	1,687,435.00	(2,240.00)	1,685,195.00	1,616,058.77	69,136.23
<b>Total General Current Expense</b>	<b>4,355,797.00</b>	<b>-</b>	<b>4,355,797.00</b>	<b>3,888,900.11</b>	<b>466,896.89</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5					
Grades 9-12					
Total Equipment	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<b>4,355,797.00</b>	<b>-</b>	<b>4,355,797.00</b>	<b>3,888,900.11</b>	<b>466,896.89</b>
Other Financing Sources :					
Operating Transfer In	4,355,797.00	-	4,355,797.00	3,888,900.11	(466,896.89)
Total Other Financing Sources:	4,355,797.00	-	4,355,797.00	3,888,900.11	(466,896.89)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Creative Arts Morgan Village 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		\$ 53,000.00	\$ 53,000.00	\$ 52,033.40	\$ 966.60
Grades 9-12	\$ 2,262,800.00		2,262,800.00	2,222,315.80	40,484.20
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services	3,000.00		3,000.00		3,000.00
Other Purchased Services					
General Supplies	31,000.00	(5,130.74)	25,869.26	20,203.22	5,666.04
Textbooks					
Other Objects		2,025.00	2,025.00	1,818.99	206.01
<b>Total Regular Programs</b>	<b>2,296,800.00</b>	<b>49,894.26</b>	<b>2,346,694.26</b>	<b>2,296,371.41</b>	<b>50,322.85</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
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, 2023

**School: Creative Arts Morgan Village High School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	247,100.00	(119,000.00)	128,100.00	94,108.00	33,992.00
Other Salaries for Instruction	38,260.00		38,260.00		38,260.00
Total Multiple Disabilities	285,360.00	(119,000.00)	166,360.00	94,108.00	72,252.00
Resource Room / Resource Center:					
Salaries of Teachers	358,399.00	66,000.00	424,399.00	424,229.00	170.00
Other Salaries for Instruction					
Total Resource Room / Resource Center	358,399.00	66,000.00	424,399.00	424,229.00	170.00
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Autism	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	643,759.00	(53,000.00)	590,759.00	518,337.00	72,422.00

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Creative Arts Morgan Village 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>					
Bilingual Education:					
Salaries of Teachers	\$ 45,786.00		\$ 45,786.00		\$ 45,786.00
Other Salaries for Instruction					
Total Bilingual Education	<u>45,786.00</u>	<u>\$ -</u>	<u>45,786.00</u>	<u>\$ -</u>	<u>\$ 45,786.00</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Other Objects	500.00	3,200.00	3,700.00	3,400.00	300.00
Total School Sponsored Co-curricular Activities - Instruction	<u>500.00</u>	<u>3,200.00</u>	<u>3,700.00</u>	<u>3,400.00</u>	<u>300.00</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries	-	5,000.00	5,000.00	2,769.60	2,230.40
Total Before/After School Programs	<u>-</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>2,769.60</u>	<u>2,230.40</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Creative Arts Morgan Village High School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Alternative Education Program - Support Services:					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>2,986,845.00</u>	<u>5,094.26</u>	<u>2,991,939.26</u>	<u>2,820,878.01</u>	<u>171,061.25</u>
Undistributed Expenditures - Attendance and Social Work:					
Salaries	63,716.00		63,716.00	21,143.50	42,572.50
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams	105,210.00		105,210.00	104,610.00	600.00
Salaries of Community/School Coordinators	37,153.00	(8,000.00)	29,153.00	26,233.32	2,919.68
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>206,079.00</u>	<u>(8,000.00)</u>	<u>198,079.00</u>	<u>151,986.82</u>	<u>46,092.18</u>
Undistributed Expenditures - Health Services:					
Salaries	158,429.00	2,000.00	160,429.00	156,279.71	4,149.29
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	<u>2,000.00</u>	<u>(2,000.00)</u>			
Total Undistributed Expenditures - Health Services	<u>160,429.00</u>	<u>-</u>	<u>160,429.00</u>	<u>156,279.71</u>	<u>4,149.29</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	95,308.00		95,308.00	94,108.00	1,200.00
Purchased Professional Educational Services					
Other Purchased Services	<u>6,618.00</u>		<u>6,618.00</u>	<u>6,175.00</u>	<u>443.00</u>
Total Undistributed Expenditures - Guidance	<u>101,926.00</u>	<u>-</u>	<u>101,926.00</u>	<u>100,283.00</u>	<u>1,643.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Creative Arts Morgan Village High School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	\$ 116,416.00	\$ 8,000.00	\$ 124,416.00	\$ 124,074.96	\$ 341.04
Purchased Professional Educational Services					
Supplies and Materials	<u>3,000.00</u>		<u>3,000.00</u>	<u>1,734.72</u>	<u>1,265.28</u>
Total Undistributed Expenditures - Improvement Instructional Services	<u>119,416.00</u>	<u>8,000.00</u>	<u>127,416.00</u>	<u>125,809.68</u>	<u>1,606.32</u>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	6,000.00	(4,077.58)	1,922.42	1,608.69	313.73
Other Purchased Services					
Supplies and Materials					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>6,000.00</u>	<u>(4,077.58)</u>	<u>1,922.42</u>	<u>1,608.69</u>	<u>313.73</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	173,753.00	3,700.00	177,453.00	177,178.64	274.36
Salaries of Secretarial and Clerical Assistants	59,499.00	(500.00)	58,999.00	57,155.42	1,843.58
Other Purchased Services					
Supplies and Materials		4,348.19	4,348.19	3,341.70	1,006.49
Total Undistributed Expenditures - Support Services-School Admin.	<u>233,252.00</u>	<u>7,548.19</u>	<u>240,800.19</u>	<u>237,675.76</u>	<u>3,124.43</u>
Undistributed Expenditures - Security:					
Salaries	193,135.00	(10,964.87)	182,170.13	119,811.72	62,358.41
General Supplies		2,400.00	2,400.00	2,360.08	39.92
Total Undistributed Expenditures - Security	<u>193,135.00</u>	<u>(8,564.87)</u>	<u>184,570.13</u>	<u>122,171.80</u>	<u>62,398.33</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, 2023

**School: Creative Arts Morgan Village High School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 9,894.00	\$ 106.00
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	689,000.00	-	689,000.00	689,000.00	-
Total Undistributed Expenditures	1,719,237.00	(5,094.26)	1,714,142.74	1,594,709.46	119,433.28
<b>Total General Current Expense</b>	<b>4,706,082.00</b>	<b>-</b>	<b>4,706,082.00</b>	<b>4,415,587.47</b>	<b>290,494.53</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5					
Grades 9-12					
Total Equipment	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<b>4,706,082.00</b>	<b>-</b>	<b>4,706,082.00</b>	<b>4,415,587.47</b>	<b>290,494.53</b>
Other Financing Sources :					
Operating Transfer In	4,706,082.00	-	4,706,082.00	4,415,587.47	(290,494.53)
Total Other Financing Sources:	4,706,082.00	-	4,706,082.00	4,415,587.47	(290,494.53)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Dr. Henry H. Davis Elementary School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 464,005.00	\$ 87,000.00	\$ 551,005.00	\$ 550,113.40	\$ 891.60
Grades 1-5	2,364,007.00	(87,000.00)	2,277,007.00	2,131,621.76	145,385.24
Grades 6-8	832,339.00	(144,000.00)	688,339.00	632,756.24	55,582.76
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	111,095.00		111,095.00	101,791.25	9,303.75
Purchased Professional - Educational Services	1,500.00	(1,500.00)			
Other Purchased Services					
General Supplies	15,000.00	(177.50)	14,822.50	14,822.37	0.13
Textbooks	3,500.00		3,500.00	666.82	2,833.18
Other Objects	4,500.00	4,222.50	8,722.50	6,261.84	2,460.66
<b>Total Regular Programs</b>	<b>3,795,946.00</b>	<b>(141,455.00)</b>	<b>3,654,491.00</b>	<b>3,438,033.68</b>	<b>216,457.32</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	229,311.00	(55,000.00)	174,311.00	167,891.00	6,420.00
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, 2023

**School: Dr. Henry H. Davis Elementary School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
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	421,926.00	55,000.00	476,926.00	447,856.20	29,069.80
Other Salaries for Instruction					
Total Resource Room / Resource Center	421,926.00	55,000.00	476,926.00	447,856.20	29,069.80
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Autism	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	651,237.00	-	651,237.00	615,747.20	35,489.80

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Dr. Henry H. Davis Elementary School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 1,134,295.00		\$ 1,134,295.00	\$ 1,084,229.44	\$ 50,065.56
Other Salaries for Instruction	<u>21,934.00</u>		<u>21,934.00</u>		<u>21,934.00</u>
Total Bilingual Education	<u>1,156,229.00</u>	<u>\$ -</u>	<u>1,156,229.00</u>	<u>1,084,229.44</u>	<u>71,999.56</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials	<u>27,650.00</u>		<u>27,650.00</u>	<u>2,729.81</u>	<u>24,920.19</u>
Total School Sponsored Athletics - Instruction	<u>27,650.00</u>	<u>-</u>	<u>27,650.00</u>	<u>2,729.81</u>	<u>24,920.19</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs - 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>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Dr. Henry H. Davis Elementary School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Alternative Education Program - Support Services:					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>5,631,062.00</u>	<u>(141,455.00)</u>	<u>5,489,607.00</u>	<u>5,140,740.13</u>	<u>348,866.87</u>
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	55,000.00		55,000.00	54,404.88	595.12
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>55,000.00</u>	<u>-</u>	<u>55,000.00</u>	<u>54,404.88</u>	<u>595.12</u>
Undistributed Expenditures - Health Services:					
Salaries	88,272.00	42,400.00	130,672.00	130,258.00	414.00
Purchased Professional and Technical Services	1,000.00		1,000.00		1,000.00
Other Purchased Services					
Supplies and Materials	<u>3,400.00</u>	<u>(3,400.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures - Health Services	<u>92,672.00</u>	<u>39,000.00</u>	<u>131,672.00</u>	<u>130,258.00</u>	<u>1,414.00</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	95,308.00		95,308.00	94,108.00	1,200.00
Purchased Professional Educational Services					
Other Purchased Services					
Total Undistributed Expenditures - Guidance	<u>95,308.00</u>	<u>-</u>	<u>95,308.00</u>	<u>94,108.00</u>	<u>1,200.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Dr. Henry H. Davis Elementary School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	\$ 118,221.00	\$ 105,000.00	\$ 223,221.00	\$ 123,329.36	\$ 99,891.64
Purchased Professional Educational Services					
Supplies and Materials	<u>7,200.00</u>	<u>(3,945.00)</u>	<u>3,255.00</u>	<u>1,378.08</u>	<u>1,876.92</u>
Total Undistributed Expenditures - Improvement Instructional Services	<u>125,421.00</u>	<u>101,055.00</u>	<u>226,476.00</u>	<u>124,707.44</u>	<u>101,768.56</u>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	3,500.00		3,500.00		3,500.00
Other Purchased Services					
Supplies and Materials					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>3,500.00</u>	<u>-</u>	<u>3,500.00</u>	<u>-</u>	<u>3,500.00</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	147,511.00		147,511.00	124,831.04	22,679.96
Salaries of Secretarial and Clerical Assistants	59,441.00		59,441.00	58,840.80	600.20
Other Purchased Services					
Supplies and Materials					
Total Undistributed Expenditures - Support Services-School Admin.	<u>206,952.00</u>	<u>-</u>	<u>206,952.00</u>	<u>183,671.84</u>	<u>23,280.16</u>
Undistributed Expenditures - Security:					
Salaries	89,938.00		89,938.00	62,247.40	27,690.60
General Supplies	<u>2,000.00</u>	<u>(2,000.00)</u>	<u>89,938.00</u>	<u>62,247.40</u>	<u>27,690.60</u>
Total Undistributed Expenditures - Security	<u>91,938.00</u>	<u>(2,000.00)</u>	<u>89,938.00</u>	<u>62,247.40</u>	<u>27,690.60</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Dr. Henry H. Davis Elementary School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 4,505.00	\$ 2,995.00
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	1,188,000.00	-	1,188,000.00	1,188,000.00	-
Total Undistributed Expenditures	1,866,291.00	138,055.00	2,004,346.00	1,841,902.56	162,443.44
<b>Total General Current Expense</b>	<b>7,497,353.00</b>	<b>(3,400.00)</b>	<b>7,493,953.00</b>	<b>6,982,642.69</b>	<b>511,310.31</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		3,400.00	3,400.00	3,394.36	5.64
Grades 9-12					
Total Equipment	-	3,400.00	3,400.00	3,394.36	5.64
<b>District-Wide School Based Expenditures</b>	<b>7,497,353.00</b>	<b>-</b>	<b>7,497,353.00</b>	<b>6,986,037.05</b>	<b>511,315.95</b>
Other Financing Sources :					
Operating Transfer In	7,497,353.00	-	7,497,353.00	6,986,037.05	(511,315.95)
Total Other Financing Sources:	7,497,353.00	-	7,497,353.00	6,986,037.05	(511,315.95)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Thomas H. Dudley Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 328,903.00	\$ 142,780.00	\$ 471,683.00	\$ 400,725.55	\$ 70,957.45
Grades 1-5	1,604,454.00	56,000.00	1,660,454.00	1,659,636.96	817.04
Grades 6-8	534,187.00	(9,000.00)	525,187.00	473,278.81	51,908.19
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	73,790.00		73,790.00	36,640.00	37,150.00
Purchased Professional - Educational Services		700.00	700.00	691.50	8.50
Other Purchased Services					
General Supplies	19,444.76	21,571.52	41,016.28	37,949.85	3,066.43
Textbooks	3,577.00	(3,577.00)			
Other Objects	10,000.00	1,990.50	11,990.50	9,602.84	2,387.66
<b>Total Regular Programs</b>	<b>2,574,355.76</b>	<b>210,465.02</b>	<b>2,784,820.78</b>	<b>2,618,525.51</b>	<b>166,295.27</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
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, 2023

**School: Thomas H. Dudley Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers	74,919.00		74,919.00	74,319.00	600.00
Other Salaries for Instruction	31,815.00	6,000.00	37,815.00	37,240.00	575.00
<b>Total Behavioral Disabilities</b>	<b>106,734.00</b>	<b>6,000.00</b>	<b>112,734.00</b>	<b>111,559.00</b>	<b>1,175.00</b>
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Resource Room / Resource Center:					
Salaries of Teachers	432,375.00	(23,000.00)	409,375.00	381,353.70	28,021.30
Other Salaries for Instruction					
<b>Total Resource Room / Resource Center</b>	<b>432,375.00</b>	<b>(23,000.00)</b>	<b>409,375.00</b>	<b>381,353.70</b>	<b>28,021.30</b>
Autism:					
Salaries of Teachers	300,531.00		300,531.00	238,174.40	62,356.60
Other Salaries for Instruction	72,680.00		72,680.00	35,440.00	37,240.00
<b>Total Autism</b>	<b>373,211.00</b>	<b>-</b>	<b>373,211.00</b>	<b>273,614.40</b>	<b>99,596.60</b>
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
<b>Total Preschool Disabilities - Full-Time:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Special Education</b>	<b>912,320.00</b>	<b>(17,000.00)</b>	<b>895,320.00</b>	<b>766,527.10</b>	<b>128,792.90</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, 2023

**School: Thomas H. Dudley Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 744,518.00	\$ (176,000.00)	\$ 568,518.00	\$ 563,283.40	\$ 5,234.60
Other Salaries for Instruction	<u>73,719.00</u>	<u>(3,027.52)</u>	<u>70,691.48</u>	<u>11,081.95</u>	<u>59,609.53</u>
Total Bilingual Education	<u>818,237.00</u>	<u>(179,027.52)</u>	<u>639,209.48</u>	<u>574,365.35</u>	<u>64,844.13</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services		1,080.00	1,080.00	1,030.00	50.00
Supplies and Materials	<u>15,000.00</u>	<u>(4,957.50)</u>	<u>10,042.50</u>	<u>1,088.75</u>	<u>8,953.75</u>
Total School Sponsored Athletics - Instruction	<u>15,000.00</u>	<u>(3,877.50)</u>	<u>11,122.50</u>	<u>2,118.75</u>	<u>9,003.75</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs - 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>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Thomas H. Dudley Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction: Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Alternative Education Program - Support Services: Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>4,319,912.76</u>	<u>10,560.00</u>	<u>4,330,472.76</u>	<u>3,961,536.71</u>	<u>368,936.05</u>
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	59,595.00		59,595.00	59,594.88	0.12
Total Undistributed Expenditures - Attendance and Social Work	<u>59,595.00</u>	<u>-</u>	<u>59,595.00</u>	<u>59,594.88</u>	<u>0.12</u>
Undistributed Expenditures - Health Services: Salaries Purchased Professional and Technical Services Other Purchased Services Supplies and Materials	92,772.00 3,000.00	7,000.00 (3,000.00)	99,772.00	99,420.60	351.40
Total Undistributed Expenditures - Health Services	<u>95,772.00</u>	<u>4,000.00</u>	<u>99,772.00</u>	<u>99,420.60</u>	<u>351.40</u>
Undistributed Expenditures - Guidance: Salaries of Other Professional Staff Purchased Professional Educational Services Other Purchased Services	96,355.00		96,355.00	95,155.00	1,200.00
Total Undistributed Expenditures - Guidance	<u>96,355.00</u>	<u>-</u>	<u>96,355.00</u>	<u>95,155.00</u>	<u>1,200.00</u>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Thomas H. Dudley Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	\$ 132,338.00	\$ (12,000.00)	\$ 120,338.00	\$ 113,509.48	\$ 6,828.52
Purchased Professional Educational Services					
Supplies and Materials	<u>9,000.00</u>	<u>(9,000.00)</u>	<u></u>	<u></u>	<u></u>
Total Undistributed Expenditures - Improvement Instructional Services	<u>141,338.00</u>	<u>(21,000.00)</u>	<u>120,338.00</u>	<u>113,509.48</u>	<u>6,828.52</u>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services					
Other Purchased Services					
Supplies and Materials		<u>1,440.00</u>	<u>1,440.00</u>	<u>1,440.00</u>	<u></u>
Total Undistributed Expenditures - Instructional Staff Training Services	<u>-</u>	<u>1,440.00</u>	<u>1,440.00</u>	<u>1,440.00</u>	<u>-</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	124,319.00	12,000.00	136,319.00	135,505.68	813.32
Salaries of Secretarial and Clerical Assistants	30,638.00	(2,000.00)	28,638.00	12,239.19	16,398.81
Other Purchased Services					
Supplies and Materials					
Total Undistributed Expenditures - Support Services-School Admin.	<u>154,957.00</u>	<u>10,000.00</u>	<u>164,957.00</u>	<u>147,744.87</u>	<u>17,212.13</u>
Undistributed Expenditures - Security:					
Salaries	176,509.00		176,509.00	125,758.00	50,751.00
General Supplies					
Total Undistributed Expenditures - Security	<u>176,509.00</u>	<u>-</u>	<u>176,509.00</u>	<u>125,758.00</u>	<u>50,751.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

<u>School: Thomas H. Dudley Family School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ 10,000.00	\$ (4,000.00)	\$ 6,000.00	\$ 3,461.00	\$ 2,539.00
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	823,000.00	(1,000.00)	822,000.00	822,000.00	-
Total Undistributed Expenditures	1,557,526.00	(10,560.00)	1,546,966.00	1,468,083.83	78,882.17
<b>Total General Current Expense</b>	<b>5,877,438.76</b>	<b>-</b>	<b>5,877,438.76</b>	<b>5,429,620.54</b>	<b>447,818.22</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5					
Grades 9-12					
Total Equipment	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<b>5,877,438.76</b>	<b>-</b>	<b>5,877,438.76</b>	<b>5,429,620.54</b>	<b>447,818.22</b>
Other Financing Sources :					
Operating Transfer In	5,875,571.00	-	5,875,571.00	5,427,752.78	(447,818.22)
Total Other Financing Sources:	5,875,571.00	-	5,875,571.00	5,427,752.78	(447,818.22)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	(1,867.76)	-	(1,867.76)	(1,867.76)	-
Fund Balances - July 1	1,867.76	-	1,867.76	1,867.76	-
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, 2023

**School: Early Childhood Development Center**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Other Purchased Services					
General Supplies		\$ 5,700.00	\$ 5,700.00	\$ 3,935.61	\$ 1,764.39
Textbooks					
Other Objects					
<b>Total Regular Programs</b>	<b>\$ -</b>	<b>5,700.00</b>	<b>5,700.00</b>	<b>3,935.61</b>	<b>1,764.39</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
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, 2023

**School: Early Childhood Development Center**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
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	559,250.00	(94,000.00)	465,250.00	450,723.70	14,526.30
Other Salaries for Instruction					
Total Resource Room / Resource Center	559,250.00	(94,000.00)	465,250.00	450,723.70	14,526.30
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Autism	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers	182,580.00	94,000.00	276,580.00	275,648.00	932.00
Other Salaries for Instruction	66,585.00		66,585.00	24,808.00	41,777.00
General Supplies	11,400.00	(5,700.00)	5,700.00	1,483.99	4,216.01
Total Preschool Disabilities - Full-Time:	260,565.00	88,300.00	348,865.00	301,939.99	46,925.01
Total Special Education	819,815.00	(5,700.00)	814,115.00	752,663.69	61,451.31

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Early Childhood Development Center**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
 Total Bilingual Education	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Other Objects					
 Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
 Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
 Total Before/After School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries					
 Total Before/After School Programs	<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, 2023

**School: Early Childhood Development Center**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction: Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Alternative Education Program - Support Services: Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>819,815.00</u>	<u>-</u>	<u>819,815.00</u>	<u>756,599.30</u>	<u>63,215.70</u>
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 Other Purchased Services Supplies and Materials					
Total Undistributed Expenditures - Health Services	-	-	-	-	-
Undistributed Expenditures - Guidance: Salaries of Other Professional Staff Purchased Professional Educational Services Other Purchased Services					
Total Undistributed Expenditures - Guidance	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Early Childhood Development Center**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries					
Purchased Professional Educational Services					
Supplies and Materials					
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	-	-	-	-	-
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services					
Other Purchased Services					
Supplies and Materials					
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir					
Salaries of Secretarial and Clerical Assistants					
Other Purchased Services					
Supplies and Materials					
<b>Total Undistributed Expenditures - Support Services-School Admin.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Undistributed Expenditures - Security:					
Salaries					
General Supplies					
<b>Total Undistributed Expenditures - Security</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, 2023

**School: Early Childhood Development Center**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ -	\$ -	\$ -	\$ -	\$ -
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	154,000.00	-	154,000.00	154,000.00	-
Total Undistributed Expenditures	154,000.00	-	154,000.00	154,000.00	-
<b>Total General Current Expense</b>	<b>973,815.00</b>	<b>-</b>	<b>973,815.00</b>	<b>910,599.30</b>	<b>63,215.70</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5					
Grades 9-12					
Total Equipment	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<b>973,815.00</b>	<b>-</b>	<b>973,815.00</b>	<b>910,599.30</b>	<b>63,215.70</b>
Other Financing Sources :					
Operating Transfer In	973,815.00	-	973,815.00	910,599.30	(63,215.70)
Total Other Financing Sources:	973,815.00	-	973,815.00	910,599.30	(63,215.70)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Forest Hill School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 471,466.00	\$ (182,400.00)	\$ 289,066.00	\$ 217,963.00	\$ 71,103.00
Grades 1-5	2,284,026.00	(18,351.00)	2,265,675.00	2,176,718.66	88,956.34
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	145,985.00		145,985.00	137,645.04	8,339.96
Purchased Professional - Educational Services					
Other Purchased Services					
General Supplies	26,200.00	4,800.00	31,000.00	25,941.09	5,058.91
Textbooks	15,000.00	(5,500.00)	9,500.00	2,624.96	6,875.04
Other Objects	8,000.00	3,349.56	11,349.56	9,804.56	1,545.00
Total Regular Programs	<u>2,950,677.00</u>	<u>(198,101.44)</u>	<u>2,752,575.56</u>	<u>2,570,697.31</u>	<u>181,878.25</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	93,372.00	78,000.00	171,372.00	170,891.00	481.00
Other Salaries for Instruction		67,000.00	67,000.00	66,526.42	473.58
Total Cognitive - Moderate	<u>93,372.00</u>	<u>145,000.00</u>	<u>238,372.00</u>	<u>237,417.42</u>	<u>954.58</u>
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction		28,000.00	28,000.00	27,852.85	147.15
Total Learning and/or Language Disabilities	<u>-</u>	<u>28,000.00</u>	<u>28,000.00</u>	<u>27,852.85</u>	<u>147.15</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, 2023

**School: Forest Hill School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	71,219.00	13,900.00	85,119.00	85,029.99	89.01
Other Salaries for Instruction					
Total Multiple Disabilities	71,219.00	13,900.00	85,119.00	85,029.99	89.01
Resource Room / Resource Center:					
Salaries of Teachers	439,477.00	3,500.00	442,977.00	371,560.95	71,416.05
Other Salaries for Instruction					
Total Resource Room / Resource Center	439,477.00	3,500.00	442,977.00	371,560.95	71,416.05
Autism:					
Salaries of Teachers	222,859.00	(70,000.00)	152,859.00	152,593.00	266.00
Other Salaries for Instruction	36,640.00	35,000.00	71,640.00	70,790.00	850.00
Total Autism	259,499.00	(35,000.00)	224,499.00	223,383.00	1,116.00
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	863,567.00	155,400.00	1,018,967.00	945,244.21	73,722.79

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Forest Hill School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 36,510.00	\$ (2,449.56)	\$ 34,060.44		\$ 34,060.44
Other Salaries for Instruction					
Total Bilingual Education	<u>36,510.00</u>	<u>(2,449.56)</u>	<u>34,060.44</u>	<u>\$ -</u>	<u>34,060.44</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries					
Total Before/After School Programs	<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, 2023

**School: Forest Hill School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction: Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Alternative Education Program - Support Services: Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>3,850,754.00</u>	<u>(45,151.00)</u>	<u>3,805,603.00</u>	<u>3,515,941.52</u>	<u>289,661.48</u>
Undistributed Expenditures - Attendance and Social Work: Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	66,577.00	1,500.00	68,077.00	67,823.46	253.54
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>66,577.00</u>	<u>1,500.00</u>	<u>68,077.00</u>	<u>67,823.46</u>	<u>253.54</u>
Undistributed Expenditures - Health Services: Salaries	90,817.00	1,500.00	92,317.00	90,817.00	1,500.00
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	<u>2,000.00</u>	<u>(2,000.00)</u>	<u></u>	<u></u>	<u></u>
Total Undistributed Expenditures - Health Services	<u>92,817.00</u>	<u>(500.00)</u>	<u>92,317.00</u>	<u>90,817.00</u>	<u>1,500.00</u>
Undistributed Expenditures - Guidance: Salaries of Other Professional Staff	98,445.00	(1,000.00)	97,445.00	55,429.65	42,015.35
Purchased Professional Educational Services					
Other Purchased Services					
Total Undistributed Expenditures - Guidance	<u>98,445.00</u>	<u>(1,000.00)</u>	<u>97,445.00</u>	<u>55,429.65</u>	<u>42,015.35</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, 2023

**School: Forest Hill School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	\$ 120,924.00		\$ 120,924.00	\$ 119,902.64	\$ 1,021.36
Purchased Professional Educational Services					
Supplies and Materials	<u>1,000.00</u>	<u>\$ (600.00)</u>	<u>400.00</u>	<u>150.00</u>	<u>250.00</u>
Total Undistributed Expenditures - Improvement Instructional Services	<u>121,924.00</u>	<u>(600.00)</u>	<u>121,324.00</u>	<u>120,052.64</u>	<u>1,271.36</u>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services					
Other Purchased Services					
Supplies and Materials	<u>3,500.00</u>	<u>(1,220.00)</u>	<u>2,280.00</u>	<u>872.00</u>	<u>1,408.00</u>
Total Undistributed Expenditures - Instructional Staff Training Services	<u>3,500.00</u>	<u>(1,220.00)</u>	<u>2,280.00</u>	<u>872.00</u>	<u>1,408.00</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	123,720.00		123,720.00	113,119.71	10,600.29
Salaries of Secretarial and Clerical Assistants	56,758.00		56,758.00	54,615.78	2,142.22
Other Purchased Services					
Supplies and Materials		<u>1,820.00</u>	<u>1,820.00</u>	<u>1,710.06</u>	<u>109.94</u>
Total Undistributed Expenditures - Support Services-School Admin.	<u>180,478.00</u>	<u>1,820.00</u>	<u>182,298.00</u>	<u>169,445.55</u>	<u>12,852.45</u>
Undistributed Expenditures - Security:					
Salaries		45,351.00	45,351.00	45,351.00	
General Supplies	<u>3,500.00</u>		<u>3,500.00</u>	<u>1,567.63</u>	<u>1,932.37</u>
Total Undistributed Expenditures - Security	<u>3,500.00</u>	<u>45,351.00</u>	<u>48,851.00</u>	<u>46,918.63</u>	<u>1,932.37</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Forest Hill School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ 7,000.00	\$ (200.00)	\$ 6,800.00	\$ 6,661.00	\$ 139.00
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	907,000.00	-	907,000.00	907,000.00	-
Total Undistributed Expenditures	1,481,241.00	45,151.00	1,526,392.00	1,465,019.93	61,372.07
<b>Total General Current Expense</b>	<b>5,331,995.00</b>	<b>-</b>	<b>5,331,995.00</b>	<b>4,980,961.45</b>	<b>351,033.55</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5					
Grades 9-12					
Total Equipment	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<b>5,331,995.00</b>	<b>-</b>	<b>5,331,995.00</b>	<b>4,980,961.45</b>	<b>351,033.55</b>
Other Financing Sources :					
Operating Transfer In	5,331,995.00	-	5,331,995.00	4,980,961.45	(351,033.55)
Total Other Financing Sources:	5,331,995.00	-	5,331,995.00	4,980,961.45	(351,033.55)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Riletta Twyne Cream Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 269,561.00	\$ 125,078.00	\$ 394,639.00	\$ 394,632.44	\$ 6.56
Grades 1-5	343,590.00	156,522.00	500,112.00	499,557.42	554.58
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	61,095.00	(60,000.00)	1,095.00		1,095.00
Purchased Professional - Educational Services					
Other Purchased Services					
General Supplies	9,000.00	(895.00)	8,105.00	7,983.76	121.24
Textbooks					
Other Objects	<u>3,000.00</u>	<u>245.00</u>	<u>3,245.00</u>	<u>3,245.00</u>	
Total Regular Programs	<u>686,246.00</u>	<u>220,950.00</u>	<u>907,196.00</u>	<u>905,418.62</u>	<u>1,777.38</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Learning and/or Language Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Riletta Twyne Cream Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
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	167,591.00	(19,850.00)	147,741.00	147,741.00	
Other Salaries for Instruction					
Total Resource Room / Resource Center	167,591.00	(19,850.00)	147,741.00	147,741.00	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Autism	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	167,591.00	(19,850.00)	147,741.00	147,741.00	-

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Riletta Twyne Cream Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 44,886.00		\$ 44,886.00	\$ 44,886.00	
Other Salaries for Instruction					
Total Bilingual Education	<u>44,886.00</u>	<u>\$ -</u>	<u>44,886.00</u>	<u>44,886.00</u>	<u>\$ -</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries					
Total Before/After School Programs	<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, 2023

**School: Riletta Twyne Cream Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction: Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Alternative Education Program - Support Services: Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>898,723.00</u>	<u>201,100.00</u>	<u>1,099,823.00</u>	<u>1,098,045.62</u>	<u>1,777.38</u>
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 Other Purchased Services Supplies and Materials	 1,500.00 1,000.00	 (1,500.00) (1,000.00)			
Total Undistributed Expenditures - Health Services	<u>2,500.00</u>	<u>(2,500.00)</u>	-	-	-
Undistributed Expenditures - Guidance: Salaries of Other Professional Staff Purchased Professional Educational Services Other Purchased Services					
Total Undistributed Expenditures - Guidance	-	-	-	-	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Riletta Twyne Cream Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries					
Purchased Professional Educational Services					
Supplies and Materials					
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	-	-	-	-	-
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services					
Other Purchased Services					
Supplies and Materials					
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir					
Salaries of Secretarial and Clerical Assistants					
Other Purchased Services					
Supplies and Materials		400.00	400.00	304.30	95.70
<b>Total Undistributed Expenditures - Support Services-School Admin.</b>	<b>-</b>	<b>400.00</b>	<b>400.00</b>	<b>304.30</b>	<b>95.70</b>
Undistributed Expenditures - Security:					
Salaries					
General Supplies					
<b>Total Undistributed Expenditures - Security</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, 2023

**School: Riletta Twyne Cream Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ 2,000.00	\$ (1,000.00)	\$ 1,000.00	\$ 940.56	\$ 59.44
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	198,000.00	(198,000.00)	-	-	-
Total Undistributed Expenditures	202,500.00	(201,100.00)	1,400.00	1,244.86	155.14
<b>Total General Current Expense</b>	<b>1,101,223.00</b>	<b>-</b>	<b>1,101,223.00</b>	<b>1,099,290.48</b>	<b>1,932.52</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5					
Grades 9-12					
Total Equipment	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<b>1,101,223.00</b>	<b>-</b>	<b>1,101,223.00</b>	<b>1,099,290.48</b>	<b>1,932.52</b>
Other Financing Sources :					
Operating Transfer In	1,101,223.00	-	1,101,223.00	1,099,290.48	(1,932.52)
Total Other Financing Sources:	1,101,223.00	-	1,101,223.00	1,099,290.48	(1,932.52)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Veterans Memorial Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 276,452.00	\$ (77,395.00)	\$ 199,057.00	\$ 182,980.00	\$ 16,077.00
Grades 1-5	1,795,744.00	38,000.00	1,833,744.00	1,833,345.45	398.55
Grades 6-8	524,816.00	101,000.00	625,816.00	625,424.28	391.72
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	52,775.00	42,619.00	95,394.00	94,735.00	659.00
Purchased Professional - Educational Services	3,500.00	(3,500.00)			
Other Purchased Services					
General Supplies	16,900.00	10,195.32	27,095.32	19,332.47	7,762.85
Textbooks					
Other Objects	4,000.00	12,543.68	16,543.68	9,534.59	7,009.09
<b>Total Regular Programs</b>	<b>2,674,187.00</b>	<b>123,463.00</b>	<b>2,797,650.00</b>	<b>2,765,351.79</b>	<b>32,298.21</b>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
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	168,927.00	(74,219.00)	94,708.00	94,708.00	
Other Salaries for Instruction					
<b>Total Learning and/or Language Disabilities</b>	<b>168,927.00</b>	<b>(74,219.00)</b>	<b>94,708.00</b>	<b>94,708.00</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, 2023

**School: Veterans Memorial Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers	90,672.00		90,672.00	89,472.00	1,200.00
Other Salaries for Instruction		33,000.00	33,000.00	32,409.25	590.75
<b>Total Behavioral Disabilities</b>	<b>90,672.00</b>	<b>33,000.00</b>	<b>123,672.00</b>	<b>121,881.25</b>	<b>1,790.75</b>
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Resource Room / Resource Center:					
Salaries of Teachers	525,698.00	(42,600.00)	483,098.00	482,117.60	980.40
Other Salaries for Instruction					
<b>Total Resource Room / Resource Center</b>	<b>525,698.00</b>	<b>(42,600.00)</b>	<b>483,098.00</b>	<b>482,117.60</b>	<b>980.40</b>
Autism:					
Salaries of Teachers	89,772.00	(89,772.00)			
Other Salaries for Instruction	72,530.00		72,530.00	12,372.00	60,158.00
<b>Total Autism</b>	<b>162,302.00</b>	<b>(89,772.00)</b>	<b>72,530.00</b>	<b>12,372.00</b>	<b>60,158.00</b>
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
<b>Total Preschool Disabilities - Full-Time:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Special Education</b>	<b>947,599.00</b>	<b>(173,591.00)</b>	<b>774,008.00</b>	<b>711,078.85</b>	<b>62,929.15</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, 2023

**School: Veterans Memorial Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 752,027.00	\$ (10,000.00)	\$ 742,027.00	\$ 668,071.81	\$ 73,955.19
Other Salaries for Instruction	<u>17,892.00</u>	<u></u>	<u>17,892.00</u>	<u></u>	<u>17,892.00</u>
Total Bilingual Education	<u>769,919.00</u>	<u>(10,000.00)</u>	<u>759,919.00</u>	<u>668,071.81</u>	<u>91,847.19</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials		400.00	400.00		400.00
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>400.00</u>	<u>400.00</u>	<u>-</u>	<u>400.00</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services		500.00	500.00	490.00	10.00
Supplies and Materials	<u>27,650.00</u>	<u>(25,939.00)</u>	<u>1,711.00</u>	<u></u>	<u>1,711.00</u>
Total School Sponsored Athletics - Instruction	<u>27,650.00</u>	<u>(25,439.00)</u>	<u>2,211.00</u>	<u>490.00</u>	<u>1,721.00</u>
Before/After School Programs - Instruction:					
Salaries		10,800.00	10,800.00	938.50	9,861.50
Other Salaries of Instruction					
Total Before/After School Programs - Instruction	<u>-</u>	<u>10,800.00</u>	<u>10,800.00</u>	<u>938.50</u>	<u>9,861.50</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>10,800.00</u>	<u>10,800.00</u>	<u>938.50</u>	<u>9,861.50</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Veterans Memorial Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction: Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Alternative Education Program - Support Services: Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>4,419,355.00</u>	<u>(74,367.00)</u>	<u>4,344,988.00</u>	<u>4,145,930.95</u>	<u>199,057.05</u>
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	61,164.00	48,000.00	109,164.00	108,890.43	273.57
Total Undistributed Expenditures - Attendance and Social Work	<u>61,164.00</u>	<u>48,000.00</u>	<u>109,164.00</u>	<u>108,890.43</u>	<u>273.57</u>
Undistributed Expenditures - Health Services: Salaries Purchased Professional and Technical Services Other Purchased Services Supplies and Materials	91,472.00 900.00 1,332.00	(101.00) (1,332.00)	91,371.00 900.00	90,872.00	499.00 900.00
Total Undistributed Expenditures - Health Services	<u>93,704.00</u>	<u>(1,433.00)</u>	<u>92,271.00</u>	<u>90,872.00</u>	<u>1,399.00</u>
Undistributed Expenditures - Guidance: Salaries of Other Professional Staff Purchased Professional Educational Services Other Purchased Services	51,887.00	(25,000.00)	26,887.00		26,887.00
Total Undistributed Expenditures - Guidance	<u>51,887.00</u>	<u>(25,000.00)</u>	<u>26,887.00</u>	<u>-</u>	<u>26,887.00</u>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Veterans Memorial Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	\$ 231,654.00	\$ 25,500.00	\$ 257,154.00	\$ 190,969.04	\$ 66,184.96
Purchased Professional Educational Services					
Supplies and Materials	<u>5,550.00</u>	<u>(5,000.00)</u>	<u>550.00</u>	<u></u>	<u>550.00</u>
Total Undistributed Expenditures - Improvement Instructional Services	<u>237,204.00</u>	<u>20,500.00</u>	<u>257,704.00</u>	<u>190,969.04</u>	<u>66,734.96</u>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services					
Other Purchased Services					
Supplies and Materials					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	151,527.00	3,700.00	155,227.00	155,214.42	12.58
Salaries of Secretarial and Clerical Assistants	55,521.00	4,600.00	60,121.00	60,040.80	80.20
Other Purchased Services					
Supplies and Materials					
Total Undistributed Expenditures - Support Services-School Admin.	<u>207,048.00</u>	<u>8,300.00</u>	<u>215,348.00</u>	<u>215,255.22</u>	<u>92.78</u>
Undistributed Expenditures - Security:					
Salaries	57,276.00	24,000.00	81,276.00	81,158.86	117.14
General Supplies	<u>1,000.00</u>	<u></u>	<u>1,000.00</u>	<u></u>	<u>1,000.00</u>
Total Undistributed Expenditures - Security	<u>58,276.00</u>	<u>24,000.00</u>	<u>82,276.00</u>	<u>81,158.86</u>	<u>1,117.14</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, 2023

**School: Veterans Memorial Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ 6,600.00	\$ -	\$ 6,600.00	\$ 6,300.75	\$ 299.25
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	985,000.00	-	985,000.00	985,000.00	-
Total Undistributed Expenditures	1,700,883.00	74,367.00	1,775,250.00	1,678,446.30	96,803.70
<b>Total General Current Expense</b>	<b>6,120,238.00</b>	<b>-</b>	<b>6,120,238.00</b>	<b>5,824,377.25</b>	<b>295,860.75</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5					
Grades 9-12					
Total Equipment	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<b>6,120,238.00</b>	<b>-</b>	<b>6,120,238.00</b>	<b>5,824,377.25</b>	<b>295,860.75</b>
Other Financing Sources :					
Operating Transfer In	6,120,238.00	-	6,120,238.00	5,824,377.25	(295,860.75)
Total Other Financing Sources:	6,120,238.00	-	6,120,238.00	5,824,377.25	(295,860.75)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Henry B. Wilson Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 448,970.00		\$ 448,970.00	\$ 300,226.00	\$ 148,744.00
Grades 1-5	2,500,966.00	\$ (467.55)	2,500,498.45	2,048,596.86	451,901.59
Grades 6-8	814,320.00		814,320.00	686,837.76	127,482.24
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	115,870.00		115,870.00	115,870.00	
Purchased Professional - Educational Services					
Other Purchased Services					
General Supplies	33,000.00	(9,933.50)	23,066.50	18,747.40	4,319.10
Textbooks					
Other Objects		8,491.05	8,491.05	7,914.84	576.21
Total Regular Programs	<u>3,913,126.00</u>	<u>(1,910.00)</u>	<u>3,911,216.00</u>	<u>3,178,192.86</u>	<u>733,023.14</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	364,924.00	52,000.00	416,924.00	416,492.64	431.36
Other Salaries for Instruction	32,715.00		32,715.00	32,715.00	
Total Learning and/or Language Disabilities	<u>397,639.00</u>	<u>52,000.00</u>	<u>449,639.00</u>	<u>449,207.64</u>	<u>431.36</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, 2023

**School: Henry B. Wilson Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
Auditory Impairments:					
Salaries of Teachers	\$ 69,520.00	\$ (69,520.00)	\$ -	\$ -	\$ -
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	331,276.00	(72,480.00)	258,796.00	189,066.88	69,729.12
Other Salaries for Instruction					
Total Resource Room / Resource Center	331,276.00	(72,480.00)	258,796.00	189,066.88	69,729.12
Autism:					
Salaries of Teachers	74,919.00	90,000.00	164,919.00	162,958.41	1,960.59
Other Salaries for Instruction					
Total Autism	74,919.00	90,000.00	164,919.00	162,958.41	1,960.59
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	873,354.00	-	873,354.00	801,232.93	72,121.07

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Henry B. Wilson Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 44,886.00		\$ 44,886.00	\$ 44,886.00	
Other Salaries for Instruction					
Total Bilingual Education	<u>44,886.00</u>	<u>\$ -</u>	<u>44,886.00</u>	<u>44,886.00</u>	<u>\$ -</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials		900.00	900.00	303.57	596.43
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>900.00</u>	<u>900.00</u>	<u>303.57</u>	<u>596.43</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services		1,010.00	1,010.00	830.00	180.00
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>1,010.00</u>	<u>1,010.00</u>	<u>830.00</u>	<u>180.00</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries	-	-	-	-	-
Total Before/After School Programs	<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, 2023

**School: Henry B. Wilson Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
<b>General Current Expense (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Alternative Education Program - Support Services:					
Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>4,831,366.00</u>	<u>-</u>	<u>4,831,366.00</u>	<u>4,025,445.36</u>	<u>805,920.64</u>
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	55,911.00	16,000.00	71,911.00	71,342.22	568.78
Supplies and Materials		110.00	110.00	46.20	63.80
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>55,911.00</u>	<u>16,110.00</u>	<u>72,021.00</u>	<u>71,388.42</u>	<u>632.58</u>
Undistributed Expenditures - Health Services:					
Salaries	220,721.00	64,400.00	285,121.00	284,973.22	147.78
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	<u>2,000.00</u>	<u>(2,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures - Health Services	<u>222,721.00</u>	<u>62,400.00</u>	<u>285,121.00</u>	<u>284,973.22</u>	<u>147.78</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	92,672.00		92,672.00	91,472.00	1,200.00
Purchased Professional Educational Services					
Other Purchased Services					
Total Undistributed Expenditures - Guidance	<u>92,672.00</u>	<u>-</u>	<u>92,672.00</u>	<u>91,472.00</u>	<u>1,200.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Henry B. Wilson Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	\$ 215,235.00	\$ (88,200.00)	\$ 127,035.00	\$ 125,778.88	\$ 1,256.12
Purchased Professional Educational Services					
Supplies and Materials	<u>3,202.00</u>	<u>(960.00)</u>	<u>2,242.00</u>	<u>1,349.70</u>	<u>892.30</u>
Total Undistributed Expenditures - Improvement Instructional Services	<u>218,437.00</u>	<u>(89,160.00)</u>	<u>129,277.00</u>	<u>127,128.58</u>	<u>2,148.42</u>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services					
Other Purchased Services					
Supplies and Materials					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	126,831.00	12,000.00	138,831.00	138,676.47	154.53
Salaries of Secretarial and Clerical Assistants	56,038.00		56,038.00	55,630.85	407.15
Other Purchased Services					
Supplies and Materials		<u>100.00</u>	<u>100.00</u>		<u>100.00</u>
Total Undistributed Expenditures - Support Services-School Admin.	<u>182,869.00</u>	<u>12,100.00</u>	<u>194,969.00</u>	<u>194,307.32</u>	<u>661.68</u>
Undistributed Expenditures - Security:					
Salaries	140,495.00	(2,200.00)	138,295.00	130,260.00	8,035.00
General Supplies		<u>250.00</u>	<u>250.00</u>	<u>233.50</u>	<u>16.50</u>
Total Undistributed Expenditures - Security	<u>140,495.00</u>	<u>(1,950.00)</u>	<u>138,545.00</u>	<u>130,493.50</u>	<u>8,051.50</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Henry B. Wilson Family School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ -	\$ 500.00	\$ 500.00	\$ 340.00	\$ 160.00
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	1,062,000.00	-	1,062,000.00	1,062,000.00	-
Total Undistributed Expenditures	1,975,105.00	-	1,975,105.00	1,962,103.04	13,001.96
<b>Total General Current Expense</b>	<b>6,806,471.00</b>	<b>-</b>	<b>6,806,471.00</b>	<b>5,987,548.40</b>	<b>818,922.60</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5					
Grades 9-12					
Total Equipment	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<b>6,806,471.00</b>	<b>-</b>	<b>6,806,471.00</b>	<b>5,987,548.40</b>	<b>818,922.60</b>
Other Financing Sources :					
Operating Transfer In	6,806,471.00	-	6,806,471.00	5,987,548.40	(818,922.60)
Total Other Financing Sources:	6,806,471.00	-	6,806,471.00	5,987,548.40	(818,922.60)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: East Side 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	\$ 3,024,598.00	\$ (135,000.00)	\$ 2,889,598.00	\$ 2,842,073.72	\$ 47,524.28
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Other Purchased Services					
General Supplies	29,133.00	18,200.00	47,333.00	37,178.16	10,154.84
Textbooks	5,259.00		5,259.00	1,356.00	3,903.00
Other Objects	12,500.00	(8,200.00)	4,300.00	4,050.96	249.04
	<u>3,071,490.00</u>	<u>(125,000.00)</u>	<u>2,946,490.00</u>	<u>2,884,658.84</u>	<u>61,831.16</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
	-	-	-	-	-
Total Cognitive - Moderate					
Learning and/or Language Disabilities:					
Salaries of Teachers		175,000.00	175,000.00	174,013.40	986.60
Other Salaries for Instruction					
	-	175,000.00	175,000.00	174,013.40	986.60
Total Learning and/or Language Disabilities					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: East Side High School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers	180,280.00	(80,000.00)	100,280.00	95,420.60	4,859.40
Other Salaries for Instruction					
Total Multiple Disabilities	180,280.00	(80,000.00)	100,280.00	95,420.60	4,859.40
Resource Room / Resource Center:					
Salaries of Teachers	850,773.00	(95,000.00)	755,773.00	755,199.00	574.00
Other Salaries for Instruction	106,120.00	(50,000.00)	56,120.00		56,120.00
Total Resource Room / Resource Center	956,893.00	(145,000.00)	811,893.00	755,199.00	56,694.00
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Autism	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Total Preschool Disabilities - Full-Time:	-	-	-	-	-
Total Special Education	1,137,173.00	(50,000.00)	1,087,173.00	1,024,633.00	62,540.00

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: East Side High School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 772,640.00	\$ (113,500.00)	\$ 659,140.00	\$ 622,616.25	\$ 36,523.75
Other Salaries for Instruction					
Total Bilingual Education	<u>772,640.00</u>	<u>(113,500.00)</u>	<u>659,140.00</u>	<u>622,616.25</u>	<u>36,523.75</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries	40,000.00	10,000.00	50,000.00	49,362.00	638.00
Supplies and Materials					
Other Objects	<u>6,500.00</u>		<u>6,500.00</u>		<u>6,500.00</u>
Total School Sponsored Co-curricular Activities - Instruction	<u>46,500.00</u>	<u>10,000.00</u>	<u>56,500.00</u>	<u>49,362.00</u>	<u>7,138.00</u>
School Sponsored Athletics - Instruction:					
Salaries	422,687.00	141,000.00	563,687.00	563,473.85	213.15
Other Purchased Services	37,500.00	2,000.00	39,500.00	32,994.69	6,505.31
Supplies and Materials	<u>85,000.00</u>	<u>(2,000.00)</u>	<u>83,000.00</u>	<u>75,990.15</u>	<u>7,009.85</u>
Total School Sponsored Athletics - Instruction	<u>545,187.00</u>	<u>141,000.00</u>	<u>686,187.00</u>	<u>672,458.69</u>	<u>13,728.31</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs - 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>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: East Side High School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction:					
Salaries	\$ 301,699.00	\$ 191,500.00	\$ 493,199.00	\$ 492,819.00	\$ 380.00
Instructional Alternative Education Program - Support Services:					
Salaries	160,114.00	-	160,114.00	158,327.28	1,786.72
Total Instructional Alternative Education Program	<u>461,813.00</u>	<u>191,500.00</u>	<u>653,313.00</u>	<u>651,146.28</u>	<u>2,166.72</u>
Total Instruction	<u>6,034,803.00</u>	<u>54,000.00</u>	<u>6,088,803.00</u>	<u>5,904,875.06</u>	<u>183,927.94</u>
Undistributed Expenditures - Attendance and Social Work:					
Salaries	224,476.00	(3,500.00)	220,976.00	210,500.80	10,475.20
Salaries of Drop-Out Prevention Officer/Coordinators	89,472.00		89,472.00	89,398.06	73.94
Salaries of Family Support Teams	106,410.00		106,410.00	104,683.94	1,726.06
Salaries of Community/School Coordinators	60,623.00	3,500.00	64,123.00	64,103.80	19.20
Supplies and Materials	24,000.00		24,000.00		24,000.00
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>504,981.00</u>	<u>-</u>	<u>504,981.00</u>	<u>468,686.60</u>	<u>36,294.40</u>
Undistributed Expenditures - Health Services:					
Salaries	133,558.00	2,000.00	135,558.00	131,551.02	4,006.98
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	<u>2,000.00</u>	<u>(2,000.00)</u>			
Total Undistributed Expenditures - Health Services	<u>135,558.00</u>	<u>-</u>	<u>135,558.00</u>	<u>131,551.02</u>	<u>4,006.98</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	185,344.00		185,344.00	146,812.56	38,531.44
Purchased Professional Educational Services					
Other Purchased Services					
Total Undistributed Expenditures - Guidance	<u>185,344.00</u>	<u>-</u>	<u>185,344.00</u>	<u>146,812.56</u>	<u>38,531.44</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, 2023

**School: East Side High School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	\$ 243,412.00	\$ 14,000.00	\$ 257,412.00	\$ 256,503.84	\$ 908.16
Purchased Professional Educational Services					
Supplies and Materials					
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>243,412.00</b>	<b>14,000.00</b>	<b>257,412.00</b>	<b>256,503.84</b>	<b>908.16</b>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	3,058.00	-	3,058.00	1,199.00	1,859.00
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	6,564.00		6,564.00	4,500.00	2,064.00
Other Purchased Services					
Supplies and Materials					
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>6,564.00</b>	<b>-</b>	<b>6,564.00</b>	<b>4,500.00</b>	<b>2,064.00</b>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	137,088.00	22,500.00	159,588.00	149,795.18	9,792.82
Salaries of Secretarial and Clerical Assistants	113,276.00	(36,500.00)	76,776.00	60,541.08	16,234.92
Other Purchased Services	10,322.00	(1,500.00)	8,822.00	385.00	8,437.00
Supplies and Materials	4,000.00	1,500.00	5,500.00	5,150.96	349.04
<b>Total Undistributed Expenditures - Support Services-School Admin.</b>	<b>264,686.00</b>	<b>(14,000.00)</b>	<b>250,686.00</b>	<b>215,872.22</b>	<b>34,813.78</b>
Undistributed Expenditures - Security:					
Salaries	428,553.00	(44,000.00)	384,553.00	320,301.67	64,251.33
General Supplies					
<b>Total Undistributed Expenditures - Security</b>	<b>428,553.00</b>	<b>(44,000.00)</b>	<b>384,553.00</b>	<b>320,301.67</b>	<b>64,251.33</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, 2023

<u>School: East Side High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ 34,250.00	\$ (10,000.00)	\$ 24,250.00	\$ 11,483.00	\$ 12,767.00
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	1,344,000.00	-	1,344,000.00	1,344,000.00	-
Total Undistributed Expenditures	3,150,406.00	(54,000.00)	3,096,406.00	2,900,909.91	195,496.09
<b>Total General Current Expense</b>	<b>9,185,209.00</b>	<b>-</b>	<b>9,185,209.00</b>	<b>8,805,784.97</b>	<b>379,424.03</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5					
Grades 9-12					
Total Equipment	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<b>9,185,209.00</b>	<b>-</b>	<b>9,185,209.00</b>	<b>8,805,784.97</b>	<b>379,424.03</b>
Other Financing Sources :					
Operating Transfer In	9,185,209.00	-	9,185,209.00	8,805,784.97	(379,424.03)
Total Other Financing Sources:	9,185,209.00	-	9,185,209.00	8,805,784.97	(379,424.03)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Yorkship Elementary School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense:</b>					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 441,883.00	\$ (564.88)	\$ 441,318.12	\$ 332,324.00	\$ 108,994.12
Grades 1-5	1,895,203.00	(50,000.00)	1,845,203.00	1,716,166.86	129,036.14
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	92,947.00	8,700.00	101,647.00	67,154.98	34,492.02
Purchased Professional - Educational Services	7,000.00	(7,000.00)			
Other Purchased Services					
General Supplies	9,620.00	5,272.01	14,892.01	13,220.23	1,671.78
Textbooks					
Other Objects	2,178.00	4,583.05	6,761.05	4,814.84	1,946.21
Total Regular Programs	<u>2,448,831.00</u>	<u>(39,009.82)</u>	<u>2,409,821.18</u>	<u>2,133,680.91</u>	<u>276,140.27</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	186,416.00	(1,394.56)	185,021.44	97,583.40	87,438.04
Other Salaries for Instruction	40,215.00	38,000.00	78,215.00	77,455.00	760.00
Total Learning and/or Language Disabilities	<u>226,631.00</u>	<u>36,605.44</u>	<u>263,236.44</u>	<u>175,038.40</u>	<u>88,198.04</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, 2023

**School: Yorkship Elementary School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers	188,216.00		188,216.00	187,016.00	1,200.00
Other Salaries for Instruction	58,880.00	10,500.00	69,380.00	69,235.00	145.00
<b>Total Behavioral Disabilities</b>	<b>247,096.00</b>	<b>10,500.00</b>	<b>257,596.00</b>	<b>256,251.00</b>	<b>1,345.00</b>
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Resource Room / Resource Center:					
Salaries of Teachers	91,672.00		91,672.00	90,472.00	1,200.00
Other Salaries for Instruction	39,615.00	(10,500.00)	29,115.00	29,115.00	29,115.00
<b>Total Resource Room / Resource Center</b>	<b>131,287.00</b>	<b>(10,500.00)</b>	<b>120,787.00</b>	<b>90,472.00</b>	<b>30,315.00</b>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Autism</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
<b>Total Preschool Disabilities - Full-Time:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Special Education</b>	<b>605,014.00</b>	<b>36,605.44</b>	<b>641,619.44</b>	<b>521,761.40</b>	<b>119,858.04</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, 2023

**School: Yorkship Elementary School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Bilingual Education:					
Salaries of Teachers	\$ 89,772.00	\$ 1,000.00	\$ 90,772.00	\$ 90,047.00	\$ 725.00
Other Salaries for Instruction					
Total Bilingual Education	<u>89,772.00</u>	<u>1,000.00</u>	<u>90,772.00</u>	<u>90,047.00</u>	<u>725.00</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries	4,000.00	-	4,000.00	1,421.44	2,578.56
Total Before/After School Programs	<u>4,000.00</u>	<u>-</u>	<u>4,000.00</u>	<u>1,421.44</u>	<u>2,578.56</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, 2023

**School: Yorkship Elementary School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction: Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Alternative Education Program - Support Services: Salaries	-	-	-	-	-
Total Instructional Alternative Education Program	-	-	-	-	-
Total Instruction	<u>3,147,617.00</u>	<u>(1,404.38)</u>	<u>3,146,212.62</u>	<u>2,746,910.75</u>	<u>399,301.87</u>
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	56,293.00	1,000.00	57,293.00	57,225.96	67.04
Total Undistributed Expenditures - Attendance and Social Work	<u>56,293.00</u>	<u>1,000.00</u>	<u>57,293.00</u>	<u>57,225.96</u>	<u>67.04</u>
Undistributed Expenditures - Health Services: Salaries Purchased Professional and Technical Services Other Purchased Services Supplies and Materials	88,472.00	(5,928.00)	82,544.00	8,787.20	73,756.80
Total Undistributed Expenditures - Health Services	<u>90,244.00</u>	<u>(7,700.00)</u>	<u>82,544.00</u>	<u>8,787.20</u>	<u>73,756.80</u>
Undistributed Expenditures - Guidance: Salaries of Other Professional Staff Purchased Professional Educational Services Other Purchased Services	97,400.00		97,400.00	95,719.00	1,681.00
Total Undistributed Expenditures - Guidance	<u>97,400.00</u>	<u>-</u>	<u>97,400.00</u>	<u>95,719.00</u>	<u>1,681.00</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Yorkship Elementary School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	\$ 122,306.00	\$ 4,700.00	\$ 127,006.00	\$ 126,974.88	\$ 31.12
Purchased Professional Educational Services	3,500.00	(3,500.00)			
Supplies and Materials	2,750.00	(1,629.12)	1,120.88	1,120.88	
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>128,556.00</b>	<b>(429.12)</b>	<b>128,126.88</b>	<b>128,095.76</b>	<b>31.12</b>
Undistributed Expenditures - Educational Media/Library:					
Purchased Professional and Technical Services	-	-	-	-	-
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services					
Other Purchased Services					
Supplies and Materials					
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	125,390.00	5,300.00	130,690.00	130,652.52	37.48
Salaries of Secretarial and Clerical Assistants	57,238.00		57,238.00	56,437.92	800.08
Other Purchased Services					
Supplies and Materials		3,693.50	3,693.50	3,693.50	
<b>Total Undistributed Expenditures - Support Services-School Admin.</b>	<b>182,628.00</b>	<b>8,993.50</b>	<b>191,621.50</b>	<b>190,783.94</b>	<b>837.56</b>
Undistributed Expenditures - Security:					
Salaries	91,572.00		91,572.00	89,369.24	2,202.76
General Supplies					
<b>Total Undistributed Expenditures - Security</b>	<b>91,572.00</b>	<b>-</b>	<b>91,572.00</b>	<b>89,369.24</b>	<b>2,202.76</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, 2023

**School: Yorkship Elementary School**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ 800.00	\$ (460.00)	\$ 340.00	\$ 340.00	\$ -
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	649,000.00	-	649,000.00	649,000.00	-
Total Undistributed Expenditures	1,296,493.00	1,404.38	1,297,897.38	1,219,321.10	78,576.28
<b>Total General Current Expense</b>	<b>4,444,110.00</b>	<b>-</b>	<b>4,444,110.00</b>	<b>3,966,231.85</b>	<b>477,878.15</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5					
Grades 9-12					
Total Equipment	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<b>4,444,110.00</b>	<b>-</b>	<b>4,444,110.00</b>	<b>3,966,231.85</b>	<b>477,878.15</b>
Other Financing Sources :					
Operating Transfer In	4,444,110.00	-	4,444,110.00	3,966,231.85	(477,878.15)
Total Other Financing Sources:	4,444,110.00	-	4,444,110.00	3,966,231.85	(477,878.15)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Pride Academy**

	<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	\$ 219,778.00	\$ 37,100.00	\$ 256,878.00	\$ 256,413.00	\$ 465.00
Grades 9-12	465,762.00	(37,100.00)	428,662.00	373,003.50	55,658.50
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Other Purchased Services					
General Supplies	36,300.00	(697.23)	35,602.77	1,338.62	34,264.15
Textbooks	3,500.00		3,500.00		3,500.00
Other Objects	3,131.00		3,131.00	2,078.79	1,052.21
	<u>728,471.00</u>	<u>(697.23)</u>	<u>727,773.77</u>	<u>632,833.91</u>	<u>94,939.86</u>
Total Regular Programs					
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cognitive - Moderate					
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Learning and/or Language Disabilities					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Pride Academy**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Special Education (Cont'd):					
Auditory Impairments:					
Salaries of Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Behavioral Disabilities:					
Salaries of Teachers	51,887.00		51,887.00		51,887.00
Other Salaries for Instruction					
<b>Total Behavioral Disabilities</b>	<b>51,887.00</b>	<b>-</b>	<b>51,887.00</b>	<b>-</b>	<b>51,887.00</b>
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Multiple Disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Resource Room / Resource Center:					
Salaries of Teachers	264,363.00	(20,101.00)	244,262.00	175,517.50	68,744.50
Other Salaries for Instruction	17,892.00		17,892.00		17,892.00
<b>Total Resource Room / Resource Center</b>	<b>282,255.00</b>	<b>(20,101.00)</b>	<b>262,154.00</b>	<b>175,517.50</b>	<b>86,636.50</b>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
<b>Total Autism</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
<b>Total Preschool Disabilities - Full-Time:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Special Education</b>	<b>334,142.00</b>	<b>(20,101.00)</b>	<b>314,041.00</b>	<b>175,517.50</b>	<b>138,523.50</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, 2023

<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	\$ 36,510.00		\$ 36,510.00		\$ 36,510.00
Other Salaries for Instruction					
Total Bilingual Education	<u>36,510.00</u>	<u>\$ -</u>	<u>36,510.00</u>	<u>\$ -</u>	<u>36,510.00</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Other Purchased Services					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Instruction:					
Salaries					
Other Salaries of Instruction					
Total Before/After School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries					
Total Before/After School Programs	<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, 2023

**School: Pride Academy**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Instructional/Alternative Education Program - Instruction: Salaries	\$ 365,969.00	\$ -	\$ 365,969.00	\$ 270,352.00	\$ 95,617.00
Instructional Alternative Education Program - Support Services: Salaries	217,295.00	1.00	217,296.00	172,720.69	44,575.31
Total Instructional Alternative Education Program	<u>583,264.00</u>	<u>1.00</u>	<u>583,265.00</u>	<u>443,072.69</u>	<u>140,192.31</u>
Total Instruction	<u>1,682,387.00</u>	<u>(20,797.23)</u>	<u>1,661,589.77</u>	<u>1,251,424.10</u>	<u>410,165.67</u>
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	60,623.00 3,700.00	(10,000.00)	50,623.00 3,700.00	50,519.00 495.00	104.00 3,205.00
Total Undistributed Expenditures - Attendance and Social Work	<u>64,323.00</u>	<u>(10,000.00)</u>	<u>54,323.00</u>	<u>51,014.00</u>	<u>3,309.00</u>
Undistributed Expenditures - Health Services: Salaries Purchased Professional and Technical Services Other Purchased Services Supplies and Materials	78,419.00 400.00	400.00 (400.00)	78,819.00	34,484.22	44,334.78
Total Undistributed Expenditures - Health Services	<u>78,819.00</u>	<u>-</u>	<u>78,819.00</u>	<u>34,484.22</u>	<u>44,334.78</u>
Undistributed Expenditures - Guidance: Salaries of Other Professional Staff Purchased Professional Educational Services Other Purchased Services	97,400.00		97,400.00	96,200.00	1,200.00
Total Undistributed Expenditures - Guidance	<u>97,400.00</u>	<u>-</u>	<u>97,400.00</u>	<u>96,200.00</u>	<u>1,200.00</u>

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Pride Academy**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Improvement of Instructional Services:					
Other Salaries	\$ 135,056.00	\$ 4,300.00	\$ 139,356.00	\$ 139,354.80	\$ 1.20
Purchased Professional Educational Services	3,500.00		3,500.00		3,500.00
Supplies and Materials	1,400.00		1,400.00		1,400.00
<b>Total Undistributed Expenditures - Improvement Instructional Services</b>	<b>139,956.00</b>	<b>4,300.00</b>	<b>144,256.00</b>	<b>139,354.80</b>	<b>4,901.20</b>
Undistributed Expenditures - Educational Media/Library: Purchased Professional and Technical Services					
Undistributed Expenditures - Instructional Staff Training Services:					
Purchased Professional - Educational Services	5,000.00	(500.00)	4,500.00		4,500.00
Other Purchased Services					
Supplies and Materials					
<b>Total Undistributed Expenditures - Instructional Staff Training Services</b>	<b>5,000.00</b>	<b>(500.00)</b>	<b>4,500.00</b>	<b>-</b>	<b>4,500.00</b>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals/Prog Dir	145,032.00	4,500.00	149,532.00	149,455.92	76.08
Salaries of Secretarial and Clerical Assistants	24,912.00	21,300.00	46,212.00	46,153.28	58.72
Other Purchased Services					
Supplies and Materials		1,197.23	1,197.23	1,000.00	197.23
<b>Total Undistributed Expenditures - Support Services-School Admin.</b>	<b>169,944.00</b>	<b>26,997.23</b>	<b>196,941.23</b>	<b>196,609.20</b>	<b>332.03</b>
Undistributed Expenditures - Security:					
Salaries	47,151.00		47,151.00	45,351.00	1,800.00
General Supplies					
<b>Total Undistributed Expenditures - Security</b>	<b>47,151.00</b>	<b>-</b>	<b>47,151.00</b>	<b>45,351.00</b>	<b>1,800.00</b>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
**BLENDED RESOURCE FUND 15**  
 Schedule of Blended Expenditures - Budget and Actual  
 For the Fiscal Year Ended June 30, 2023

**School: Pride Academy**

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ (Unfavorable)
<b>General Current Expense (Cont'd):</b>					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 550.00	\$ 4,450.00
Undistributed Expenditures - Unallocated Employee Benefits:					
Health Benefits	360,000.00	-	360,000.00	360,000.00	-
Total Undistributed Expenditures	967,593.00	20,797.23	988,390.23	923,563.22	64,827.01
<b>Total General Current Expense</b>	<b>2,649,980.00</b>	<b>-</b>	<b>2,649,980.00</b>	<b>2,174,987.32</b>	<b>474,992.68</b>
<b>Capital Outlay:</b>					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5					
Grades 9-12					
Total Equipment	-	-	-	-	-
<b>District-Wide School Based Expenditures</b>	<b>2,649,980.00</b>	<b>-</b>	<b>2,649,980.00</b>	<b>2,174,987.32</b>	<b>474,992.68</b>
Other Financing Sources :					
Operating Transfer In	2,649,980.00	-	2,649,980.00	2,174,987.32	(474,992.68)
Total Other Financing Sources:	2,649,980.00	-	2,649,980.00	2,174,987.32	(474,992.68)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

SPECIAL REVENUE FUND

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Special Revenue Fund  
 Combining Schedule of Program Revenues, Expenditures and Fund Balance - Budgetary Basis  
 For the Fiscal Year Ended June 30, 2023

	Every Student Succeeds Act					Carried Forward
	Title IA	Title IA School Improvements	Title IA	Title III	Title IV	
<b>REVENUES:</b>						
Federal Sources	\$ 15,957,015.70	\$ 1,314,655.66	\$ 422,925.68	\$ 141,975.35	\$ 775,155.36	\$ 18,611,727.75
State Sources						
Local Sources						
<b>Total Revenues</b>	<b>15,957,015.70</b>	<b>1,314,655.66</b>	<b>422,925.68</b>	<b>141,975.35</b>	<b>775,155.36</b>	<b>18,611,727.75</b>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Salaries of Teachers	148,633.39	968,171.78		74,649.00		1,191,454.17
Other Salaries for Instruction						
Purchased Services - Instruction	1,117,788.64	79,710.59			600,000.00	1,797,499.23
Other Purchased Services (400-500 series)		4,000.00		695.00		4,695.00
Tuition to Other LEAs within State - Regular						
General Supplies	98,166.21	78,785.61		50,979.55	109,465.10	337,396.47
Other Objects		10,194.00				10,194.00
<b>Total Instruction</b>	<b>1,364,588.24</b>	<b>1,140,861.98</b>	<b>-</b>	<b>126,323.55</b>	<b>709,465.10</b>	<b>3,341,238.87</b>
<b>Support Services:</b>						
Salaries of Teachers	295,226.86	18,894.70	346,247.84			660,369.40
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 - Master Teachers						
Personal Services - Employee Benefits	4,262,379.28	75,510.59	57,935.59	5,710.65		4,401,536.11
Purchased Professional and Technical Services	142,200.00	29,311.45	18,742.25		40,076.60	230,330.30
Purchased Professional - Educational Services - Contracted Pre K Services						
Head Start						
Other						
Other Purchased Services (400-500 series)	825.00	13,706.91		9,460.00		23,991.91
Travel				481.15		481.15
Supplies and Materials	37,977.33	32,513.87			22,314.66	92,805.86
Other Objects	116,225.82					116,225.82
Student Activities						
<b>Total Support Services</b>	<b>4,854,834.29</b>	<b>169,937.52</b>	<b>422,925.68</b>	<b>15,651.80</b>	<b>62,391.26</b>	<b>5,525,740.55</b>
<b>Facilities Acquisition and Construction Services:</b>						
Construction Services						
Building						
Instructional Equipment		3,856.16			3,299.00	7,155.16
Noninstructional Equipment						
<b>Total Facilities Acquisition and Construction Services</b>	<b>-</b>	<b>3,856.16</b>	<b>-</b>	<b>-</b>	<b>3,299.00</b>	<b>7,155.16</b>
<b>Total Expenditures</b>	<b>6,219,422.53</b>	<b>1,314,655.66</b>	<b>422,925.68</b>	<b>141,975.35</b>	<b>775,155.36</b>	<b>8,874,134.58</b>
<b>Other Financing Sources (Uses):</b>						
Transfer from General Fund						
Contribution to School Based Budgets	(9,737,593.17)					(9,737,593.17)
<b>Total Outflows</b>	<b>15,957,015.70</b>	<b>1,314,655.66</b>	<b>422,925.68</b>	<b>141,975.35</b>	<b>775,155.36</b>	<b>18,611,727.75</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>Fund Balance, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30</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, Expenditures and Fund Balance - Budgetary Basis  
 For the Fiscal Year Ended June 30, 2023

	Total Brought Forward	SNAP Gap	Partners in Parenting	Carl D. Perkins Vocational Education	Wrap Around Services Enhancement	SDA	Total Carried Forward
<b>REVENUES:</b>							
Federal Sources	\$ 18,611,727.75	\$65,999.21		\$ 128,473.71			\$ 18,806,200.67
State Sources			\$ 11,660.95		\$ 253,537.00	\$ 592,704.10	857,902.05
Local Sources							
<b>Total Revenues</b>	<u>18,611,727.75</u>	<u>65,999.21</u>	<u>11,660.95</u>	<u>128,473.71</u>	<u>253,537.00</u>	<u>592,704.10</u>	<u>19,664,102.72</u>
<b>EXPENDITURES:</b>							
<b>Instruction:</b>							
Salaries of Teachers	1,191,454.17						1,191,454.17
Other Salaries for Instruction							
Purchased Services - Instruction	1,797,499.23						1,797,499.23
Other Purchased Services (400-500 series)	4,695.00				198,999.00		203,694.00
Tuition to Other LEAs within State - Regular							
General Supplies	337,396.47			35,089.43	54,538.00		427,023.90
Other Objects	10,194.00		470.00				10,664.00
<b>Total Instruction</b>	<u>3,341,238.87</u>	<u>-</u>	<u>470.00</u>	<u>35,089.43</u>	<u>253,537.00</u>	<u>-</u>	<u>3,630,335.30</u>
<b>Support Services:</b>							
Salaries of Teachers	660,369.40						660,369.40
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 - Master Teachers							
Personal Services - Employee Benefits	4,401,536.11						4,401,536.11
Purchased Professional and Technical Services	230,330.30			2,500.00			232,830.30
Purchased Professional - Educational Services - Contracted Pre K Services							
Head Start							
Other							
Other Purchased Services (400-500 series)	23,991.91	65,999.21	11,190.95	2,410.00			103,592.07
Travel	481.15			4,333.70			4,814.85
Supplies and Materials	92,805.86						92,805.86
Other Objects	116,225.82						116,225.82
Student Activities							
<b>Total Support Services</b>	<u>5,525,740.55</u>	<u>65,999.21</u>	<u>11,190.95</u>	<u>9,243.70</u>	<u>-</u>	<u>-</u>	<u>5,612,174.41</u>
<b>Facilities Acquisition and Construction Services:</b>							
Construction Services						592,704.10	592,704.10
Building							
Instructional Equipment	7,155.16			84,140.58			91,295.74
Noninstructional Equipment							
<b>Total Facilities Acquisition and Construction Services</b>	<u>7,155.16</u>	<u>-</u>	<u>-</u>	<u>84,140.58</u>	<u>-</u>	<u>592,704.10</u>	<u>683,999.84</u>
<b>Total Expenditures</b>	<u>8,874,134.58</u>	<u>65,999.21</u>	<u>11,660.95</u>	<u>128,473.71</u>	<u>253,537.00</u>	<u>592,704.10</u>	<u>9,926,509.55</u>
<b>Other Financing Sources (Uses)</b>							
Transfer from General Fund							
Contribution to School Based Budgets	(9,737,593.17)						(9,737,593.17)
<b>Total Outflows</b>	<u>18,611,727.75</u>	<u>65,999.21</u>	<u>11,660.95</u>	<u>128,473.71</u>	<u>253,537.00</u>	<u>592,704.10</u>	<u>19,664,102.72</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
Special Revenue Fund  
Combining Schedule of Program Revenues, Expenditures and Fund Balance - Budgetary Basis  
For the Fiscal Year Ended June 30, 2023

	Total Brought Forward	I.D.E.A. Part B,			Total Carried Forward	
		Basic	Preschool Incentive	Basic - American Recovery Plan		Preschool - American Recovery Plan
<b>REVENUES:</b>						
Federal Sources	\$ 18,806,200.67	\$ 2,791,821.22	\$ 117,000.00	\$ 201,902.54	\$ 11,711.00	\$ 21,928,635.43
State Sources	857,902.05					857,902.05
Local Sources						
<b>Total Revenues</b>	<b>19,664,102.72</b>	<b>2,791,821.22</b>	<b>117,000.00</b>	<b>201,902.54</b>	<b>11,711.00</b>	<b>22,786,537.48</b>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Salaries of Teachers	1,191,454.17	307,356.58				1,498,810.75
Other Salaries for Instruction						
Purchased Services - Instruction	1,797,499.23				11,711.00	1,809,210.23
Other Purchased Services (400-500 series)	203,694.00	2,075,465.61	117,000.00			2,396,159.61
Tuition to Other LEAs within State - Regular						
General Supplies	427,023.90	9,557.20				436,581.10
Other Objects	10,664.00					10,664.00
<b>Total Instruction</b>	<b>3,630,335.30</b>	<b>2,392,379.39</b>	<b>117,000.00</b>	<b>-</b>	<b>11,711.00</b>	<b>6,151,425.69</b>
<b>Support Services:</b>						
Salaries of Teachers	660,369.40	69,309.42		125,946.54		855,625.36
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 - Master Teachers						
Personal Services - Employee Benefits	4,401,536.11	28,815.09		9,562.00		4,439,913.20
Purchased Professional and Technical Services	232,830.30	301,317.32		66,394.00		600,541.62
Purchased Professional - Educational Services - Contracted Pre K Services						
Head Start						
Other						
Other Purchased Services (400-500 series)	103,592.07					103,592.07
Travel	4,814.85					4,814.85
Supplies and Materials	92,805.86					92,805.86
Other Objects	116,225.82					116,225.82
Student Activities						
<b>Total Support Services</b>	<b>5,612,174.41</b>	<b>399,441.83</b>	<b>-</b>	<b>201,902.54</b>	<b>-</b>	<b>6,213,518.78</b>
<b>Facilities Acquisition and Construction Services:</b>						
Construction Services	592,704.10					592,704.10
Building						
Instructional Equipment	91,295.74					91,295.74
Noninstructional Equipment						
<b>Total Facilities Acquisition and Construction Services</b>	<b>683,999.84</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>683,999.84</b>
<b>Total Expenditures</b>	<b>9,926,509.55</b>	<b>2,791,821.22</b>	<b>117,000.00</b>	<b>201,902.54</b>	<b>11,711.00</b>	<b>13,048,944.31</b>
<b>Other Financing Sources (Uses)</b>						
Transfer from General Fund						
Contribution to School Based Budgets	(9,737,593.17)					(9,737,593.17)
<b>Total Outflows</b>	<b>19,664,102.72</b>	<b>2,791,821.22</b>	<b>117,000.00</b>	<b>201,902.54</b>	<b>11,711.00</b>	<b>22,786,537.48</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>Fund Balance, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, June 30</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, Expenditures and Fund Balance - Budgetary Basis  
 For the Fiscal Year Ended June 30, 2023

	School Based Youth Services Programs				Education Stabilization Fund (CARES)	Total Carried Forward
	Total Brought Forward	Family & Community Partnership	Child Care & Development Fund	Temporary Assistance for Needy Families		
<b>REVENUES:</b>						
Federal Sources	\$ 21,928,635.43		\$ 122,290.00	\$ 622,282.00	\$ 87,259.93	\$ 22,760,467.36
State Sources	857,902.05	\$ 526,280.00				1,384,182.05
Local Sources						
<b>Total Revenues</b>	<b>22,786,537.48</b>	<b>526,280.00</b>	<b>122,290.00</b>	<b>622,282.00</b>	<b>87,259.93</b>	<b>24,144,649.41</b>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Salaries of Teachers	1,498,810.75					1,498,810.75
Other Salaries for Instruction						
Purchased Services - Instruction	1,809,210.23					1,809,210.23
Other Purchased Services (400-500 series)	2,396,159.61					2,396,159.61
Tuition to Other LEAs within State - Regular						
General Supplies	436,581.10				6,944.27	443,525.37
Other Objects	10,664.00	1,283.08	298.15	1,517.14		13,762.36
<b>Total Instruction</b>	<b>6,151,425.69</b>	<b>1,283.08</b>	<b>298.15</b>	<b>1,517.14</b>	<b>6,944.27</b>	<b>6,161,468.32</b>
<b>Support Services:</b>						
Salaries of Teachers	855,625.36	148,375.24	34,477.48	175,441.29		1,213,919.38
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 - Master Teachers						
Personal Services - Employee Benefits	4,439,913.20					4,439,913.20
Purchased Professional and Technical Services	600,541.62	351,998.50	81,792.77	416,208.73	45,928.17	1,496,469.79
Purchased Professional - Educational Services - Contracted Pre K Services						
Head Start						
Other						
Other Purchased Services (400-500 series)	103,592.07	18,468.94	4,291.57	21,837.98		148,190.56
Travel	4,814.85					4,814.85
Supplies and Materials	92,805.86	6,154.23	1,430.04	7,276.86	24,949.49	132,616.48
Other Objects	116,225.82					116,225.82
Student Activities						
<b>Total Support Services</b>	<b>6,213,518.78</b>	<b>524,996.92</b>	<b>121,991.85</b>	<b>620,764.87</b>	<b>70,877.66</b>	<b>7,552,150.08</b>
<b>Facilities Acquisition and Construction Services:</b>						
Construction Services	592,704.10					592,704.10
Building						
Instructional Equipment	91,295.74				9,438.00	100,733.74
Noninstructional Equipment						
<b>Total Facilities Acquisition and Construction Services</b>	<b>683,999.84</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,438.00</b>	<b>693,437.84</b>
<b>Total Expenditures</b>	<b>13,048,944.31</b>	<b>526,280.00</b>	<b>122,290.00</b>	<b>622,282.00</b>	<b>87,259.93</b>	<b>14,407,056.24</b>
<b>Other Financing Sources (Uses):</b>						
Transfer from General Fund						
Contribution to School Based Budgets	(9,737,593.17)					(9,737,593.17)
<b>Total Outflows</b>	<b>22,786,537.48</b>	<b>526,280.00</b>	<b>122,290.00</b>	<b>622,282.00</b>	<b>87,259.93</b>	<b>24,144,649.41</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>						
	-	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-	-
Fund Balance, June 30	<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, Expenditures and Fund Balance - Budgetary Basis  
For the Fiscal Year Ended June 30, 2023

	Total Brought Forward	Coronavirus Response and Supplemental Appropriations Act of 2021 (CRRSA)			Preschool Education Aid	Total Carried Forward
		ESSER II	Learning Acceleration	Mental Health		
<b>REVENUES:</b>						
Federal Sources	\$ 22,760,467.36	\$ 15,094,215.10	\$ 143,800.08	\$ 5,000.00		\$ 38,003,482.54
State Sources	1,384,182.05				\$ 32,058,175.06	33,442,357.11
Local Sources						
<b>Total Revenues</b>	<b>24,144,649.41</b>	<b>15,094,215.10</b>	<b>143,800.08</b>	<b>5,000.00</b>	<b>32,058,175.06</b>	<b>71,445,839.65</b>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Salaries of Teachers	1,498,810.75	569,251.10			5,923,248.65	7,991,310.50
Other Salaries for Instruction					2,378,994.85	2,378,994.85
Purchased Services - Instruction	1,809,210.23					1,809,210.23
Other Purchased Services (400-500 series)	2,396,159.61	8,795,619.48	59,805.58		44,297.00	11,295,881.67
Tuition to Other LEAs within State - Regular					814,520.00	814,520.00
General Supplies	443,525.37	1,736,346.44	55,769.89		487,540.28	2,723,181.98
Other Objects	13,762.36					13,762.36
<b>Total Instruction</b>	<b>6,161,468.32</b>	<b>11,101,217.02</b>	<b>115,575.47</b>	<b>-</b>	<b>9,648,600.78</b>	<b>27,026,861.59</b>
<b>Support Services:</b>						
Salaries of Teachers	1,213,919.38	864,757.92				2,078,677.30
Salaries of Supervisors of Instruction					249,265.68	249,265.68
Salaries of Program Directors					762,285.12	762,285.12
Salaries of Other Professional Staff					2,147,600.15	2,147,600.15
Salaries of Secretarial and Clerical Assistants					308,339.55	308,339.55
Other Salaries					417,103.08	417,103.08
Salaries - Community Parent Involvement Coordinator					79,956.96	79,956.96
Salaries - Master Teachers					982,246.50	982,246.50
Personal Services - Employee Benefits	4,439,913.20	1,081,709.59			4,335,482.22	9,857,105.01
Purchased Professional and Technical Services	1,496,469.79	427,310.16	7,850.00	5,000.00	523.70	1,937,153.65
Purchased Professional - Educational Services - Contracted Pre K Services					10,144,650.95	10,144,650.95
Head Start					2,971,324.00	2,971,324.00
Other					102,833.25	102,833.25
Other Purchased Services (400-500 series)	148,190.56	1,396,836.82	20,374.61		150,316.57	1,715,718.56
Travel	4,814.85				5,470.58	10,285.43
Supplies and Materials	132,616.48	222,383.59			560,296.39	915,296.46
Other Objects	116,225.82				482,319.58	598,545.40
Student Activities						
<b>Total Support Services</b>	<b>7,552,150.08</b>	<b>3,992,998.08</b>	<b>28,224.61</b>	<b>5,000.00</b>	<b>23,700,014.28</b>	<b>35,278,387.05</b>
<b>Facilities Acquisition and Construction Services:</b>						
Construction Services	592,704.10					592,704.10
Building						
Instructional Equipment	100,733.74					100,733.74
Noninstructional Equipment						
<b>Total Facilities Acquisition and Construction Services</b>	<b>693,437.84</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>693,437.84</b>
<b>Total Expenditures</b>	<b>14,407,056.24</b>	<b>15,094,215.10</b>	<b>143,800.08</b>	<b>5,000.00</b>	<b>33,348,615.06</b>	<b>62,998,686.48</b>
<b>Other Financing Sources (Uses):</b>						
Transfer from General Fund					1,290,440.00	1,290,440.00
Contribution to School Based Budgets	(9,737,593.17)					(9,737,593.17)
<b>Total Outflows</b>	<b>24,144,649.41</b>	<b>15,094,215.10</b>	<b>143,800.08</b>	<b>5,000.00</b>	<b>32,058,175.06</b>	<b>71,445,839.65</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)



**CITY OF CAMDEN SCHOOL DISTRICT**  
 Special Revenue Fund  
 Combining Schedule of Program Revenues, Expenditures and Fund Balance - Budgetary Basis  
 For the Fiscal Year Ended June 30, 2023

	Total Brought Forward	American Rescue Plan			Total Carried Forward	
		ESSER III	Learning Acceleration	Mental Health		Homeless
<b>REVENUES:</b>						
Federal Sources	\$ 38,003,482.54	\$ 30,483,214.85	\$ 437,745.43	\$ 36,350.00	\$ 441,304.00	\$ 69,402,096.82
State Sources	33,442,357.11					33,442,357.11
Local Sources						
<b>Total Revenues</b>	<b>71,445,839.65</b>	<b>30,483,214.85</b>	<b>437,745.43</b>	<b>36,350.00</b>	<b>441,304.00</b>	<b>102,844,453.93</b>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Salaries of Teachers	7,991,310.50	3,655,552.29				11,646,862.79
Other Salaries for Instruction	2,378,994.85					2,378,994.85
Purchased Services - Instruction	1,809,210.23	409,185.00				2,218,395.23
Other Purchased Services (400-500 series)	11,295,881.67	2,315,305.16			228,500.00	13,839,686.83
Tuition to Other LEAs within State - Regular	814,520.00					814,520.00
General Supplies	2,723,181.98	411,142.00				3,134,323.98
Other Objects	13,762.36					13,762.36
<b>Total Instruction</b>	<b>27,026,861.59</b>	<b>6,791,184.45</b>	<b>-</b>	<b>-</b>	<b>228,500.00</b>	<b>34,046,546.04</b>
<b>Support Services:</b>						
Salaries of Teachers	2,078,677.30	3,422,535.88				5,501,213.18
Salaries of Supervisors of Instruction	249,265.68					249,265.68
Salaries of Program Directors	762,285.12					762,285.12
Salaries of Other Professional Staff	2,147,600.15					2,147,600.15
Salaries of Secretarial and Clerical Assistants	308,339.55					308,339.55
Other Salaries	417,103.08					417,103.08
Salaries - Community Parent Involvement Coordinator	79,956.96					79,956.96
Salaries - Master Teachers	982,246.50					982,246.50
Personal Services - Employee Benefits	9,857,105.01	3,466,727.80				13,323,832.81
Purchased Professional and Technical Services	1,937,153.65	43,999.50		36,350.00		2,017,503.15
Purchased Professional - Educational Services - Contracted Pre K Services	10,144,650.95					10,144,650.95
Head Start	2,971,324.00					2,971,324.00
Other	102,833.25					102,833.25
Other Purchased Services (400-500 series)	1,715,718.56	12,410,583.83	430,828.39		212,804.00	14,769,934.78
Travel	10,285.43					10,285.43
Supplies and Materials	915,296.46	188,953.92	6,917.04			1,111,167.42
Other Objects	598,545.40					598,545.40
Student Activities						
<b>Total Support Services</b>	<b>35,278,387.05</b>	<b>19,532,800.93</b>	<b>437,745.43</b>	<b>36,350.00</b>	<b>212,804.00</b>	<b>55,498,087.41</b>
<b>Facilities Acquisition and Construction Services:</b>						
Construction Services	592,704.10					592,704.10
Building		4,097,669.47				4,097,669.47
Instructional Equipment	100,733.74					100,733.74
Noninstructional Equipment		61,560.00				61,560.00
<b>Total Facilities Acquisition and Construction Services</b>	<b>693,437.84</b>	<b>4,159,229.47</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,852,667.31</b>
<b>Total Expenditures</b>	<b>62,998,686.48</b>	<b>30,483,214.85</b>	<b>437,745.43</b>	<b>36,350.00</b>	<b>441,304.00</b>	<b>94,397,300.76</b>
<b>Other Financing Sources (Uses):</b>						
Transfer from General Fund	1,290,440.00					1,290,440.00
Contribution to School Based Budgets	(9,737,593.17)					(9,737,593.17)
<b>Total Outflows</b>	<b>71,445,839.65</b>	<b>30,483,214.85</b>	<b>437,745.43</b>	<b>36,350.00</b>	<b>441,304.00</b>	<b>102,844,453.93</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Special Revenue Fund  
 Combining Schedule of Program Revenues, Expenditures and Fund Balance - Budgetary Basis  
 For the Fiscal Year Ended June 30, 2023

	Total Brought Forward	Partnerships and Collaborations Focused on Programs of Practice or Policy	Adult Basic Education	Nonpublic Textbook Aid, Ch. 194, L. 1979	Nonpublic Security Aid	Nonpublic Nursing Aid	Total Carried Forward
<b>REVENUES:</b>							
Federal Sources	\$ 69,402,096.82	\$ 116,427.23	\$ 54,094.00				\$ 69,572,618.05
State Sources	33,442,357.11			\$ 47,685.00	\$ 55,187.22	\$ 54,060.62	33,599,289.95
Local Sources							
<b>Total Revenues</b>	<b>102,844,453.93</b>	<b>116,427.23</b>	<b>54,094.00</b>	<b>47,685.00</b>	<b>55,187.22</b>	<b>54,060.62</b>	<b>103,171,908.00</b>
<b>EXPENDITURES:</b>							
<b>Instruction:</b>							
Salaries of Teachers	11,646,862.79		30,767.85				11,677,630.64
Other Salaries for Instruction	2,378,994.85						2,378,994.85
Purchased Services - Instruction	2,218,395.23						2,218,395.23
Other Purchased Services (400-500 series)	13,839,686.83						13,839,686.83
Tuition to Other LEAs within State - Regular	814,520.00						814,520.00
General Supplies	3,134,323.98		382.00	47,685.00			3,182,390.98
Other Objects	13,762.36						13,762.36
<b>Total Instruction</b>	<b>34,046,546.04</b>	<b>-</b>	<b>31,149.85</b>	<b>47,685.00</b>	<b>-</b>	<b>-</b>	<b>34,125,380.89</b>
<b>Support Services:</b>							
Salaries of Teachers	5,501,213.18	41,709.52	18,192.15				5,561,114.85
Salaries of Supervisors of Instruction	249,265.68						249,265.68
Salaries of Program Directors	762,285.12						762,285.12
Salaries of Other Professional Staff	2,147,600.15						2,147,600.15
Salaries of Secretarial and Clerical Assistants	308,339.55						308,339.55
Other Salaries	417,103.08						417,103.08
Salaries - Community Parent Involvement Coordinator	79,956.96						79,956.96
Salaries - Master Teachers	982,246.50						982,246.50
Personal Services - Employee Benefits	13,323,832.81	9,092.71	2,389.59				13,335,315.11
Purchased Professional and Technical Services	2,017,503.15	65,625.00				48,751.11	2,131,879.26
Purchased Professional - Educational Services - Contracted Pre K Services	10,144,650.95						10,144,650.95
Head Start	2,971,324.00						2,971,324.00
Other	102,833.25						102,833.25
Other Purchased Services (400-500 series)	14,769,934.78						14,769,934.78
Travel	10,285.43						10,285.43
Supplies and Materials	1,111,167.42		2,362.41		55,187.22	5,309.51	1,174,026.56
Other Objects	598,545.40						598,545.40
Student Activities							
<b>Total Support Services</b>	<b>55,498,087.41</b>	<b>116,427.23</b>	<b>22,944.15</b>	<b>-</b>	<b>55,187.22</b>	<b>54,060.62</b>	<b>55,746,706.63</b>
<b>Facilities Acquisition and Construction Services:</b>							
Construction Services	592,704.10						592,704.10
Building	4,097,669.47						4,097,669.47
Instructional Equipment	100,733.74						100,733.74
Noninstructional Equipment	61,560.00						61,560.00
<b>Total Facilities Acquisition and Construction Services</b>	<b>4,852,667.31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,852,667.31</b>
<b>Total Expenditures</b>	<b>94,397,300.76</b>	<b>116,427.23</b>	<b>54,094.00</b>	<b>47,685.00</b>	<b>55,187.22</b>	<b>54,060.62</b>	<b>94,724,754.83</b>
<b>Other Financing Sources (Uses)</b>							
Transfer from General Fund	1,290,440.00						1,290,440.00
Contribution to School Based Budgets	(9,737,593.17)						(9,737,593.17)
<b>Total Outflows</b>	<b>102,844,453.93</b>	<b>116,427.23</b>	<b>54,094.00</b>	<b>47,685.00</b>	<b>55,187.22</b>	<b>54,060.62</b>	<b>103,171,908.00</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-	-	-
Fund Balance, July 1	-	-	-	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Special Revenue Fund  
 Combining Schedule of Program Revenues, Expenditures and Fund Balance - Budgetary Basis  
 For the Fiscal Year Ended June 30, 2023

	N.J. Nonpublic Auxiliary Services Ch. 192						Total Carried Forward
	Total Brought Forward	Nonpublic Technology Aid	Home Instruction	Compensatory Education	English as a Second Language	Transportation	
<b>REVENUES:</b>							
Federal Sources	\$ 69,572,618.05						\$ 69,572,618.05
State Sources	33,599,289.95	\$ 31,930.25	\$ 4,085.26	\$ 752,392.79	\$ 106,433.64	\$ 122,167.19	34,616,299.08
Local Sources							
<b>Total Revenues</b>	<u>103,171,908.00</u>	<u>31,930.25</u>	<u>4,085.26</u>	<u>752,392.79</u>	<u>106,433.64</u>	<u>122,167.19</u>	<u>104,188,917.13</u>
<b>EXPENDITURES:</b>							
<b>Instruction:</b>							
Salaries of Teachers	11,677,630.64						11,677,630.64
Other Salaries for Instruction	2,378,994.85						2,378,994.85
Purchased Services - Instruction	2,218,395.23		4,085.26				2,222,480.49
Other Purchased Services (400-500 series)	13,839,686.83						13,839,686.83
Tuition to Other LEAs within State - Regular	814,520.00						814,520.00
General Supplies	3,182,390.98	31,930.25					3,214,321.23
Other Objects	13,762.36						13,762.36
<b>Total Instruction</b>	<u>34,125,380.89</u>	<u>31,930.25</u>	<u>4,085.26</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,161,396.40</u>
<b>Support Services:</b>							
Salaries of Teachers	5,561,114.85						5,561,114.85
Salaries of Supervisors of Instruction	249,265.68						249,265.68
Salaries of Program Directors	762,285.12						762,285.12
Salaries of Other Professional Staff	2,147,600.15						2,147,600.15
Salaries of Secretarial and Clerical Assistants	308,339.55						308,339.55
Other Salaries	417,103.08						417,103.08
Salaries - Community Parent Involvement Coordinator	79,956.96						79,956.96
Salaries - Master Teachers	982,246.50						982,246.50
Personal Services - Employee Benefits	13,335,315.11						13,335,315.11
Purchased Professional and Technical Services	2,131,879.26			752,392.79	106,433.64	122,167.19	3,112,872.88
Purchased Professional - Educational Services - Contracted Pre K Services	10,144,650.95						10,144,650.95
Head Start	2,971,324.00						2,971,324.00
Other	102,833.25						102,833.25
Other Purchased Services (400-500 series)	14,769,934.78						14,769,934.78
Travel	10,285.43						10,285.43
Supplies and Materials	1,174,026.56						1,174,026.56
Other Objects	598,545.40						598,545.40
Student Activities							
<b>Total Support Services</b>	<u>55,746,706.63</u>	<u>-</u>	<u>-</u>	<u>752,392.79</u>	<u>106,433.64</u>	<u>122,167.19</u>	<u>56,727,700.25</u>
<b>Facilities Acquisition and Construction Services:</b>							
Construction Services	592,704.10						592,704.10
Building	4,097,669.47						4,097,669.47
Instructional Equipment	100,733.74						100,733.74
Noninstructional Equipment	61,560.00						61,560.00
<b>Total Facilities Acquisition and Construction Services</b>	<u>4,852,667.31</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,852,667.31</u>
<b>Total Expenditures</b>	<u>94,724,754.83</u>	<u>31,930.25</u>	<u>4,085.26</u>	<u>752,392.79</u>	<u>106,433.64</u>	<u>122,167.19</u>	<u>95,741,763.96</u>
<b>Other Financing Sources (Uses)</b>							
Transfer from General Fund	1,290,440.00						1,290,440.00
Contribution to School Based Budgets	(9,737,593.17)						(9,737,593.17)
<b>Total Outflows</b>	<u>103,171,908.00</u>	<u>31,930.25</u>	<u>4,085.26</u>	<u>752,392.79</u>	<u>106,433.64</u>	<u>122,167.19</u>	<u>104,188,917.13</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
Special Revenue Fund  
Combining Schedule of Program Revenues, Expenditures and Fund Balance - Budgetary Basis  
For the Fiscal Year Ended June 30, 2023

	N.J. Nonpublic Handicapped Services Ch. 193						Student Activity Fund	Total
	Total Brought Forward	Supplementary Instruction	Examination and Classification	Corrective Speech	Private Grants	Private Grants		
<b>REVENUES:</b>								
Federal Sources	\$ 69,572,618.05							\$ 69,572,618.05
State Sources	34,616,299.08	\$ 115,144.40	\$ 164,335.51	\$ 88,908.00				34,984,686.99
Local Sources					\$ 337,762.54	\$ 123,369.16		461,131.70
<b>Total Revenues</b>	<b>104,188,917.13</b>	<b>115,144.40</b>	<b>164,335.51</b>	<b>88,908.00</b>	<b>337,762.54</b>	<b>123,369.16</b>		<b>105,018,436.74</b>
<b>EXPENDITURES:</b>								
<b>Instruction:</b>								
Salaries of Teachers	11,677,630.64							11,677,630.64
Other Salaries for Instruction	2,378,994.85							2,378,994.85
Purchased Services - Instruction	2,222,480.49							2,222,480.49
Other Purchased Services (400-500 series)	13,839,686.83				2,484.00			13,842,170.83
Tuition to Other LEAs within State - Regular	814,520.00							814,520.00
General Supplies	3,214,321.23				302,549.04			3,516,870.27
Other Objects	13,762.36							13,762.36
<b>Total Instruction</b>	<b>34,161,396.40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>305,033.04</b>	<b>-</b>		<b>34,466,429.44</b>
<b>Support Services:</b>								
Salaries of Teachers	5,561,114.85				3,000.00			5,564,114.85
Salaries of Supervisors of Instruction	249,265.68							249,265.68
Salaries of Program Directors	762,285.12							762,285.12
Salaries of Other Professional Staff	2,147,600.15							2,147,600.15
Salaries of Secretarial and Clerical Assistants	308,339.55							308,339.55
Other Salaries	417,103.08							417,103.08
Salaries - Community Parent Involvement Coordinator	79,956.96							79,956.96
Salaries - Master Teachers	982,246.50							982,246.50
Personal Services - Employee Benefits	13,335,315.11				229.50			13,335,544.61
Purchased Professional and Technical Services	3,112,872.88	115,144.40	164,335.51	88,908.00				3,481,260.79
Purchased Professional - Educational Services - Contracted Pre K Services	10,144,650.95							10,144,650.95
Head Start	2,971,324.00							2,971,324.00
Other	102,833.25							102,833.25
Other Purchased Services (400-500 series)	14,769,934.78				24,500.00			14,794,434.78
Travel	10,285.43							10,285.43
Supplies and Materials	1,174,026.56				5,000.00			1,179,026.56
Other Objects	598,545.40							598,545.40
Student Activities						95,728.62		95,728.62
<b>Total Support Services</b>	<b>56,727,700.25</b>	<b>115,144.40</b>	<b>164,335.51</b>	<b>88,908.00</b>	<b>32,729.50</b>	<b>95,728.62</b>		<b>57,224,546.28</b>
<b>Facilities Acquisition and Construction Services:</b>								
Construction Services	592,704.10							592,704.10
Building	4,097,669.47							4,097,669.47
Instructional Equipment	100,733.74							100,733.74
Noninstructional Equipment	61,560.00							61,560.00
<b>Total Facilities Acquisition and Construction Services</b>	<b>4,852,667.31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>4,852,667.31</b>
<b>Total Expenditures</b>	<b>95,741,763.96</b>	<b>115,144.40</b>	<b>164,335.51</b>	<b>88,908.00</b>	<b>337,762.54</b>	<b>95,728.62</b>		<b>96,543,643.03</b>
<b>Other Financing Sources (Uses)</b>								
Transfer from General Fund	1,290,440.00							1,290,440.00
Contribution to School Based Budgets	(9,737,593.17)							(9,737,593.17)
<b>Total Outflows</b>	<b>104,188,917.13</b>	<b>115,144.40</b>	<b>164,335.51</b>	<b>88,908.00</b>	<b>337,762.54</b>	<b>95,728.62</b>		<b>104,990,796.20</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>27,640.54</b>		<b>27,640.54</b>
<b>Fund Balance, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,309.16</b>		<b>94,309.16</b>
<b>Fund Balance, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 121,949.70</b>		<b>\$ 121,949.70</b>

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Special Revenue Fund  
 Schedule of Preschool Education Aid  
 Budgetary Basis  
 For the Fiscal Year Ended June 30, 2023

	<u>Adopted Budgeted</u>	<u>Transfers</u>	<u>Modified Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>EXPENDITURES:</b>					
<b>Instruction:</b>					
Salaries of Teachers	\$ 6,556,436.00	\$ (174,088.00)	\$ 6,382,348.00	\$ 5,923,248.65	\$ 459,099.35
Other Salaries for Instruction	2,826,139.00	(418,385.00)	2,407,754.00	2,378,994.85	28,759.15
Other Purchased Services (400-500 series)	65,700.00	147,317.00	213,017.00	\$44,297	\$168,720
Tuition to Other LEAs within State - Regular	800,580.00	18,883.00	819,463.00	814,520.00	4,943.00
General Supplies	448,405.00	194,940.00	643,345.00	487,540.28	155,804.72
<b>Total Instruction</b>	<b>10,697,260.00</b>	<b>(231,333.00)</b>	<b>10,465,927.00</b>	<b>9,648,600.78</b>	<b>817,326.22</b>
<b>Support Services:</b>					
Salaries of Supervisors of Instruction	238,491.00	11,032.00	249,523.00	249,265.68	257.32
Salaries of Program Directors	838,438.00	(76,137.00)	762,301.00	762,285.12	15.88
Salaries of Other Professional Staff	1,963,876.00	185,115.00	2,148,991.00	2,147,600.15	1,390.85
Salaries of Secretarial and Clerical Assistants	348,604.00	(18,918.00)	329,686.00	308,339.55	21,346.45
Other Salaries	463,691.00	(46,587.92)	417,103.08	417,103.08	
Salaries - Community Parent Involvement Coordinator	79,769.00	210.00	79,979.00	79,956.96	22.04
Salaries - Master Teachers	976,774.00	5,992.00	982,766.00	982,246.50	519.50
Personal Services - Employee Benefits	6,196,282.00	(1,075,769.08)	5,120,512.92	4,335,482.22	785,030.70
<b>Purchased Professional - Educational Services:</b>					
Contracted PreK	9,838,082.00	664,968.00	10,503,050.00	10,144,650.95	358,399.05
Head Start	4,228,380.00		4,228,380.00	2,971,324.00	1,257,056.00
Other	234,635.00	365.00	235,000.00	102,833.25	132,166.75
Other Purchased Professional Services	35,000.00		35,000.00	523.70	34,476.30
Cleaning, Repair & Maintenance	400,000.00	(200,000.00)	200,000.00	136,696.57	63,303.43
<b>Contracted Services - Transportation Other than Between Home and School</b>					
	54,750.00	750.00	55,500.00	13,620.00	41,880.00
Travel	41,000.00	(2,000.00)	39,000.00	5,470.58	33,529.42
Miscellaneous Purchased Services	144,045.00	105,955.00	250,000.00		250,000.00
Supplies and Materials	222,650.00	350,139.00	572,789.00	560,296.39	12,492.61
Other Objects	252,781.00	326,219.00	579,000.00	482,319.58	96,680.42
<b>Total Support Services</b>	<b>26,557,248.00</b>	<b>231,333.00</b>	<b>26,788,581.00</b>	<b>23,700,014.28</b>	<b>3,088,566.72</b>
<b>Total Expenditures</b>	<b>\$ 37,254,508.00</b>	<b>\$ -</b>	<b>\$ 37,254,508.00</b>	<b>\$ 33,348,615.06</b>	<b>\$ 3,905,892.94</b>
<b>Calculation of Budget and Carryover</b>					
Total Revised 2022-23 Preschool Education Aid Allocation					\$ 31,938,775.00
Add: Actual Preschool Education Aid Carryover (June 30, 2022)					7,683,984.54
Budgeted Transfer from General Fund					1,290,440.00
<b>Total Preschool Education Aid Funds Available for 2022-23 Budget</b>					<b>40,913,199.54</b>
Less: 2022-23 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)					37,254,508.00
<b>Available and Unbudgeted Preschool Education Aid Funds as of June 30, 2023</b>					<b>3,658,691.54</b>
Add: June 30, 2023 Unexpended Preschool Education Aid					3,905,892.94
<b>2022-23 Carryover - Preschool Education Aid Programs</b>					<b>\$ 7,564,584.48</b>
<b>2022-23 Preschool Education Aid Carryover Budgeted Preschool Programs in 2023-24</b>					<b>\$ 3,658,691.00</b>

CAPITAL PROJECTS FUND

**CITY OF CAMDEN SCHOOL DISTRICT**  
**CAPITAL PROJECTS FUND**  
 Summary Statement of Project Expenditures  
 For the Fiscal Year Ended June 30, 2023

<u>Projects</u>	<u>Appropriations</u>	<u>Expenditures to Date</u>		<u>Unexpended Balance June 30, 2023</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Various Projects Constructed by NJSCC/SDA	<u>\$ 422,867,278.94</u>	<u>\$ 420,826,323.52</u>	<u>\$ 515,993.19</u>	<u>\$ 1,524,962.23</u>
<b>Reconciliation to Governmental Funds Statements (GAAP):</b>				
Unexpended Balance as of June 30, 2023				\$ 1,524,962.23
SDA Grant Revenue Not Recognized on GAAP Basis				<u>(1,524,962.23)</u>
Fund Balance per Governmental Funds (GAAP)				<u>\$ -</u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**CAPITAL PROJECTS FUND**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2023

<b>Revenues:</b>	
State Sources--SCC/SDA Grant	<u>\$ 34,997.44</u>
<b>Expenditures and Other Uses:</b>	
Construction Services	43,781.35
Other Purchased Professional and Technical Services	297,402.00
Equipment	167,213.08
Other Objects	<u>7,596.76</u>
Total Expenditures and Other Uses	<u>515,993.19</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(480,995.75)</u>
Fund Balance -- July 1	<u>2,005,957.98</u>
Fund Balance -- June 30	<u><u>\$ 1,524,962.23</u></u>
<b>Reconciliation to Governmental Funds Statements (GAAP):</b>	
Unexpended Balance as of June 30, 2023	\$ 1,524,962.23
SDA Grant Revenue Not Recognized on GAAP Basis	<u>(1,524,962.23)</u>
Fund Balance per Governmental Funds (GAAP)	<u><u>\$ -</u></u>



**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, 2023

	<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	\$ 422,832,281.50	\$ 34,997.44	\$ 422,867,278.94	\$ 422,867,278.94
Total Revenues	<u>422,832,281.50</u>	<u>34,997.44</u>	<u>422,867,278.94</u>	<u>422,867,278.94</u>
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	351,804,572.67	43,781.35	351,848,354.02	352,264,551.90
Other Purchased Professional and Technical Services	43,564,398.55	297,402.00	43,861,800.55	44,822,314.90
Equipment	13,644,220.31	167,213.08	13,811,433.39	13,817,683.39
Other Objects	<u>11,813,131.99</u>	<u>7,596.76</u>	<u>11,820,728.75</u>	<u>11,962,728.75</u>
Total Expenditures	<u>420,826,323.52</u>	<u>515,993.19</u>	<u>421,342,316.71</u>	<u>422,867,278.94</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 2,005,957.98</u>	<u>\$ (480,995.75)</u>	<u>\$ 1,524,962.23</u>	<u>\$ -</u>

**Additional Project Information:**

Project Number	Various
Grant Date	Various
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 422,867,278.94
Additional Authorized Cost	-
Revised Authorized Cost	\$ 422,867,278.94
Percentage Increase over Original Authorized Cost	
Percentage Completion	99.64%
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, 2023

	<u>Food Service</u>
<b>ASSETS:</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 1,689,195.88
Intergovernmental Accounts Receivable:	
State	49,168.40
Federal	2,386,936.53
Other	134,278.76
Inventory	<u>93,832.03</u>
Total Current Assets	<u>4,353,411.60</u>
Noncurrent Assets:	
Machinery and Equipment	2,518,927.91
Less Accumulated Depreciation	<u>(1,624,550.42)</u>
Total Noncurrent Assets	<u>894,377.49</u>
Total Assets	<u>5,247,789.09</u>
<b>LIABILITIES:</b>	
Current Liabilities:	
Accounts Payable	2,632,573.16
<b>NET POSITION</b>	
Net Investment in Capital Assets	894,377.49
Unrestricted	<u>1,720,838.44</u>
Total Net Position	<u><u>\$ 2,615,215.93</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, 2023

	<u>Food Service</u>
<b>OPERATING REVENUES:</b>	
Charges for Services:	
Daily Sales-Reimbursable Programs	\$ 16,100.43
Daily Sales-Non-reimbursable Programs	28,862.01
Special Functions	594,795.01
	<u>639,757.45</u>
Total Operating Revenues	<u>639,757.45</u>
<b>OPERATING EXPENSES:</b>	
Salaries	5,044,667.66
Employee Benefits	142,258.70
Repairs and Maintenance	44,410.78
Other Purchased Tech Services	42,120.47
Rentals	45,862.11
Other Purchased Services	711,516.70
Supplies and Materials	12,505.96
Cost of Sales:	
Reimbursable Program	5,139,424.99
Non-reimbursable Program	508,906.40
Miscellaneous Expenditures	60,638.27
Depreciation	139,932.52
	<u>11,892,244.56</u>
Total Operating Expenses	<u>11,892,244.56</u>
Operating Loss	<u>(11,252,487.11)</u>
<b>NONOPERATING REVENUE (EXPENSES):</b>	
State Sources:	
State School Lunch Program	94,898.65
State School Breakfast After the Bell	91,853.10
Federal Sources:	
Child and Adult Care Food Program	328,729.27
School Breakfast Program	2,441,798.92
National School Lunch Program	5,987,061.61
National School Lunch Program - HHFKA	110,106.88
After School Snack Program	72,472.32
Summer Food Service Program	370,091.55
Food Distribution Program	814,052.14
Fresh Fruits and Vegetables Program	261,549.00
National School Lunch Program - Supply Chain Assistance	435,116.13
	<u>11,007,729.57</u>
Total Nonoperating Revenues	<u>11,007,729.57</u>
Change in Net Position	(244,757.54)
Net Position - July 1	<u>2,859,973.47</u>
Net Position - June 30	<u>\$ 2,615,215.93</u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
**PROPRIETARY FUNDS**  
 Business-Type Activities - Enterprise Funds  
 Statement of Cash Flows  
 For the Fiscal Year Ended June 30, 2023

	<u>Food Service</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Receipts from Customers	\$ 505,478.69
Payments to Employees	(5,044,667.66)
Payments for Employee Benefits	(142,258.70)
Payments to Suppliers	<u>(5,515,009.34)</u>
Net Cash (Used) for Operating Activities	<u>(10,196,457.01)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>	
Operating Subsidies and Transfers to Other Funds	
State Sources	170,576.56
Federal Sources	<u>10,562,788.94</u>
Net Cash Provided by Non-Capital Financing Activities	<u>10,733,365.50</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Payments on Financed Purchases	<u>(122,782.94)</u>
Net Increase in Cash and Cash Equivalents	414,125.55
Cash and Cash Equivalents - July 1	<u>1,275,070.33</u>
Cash and Cash Equivalents - June 30	<u>\$ 1,689,195.88</u>
<b>Reconciliation of Operating (Loss) to Net Cash (Used) for Operating Activities:</b>	
Operating (Loss)	\$ (11,252,487.11)
Adjustments to Reconcile Operating Loss to Net Cash (Used) for Operating Activities:	
Depreciation	139,932.52
(Increase) Decrease in Accounts Receivable	(134,278.76)
(Increase) Decrease in Inventory	(72,237.50)
Increase (Decrease) in Accounts Payable	1,161,793.84
Increase (Decrease) in Interfund Payable	<u>(39,180.00)</u>
Total Adjustments	<u>1,056,030.10</u>
Net Cash Used for Operating Activities	<u>\$ (10,196,457.01)</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,									
	2023 (5)	2022 (4)	2021 (3)	2020	2019	2018 (2)	2017	2016	2015 (1)	2014
<b>Governmental Activities:</b>										
Net Investment in Capital Assets	\$ 273,415,067.31	\$ 277,561,130.03	\$ 269,255,052.57	\$ 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
Restricted	26,349,652.49	17,469,771.79	6,053,955.84	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
Unrestricted (Deficit)	<u>(58,790,279.43)</u>	<u>(73,236,665.10)</u>	<u>(94,747,066.51)</u>	<u>(132,051,100.66)</u>	<u>(131,750,097.53)</u>	<u>(114,091,744.71)</u>	<u>(119,641,632.07)</u>	<u>(124,324,599.38)</u>	<u>(103,657,345.52)</u>	<u>(9,666,537.95)</u>
<b>Total Governmental Activities Net Position</b>	<u>\$ 240,974,440.37</u>	<u>\$ 221,794,236.72</u>	<u>\$ 180,561,941.90</u>	<u>\$ 179,825,308.74</u>	<u>\$ 158,926,297.87</u>	<u>\$ 172,915,403.92</u>	<u>\$ 207,100,976.39</u>	<u>\$ 218,626,987.90</u>	<u>\$ 234,496,265.75</u>	<u>\$ 331,927,965.48</u>
<b>Business-type Activities:</b>										
Net Investment in Capital Assets	\$ 894,377.49	\$ 911,527.07	\$ 504,721.98	\$ 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
Unrestricted	1,720,838.44	1,948,446.40	2,741,634.21	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
<b>Total Business-type Activities Net Position</b>	<u>\$ 2,615,215.93</u>	<u>\$ 2,859,973.47</u>	<u>\$ 3,246,356.19</u>	<u>\$ 2,047,462.25</u>	<u>\$ 2,983,049.25</u>	<u>\$ 3,347,939.70</u>	<u>\$ 3,397,924.21</u>	<u>\$ 3,288,867.51</u>	<u>\$ 2,691,286.64</u>	<u>\$ 2,257,251.99</u>
<b>District-wide:</b>										
Net Investment in Capital Assets	\$ 274,309,444.80	\$ 278,472,657.10	\$ 269,759,774.55	\$ 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
Restricted	26,349,652.49	17,469,771.79	6,053,955.84	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
Unrestricted (Deficit)	<u>(57,069,440.99)</u>	<u>(71,288,218.70)</u>	<u>(92,005,432.30)</u>	<u>(131,158,903.20)</u>	<u>(129,922,313.07)</u>	<u>(112,081,982.38)</u>	<u>(117,587,742.53)</u>	<u>(122,344,554.09)</u>	<u>(101,948,039.87)</u>	<u>(7,965,333.38)</u>
<b>Total District-wide Net Position</b>	<u>\$ 243,589,656.30</u>	<u>\$ 224,654,210.19</u>	<u>\$ 183,808,298.09</u>	<u>\$ 181,872,770.99</u>	<u>\$ 161,909,347.12</u>	<u>\$ 176,263,343.62</u>	<u>\$ 210,498,900.60</u>	<u>\$ 221,915,855.41</u>	<u>\$ 237,187,552.39</u>	<u>\$ 334,185,217.47</u>

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

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

(3) Year of implementation of Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities.

(4) Year of implementation of Governmental Accounting Standards Board Statement No. 87, Leases.

(5) Year of implementation of Governmental Accounting Standards Board Statement No. 96, Subscription-Based Information Technology Arrangements.

Source: ACFR 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,									
	2023 (5)	2022 (4)	2021 (3)	2020	2019	2018 (2)	2017	2016	2015 (1)	2014
<b>Expenses:</b>										
Governmental Activities:										
Instruction:										
Regular	76,426,652.60	\$ 71,420,419.79	\$ 56,549,981.98	\$ 53,479,855.43	\$ 54,282,199.49	\$ 52,488,729.18	\$ 57,819,115.45	\$ 60,670,211.39	\$ 68,302,236.61	\$ 85,282,104.83
Special Education	11,303,135.42	11,290,895.24	12,710,990.34	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
Other Special Instruction	4,297,695.18	4,035,675.13	4,032,927.71	3,634,921.08	4,107,513.26		4,003,734.32	4,156,291.82	5,174,069.26	5,885,696.59
Other Instruction	2,658,306.44	2,662,950.89	2,242,844.34	1,915,043.48	2,091,855.63	7,336,157.13	4,295,134.61	4,107,766.38	4,978,994.98	8,125,313.68
Community Services Programs/Operations	317,964.97	270,050.10	177,709.00	192,306.66	72,303.44	183,020.18	268,421.41	360,035.91	440,934.33	353,502.26
Support Services:										
Tuition	2,985,249.68	2,384,838.81	12,639,340.01	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
Student and Instruction Related Services	65,414,741.12	56,793,155.50	49,062,769.59	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
School Administrative Services	6,700,382.47	6,175,258.57	4,129,273.90	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
General and Business Administrative Services	3,032,993.06	4,899,595.64	6,720,718.75	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
Plant Operations and Maintenance	16,412,836.69	15,229,618.14	14,085,224.34	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
Pupil Transportation	12,928,493.82	10,927,264.56	3,127,582.20	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
Unallocated Benefits	21,403,748.84	38,548,005.74	73,320,045.69	56,483,208.58	84,536,909.12	122,509,313.91	121,046,140.62	107,044,233.78	95,818,071.83	71,639,269.77
Special Schools	42,369.22	33,530.43	38,943.28	29,310.08	61,718.96	45,981.18	50,125.43	59,142.83	27,712.40	31,389.81
Transfer to Charter Schools	61,056,948.15	57,869,510.00	54,800,520.00	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
Transfer to Resident Renaissance Schools	123,076,364.00	110,291,323.11	101,085,004.00	92,611,574.82	78,667,040.41		52,061,402.64	35,666,601.46		
Interest on Long-term Debt						(8,261.95)	14,207.24	6,770.27	8,140.96	1,066.22
Capital Outlay						3,004,869.30	1,641,164.68			
Unallocated Depreciation	9,585,818.61	8,433,535.09	7,325,380.06	7,998,997.60	7,998,997.60	7,998,997.60		8,167,958.25	8,179,633.61	9,743,468.54
<b>Total Governmental Activities Expenses</b>	<b>417,643,700.27</b>	<b>401,265,626.74</b>	<b>402,049,255.19</b>	<b>397,960,901.63</b>	<b>423,613,088.51</b>	<b>441,239,123.16</b>	<b>442,003,350.90</b>	<b>421,955,061.68</b>	<b>397,660,752.48</b>	<b>394,048,913.20</b>
Business-type Activities:										
Food Service	11,892,244.56	9,341,585.60	7,765,054.37	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
Food Service - Dinner Program										132,164.30
<b>Total Business-type Activities Expense</b>	<b>11,892,244.56</b>	<b>9,341,585.60</b>	<b>7,765,054.37</b>	<b>8,533,548.47</b>	<b>9,790,806.75</b>	<b>9,344,129.08</b>	<b>10,009,745.60</b>	<b>9,840,126.29</b>	<b>9,291,395.88</b>	<b>9,108,108.66</b>
<b>Total District Expenses</b>	<b>\$ 429,535,944.83</b>	<b>\$ 410,607,212.34</b>	<b>\$ 409,814,309.56</b>	<b>\$ 406,494,450.10</b>	<b>\$ 433,403,895.26</b>	<b>\$ 450,583,252.24</b>	<b>\$ 452,013,096.50</b>	<b>\$ 431,795,187.97</b>	<b>\$ 406,952,148.36</b>	<b>\$ 403,157,021.86</b>
<b>Program Revenues:</b>										
Governmental Activities:										
Charges for Services	\$ 95,728.62	\$ 78,380.90	\$ 56,301.59	\$ 93,299.96	\$ 31,570.91	\$ 1,474,495.85	\$ 223,348.26	\$ 339,823.49	\$ 163,760.17	\$ 440,329.64
Operating Grants and Contributions	89,941,452.75	103,056,111.60	106,874,553.18	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
Capital Grants and Contributions	5,368,660.50	13,304,928.72	54,784,937.03	35,949,047.84	6,918,929.18		17,790.37		569,208.75	884,676.34
<b>Total Governmental Activities Program Revenues</b>	<b>95,405,841.87</b>	<b>116,439,421.22</b>	<b>161,715,791.80</b>	<b>110,236,405.71</b>	<b>85,655,616.34</b>	<b>101,538,061.91</b>	<b>123,752,132.69</b>	<b>105,358,909.44</b>	<b>95,583,648.08</b>	<b>71,585,761.80</b>
Business-type activities:										
Charges for services										
Food service	639,757.45	106,635.16	38,984.68	188,421.41	204,770.20	219,188.10	390,390.06	394,351.10	447,302.92	680,056.88
Operating Grants and Contributions	11,007,729.57	8,334,808.95	9,480,359.84	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
Capital Grants and Contributions						7,350.00				
<b>Total Business-type Activities Program Revenues</b>	<b>11,647,487.02</b>	<b>8,441,444.11</b>	<b>9,519,344.52</b>	<b>7,597,961.47</b>	<b>9,425,916.30</b>	<b>9,141,577.63</b>	<b>10,118,802.30</b>	<b>10,122,363.81</b>	<b>9,725,430.53</b>	<b>9,061,295.28</b>
<b>Total District Program Revenues</b>	<b>\$ 107,053,328.89</b>	<b>\$ 124,880,865.33</b>	<b>\$ 171,235,136.32</b>	<b>\$ 117,834,367.18</b>	<b>\$ 95,081,532.64</b>	<b>\$ 110,679,639.54</b>	<b>\$ 133,870,934.99</b>	<b>\$ 115,481,273.25</b>	<b>\$ 105,309,078.61</b>	<b>\$ 80,647,057.08</b>
<b>Net (Expense)/Revenue:</b>										
Governmental Activities	\$ (322,237,858.40)	\$ (284,826,205.52)	\$ (240,333,463.39)	\$ (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)
Business-type Activities	(244,757.54)	(900,141.49)	1,754,290.15	(935,587.00)	(364,890.45)	(202,551.45)	109,056.70	282,237.52	434,034.65	(46,813.38)
<b>Total District-wide Net Expense</b>	<b>\$ (322,482,615.94)</b>	<b>\$ (285,726,347.01)</b>	<b>\$ (238,579,173.24)</b>	<b>\$ (288,660,082.92)</b>	<b>\$ (338,322,362.62)</b>	<b>\$ (339,903,612.70)</b>	<b>\$ (318,142,161.51)</b>	<b>\$ (316,313,914.72)</b>	<b>\$ (301,643,069.75)</b>	<b>\$ (322,509,964.78)</b>

(Continued)

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

	Fiscal Year Ended June 30,									
	2023 (5)	2022 (4)	2021 (3)	2020	2019	2018 (2)	2017	2016	2015 (1)	2014
<b>General Revenues and Other Changes in Net Position:</b>										
Governmental Activities:										
Property Taxes Levied for General Purposes, Net	\$ 13,392,750.00	\$ 13,066,838.00	\$ 12,749,949.00	\$ 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
Federal and State Aid Not Restricted	306,659,080.97	294,030,157.63	19,507,297.42	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
Federal and State Aid Restricted	18,033,103.82	16,902,030.90	199,849.28	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
Investment Earnings							1,802.10	1,802.10	4,783.52	4,783.52
Unrestricted Miscellaneous Income	3,333,127.26	2,944,784.78	285,757,308.29	3,872,088.78	5,944,545.24	8,586,152.08	4,088,895.94	4,771,577.89	2,276,715.68	2,367,323.94
Audit Recovery - Federal Programs									(703,621.00)	
Cancellation of Accounts Receivable										(2,081,123.92)
Interfund Adjustments				(1,317,288.31)	(165,962.67)					(68,215.69)
Capital Outlay Adjustment										138,273.46
Gain/(Loss) on Disposal of Capital Assets		(317,000.00)								(6,733,372.57)
Transfers		(568,311.17)				(8,733,077.97)				
<b>Total Governmental Activities</b>	<b>341,418,062.05</b>	<b>326,058,500.14</b>	<b>318,214,403.99</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>
Business-type Activities:										
Miscellaneous Income		18.20								(1,113.33)
Disposal of Assets		(54,570.60)								(19,260.38)
Cancellation of Accounts Receivable										
Transfers		568,311.17								
<b>Total Business-type Activities</b>	<b>-</b>	<b>513,758.77</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20,373.71)</b>
<b>Total District-wide</b>	<b>\$ 341,418,062.05</b>	<b>\$ 326,572,258.91</b>	<b>\$ 318,214,403.99</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>Change in Net Position:</b>										
Governmental Activities	\$ 19,180,203.65	\$ 41,232,294.62	\$ 77,880,940.60	\$ 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)
Business-type Activities	(244,757.54)	(386,382.72)	1,754,290.15	(935,587.00)	(364,890.45)	(202,551.45)	109,056.70	282,237.52	434,034.65	(67,187.09)
<b>Total District</b>	<b>\$ 18,935,446.11</b>	<b>\$ 40,845,911.90</b>	<b>\$ 79,635,230.75</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>\$ 225,656.92</b>	<b>\$ (33,403,507.23)</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.

(3) Amounts include the revenues and expenses associated with the implementation of Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities.

(4) Year of implementation of Governmental Accounting Standards Board Statement No. 87, Leases.

(5) Year of implementation of Governmental Accounting Standards Board Statement No. 96, Subscription-Based Information Technology Arrangements.

Source: ACFR 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,									
	2023	2022	2021 (1)	2020	2019	2018	2017	2016	2015	2014
General Fund:										
Restricted	\$ 21,856,996.31	\$ 12,825,473.09	\$ 2,500,001.00	\$ 1.00	\$ 5,563,490.62	\$ 1,000,001.00	\$ 1,000,001.00	\$ 19,390,836.00	\$ 9,221,577.00	\$ 11,446,262.00
Assigned	23,800,806.64	14,026,423.72	2,204,488.53	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
Unassigned (Deficit)	<u>(20,911,726.07)</u>	<u>(13,624,674.82)</u>	<u>(14,179,347.92)</u>	<u>(32,632,094.60)</u>	<u>(26,775,262.84)</u>	<u>(6,482,566.07)</u>	<u>(11,572,034.15)</u>	<u>(22,734,053.53)</u>	<u>(2,106,604.54)</u>	<u>(3,948,035.40)</u>
Total General Fund	<u>\$ 24,746,076.88</u>	<u>\$ 13,227,221.99</u>	<u>\$ (9,474,858.39)</u>	<u>\$ (32,503,568.92)</u>	<u>\$ (19,937,182.60)</u>	<u>\$ (5,165,001.73)</u>	<u>\$ (9,331,581.15)</u>	<u>\$ (714,805.25)</u>	<u>\$ 8,854,581.66</u>	<u>\$ 8,827,745.77</u>
All Other Governmental Funds:										
Assigned					\$ 134,081.69					
Restricted:										
Special Revenue Fund	\$ 4,492,656.18	\$ 4,644,298.70	\$ 3,394,673.22							
Capital Projects Fund			159,281.62	\$ 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
Unassigned (Deficit), Reported in:										
Special Revenue Fund				<u>(3,032,805.00)</u>	<u>(3,004,424.00)</u>	<u>(2,983,046.00)</u>	<u>(2,966,603.00)</u>	<u>(2,985,293.00)</u>	<u>(2,907,938.00)</u>	<u>(2,802,638.00)</u>
Total All Other Governmental Funds	<u>\$ 4,492,656.18</u>	<u>\$ 4,644,298.70</u>	<u>\$ 3,553,954.84</u>	<u>\$ (2,873,523.38)</u>	<u>\$ (2,845,142.38)</u>	<u>\$ 6,830,782.40</u>	<u>\$ 3,787,819.55</u>	<u>\$ 2,166,891.78</u>	<u>\$ 1,656,900.81</u>	<u>\$ 7,860,459.32</u>

(1) Year of implementation of Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities.

Source: ACFR 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,									
	2023	2022	2021 (1)	2020	2019	2018	2017	2016	2015	2014
<b>Revenues:</b>										
Tax Levy	\$ 13,392,750.00	\$ 13,066,838.00	\$ 12,749,949.00	\$ 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
Tuition Charges				93,299.96	31,570.91	1,474,495.85	223,348.26	339,823.49	163,760.17	440,329.64
Rents and Royalties			2,580.00	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	3,794,258.96	3,499,854.19	769,748.92	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
State Sources	385,858,120.77	384,521,485.01	412,828,448.82	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
Federal Sources	69,893,420.19	60,174,231.33	37,619,477.05	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
<b>Total Revenue</b>	<b>472,938,549.92</b>	<b>461,262,408.53</b>	<b>463,970,203.79</b>	<b>419,903,416.81</b>	<b>388,604,395.14</b>	<b>393,316,986.07</b>	<b>379,340,151.39</b>	<b>368,540,172.33</b>	<b>370,879,997.75</b>	<b>369,457,031.78</b>
<b>Expenditures:</b>										
Instruction										
Regular Instruction	76,304,737.79	71,349,097.96	56,527,730.84	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
Special Education Instruction	11,285,104.80	11,279,619.93	12,705,988.85	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
Other Special Instruction	4,290,839.55	4,031,645.03	4,031,340.84	3,634,921.08	4,107,513.26	4,003,734.32	4,003,734.32	4,156,291.82	5,174,069.26	5,885,696.59
Other Instruction	2,654,065.94	2,660,291.61	2,241,961.83	1,915,043.48	2,091,855.63	7,336,157.13	4,295,134.61	4,107,766.38	4,978,994.98	8,125,313.68
Community Services Programs/Operations	317,457.76	269,780.42	177,639.08	192,306.66	72,303.44	183,020.18	268,421.41	360,035.91	440,934.33	353,502.26
Support Services:										
Tuition	2,985,249.68	2,384,838.81	12,639,340.01	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
Student & Instruction Related Services	65,414,741.12	56,793,155.50	49,062,769.59	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
School Administrative Services	6,700,382.47	6,222,008.57	3,997,662.89	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
Other Administrative Services	2,837,161.53	4,737,883.76	6,696,525.39	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
Plant Operations and Maintenance	16,378,228.96	15,197,514.59	14,054,061.38	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
Pupil Transportation	12,906,313.26	10,878,091.31	3,057,379.72	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
Unallocated Employee Benefits	69,624,828.84	70,166,764.74	66,316,845.79	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
Special Schools	42,369.22	33,530.43	38,943.28	29,310.08	61,718.96	45,981.18	50,125.43	59,142.83	27,712.40	31,389.81
Charter and Resident Renaissance Schools	184,133,312.15	168,160,833.11	155,885,524.00	149,887,706.78	135,184,371.41	122,489,206.94	115,273,206.64	95,403,472.46	65,204,824.81	54,902,533.00
Capital Outlay	5,696,544.48	13,304,928.72	54,824,091.35	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
Debt Service:										
Principal							579,618.41	573,970.54	580,960.05	
Interest and Other Charges							5,703.45	11,351.32		
<b>Total Expenditures</b>	<b>461,571,337.55</b>	<b>437,469,984.49</b>	<b>442,257,804.84</b>	<b>431,180,895.82</b>	<b>412,886,538.12</b>	<b>386,107,443.80</b>	<b>386,335,999.52</b>	<b>377,599,568.27</b>	<b>376,353,099.37</b>	<b>394,594,204.78</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,367,212.37	23,792,424.04	21,712,398.95	(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)
<b>Other Financing Sources (Uses):</b>										
Lease Proceeds										1,734,549.00
Audit Recovery - Federal Programs									(703,621.00)	
Cancellation of Grants Receivable										(2,081,123.92)
Interfund Adjustments				(1,317,288.31)	(165,962.67)					(68,215.69)
Cancellation of Prior Year Orders										
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,317,288.31)</b>	<b>(165,962.67)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(703,621.00)</b>	<b>(414,790.61)</b>
<b>Net Change in Fund Balances</b>	<b>\$ 11,367,212.37</b>	<b>\$ 23,792,424.04</b>	<b>\$ 21,712,398.95</b>	<b>\$ (12,594,767.32)</b>	<b>\$ (24,448,105.65)</b>	<b>\$ 7,209,542.27</b>	<b>\$ (6,995,848.13)</b>	<b>\$ (9,059,395.94)</b>	<b>\$ (6,176,722.62)</b>	<b>\$ (25,551,963.61)</b>
Debt Service as a Percentage of Noncapital Expenditures	-	-	-	-	-	-	0.15%	0.16%	0.16%	-

(1) Amounts include the revenues and expenses associated with the implementation of Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities.

**CITY OF CAMDEN SCHOOL DISTRICT**  
 General Fund - Other Local Revenue by Source  
 Last Ten Fiscal Years (Modified Accrual Basis of Accounting)  
*Unaudited*

	Fiscal Year Ended June 30,									
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Rentals and Royalties			\$ 2,580.00	\$ 10,880.00	\$ 23,417.25	\$ 2,383,476.00	\$ 1,452,940.94	\$ 1,296,422.37	\$ 23,160.08	\$ 22,830.42
Tuition	\$ 57,075.80	\$ 72,868.70		93,299.96	31,570.91					
Refunds of Prior Year Expenses	1,199,365.40	2,720,570.80				232,295.51	300,646.89	615,374.97	472,048.42	909,443.14
Interest Earned on Investments:										
Unrestricted	452,338.74	9,363.34					1,356.39	1,200.56	229.90	4,783.52
Restricted for:										
Capital Reserve	65,276.91									
Maintenance Reserve	112,500.00									
Unemployment Compensation										
Miscellaneous	<u>1,389,494.61</u>	<u>141,981.94</u>	<u>197,269.28</u>	<u>3,613,065.15</u>	<u>5,850,363.69</u>	<u>5,970,380.57</u>	<u>2,335,753.82</u>	<u>2,860,382.09</u>	<u>1,786,060.80</u>	<u>1,435,050.38</u>
Total Miscellaneous Revenues	<u>\$ 3,276,051.46</u>	<u>\$ 2,944,784.78</u>	<u>\$ 199,849.28</u>	<u>\$ 3,717,245.11</u>	<u>\$ 5,905,351.85</u>	<u>\$ 8,586,152.08</u>	<u>\$ 4,090,698.04</u>	<u>\$ 4,773,379.99</u>	<u>\$ 2,281,499.20</u>	<u>\$ 2,372,107.46</u>

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)
2023	\$ 68,879,300.00	\$ 1,068,985,400.00	\$ -	\$ 324,407,500.00	\$ 156,925,500.00	\$ 89,819,900.00	\$ 1,709,017,600.00	\$ 25,323,964.00	\$ 1,734,341,564.00	\$ 12,734,300.00	\$ 2,793,628,900.00	\$ 2,107,853,140.00	\$ 0.800
2022	68,380,800.00	1,067,246,600.00	-	307,019,800.00	156,712,800.00	89,797,400.00	1,689,157,400.00	26,257,083.00	1,715,414,483.00	33,477,200.00	2,791,142,700.00	1,928,732,272.00	0.757
2021	68,921,700.00	1,064,062,300.00	-	305,105,400.00	156,702,300.00	90,495,600.00	1,685,287,300.00	29,166,340.00	1,714,453,640.00	35,703,400.00	2,701,869,900.00	1,833,542,464.00	0.741
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	40,099,800.00	2,517,323,500.00	1,720,395,629.00	0.436
2018	74,761,350.00	1,052,413,231.00	-	290,748,423.00	160,766,900.00	80,185,300.00	1,658,875,204.00	27,100,620.00	1,685,975,824.00	65,299,000.00	2,392,991,100.00	1,766,875,349.00	0.432
2017	73,171,250.00	1,052,275,431.00	-	304,877,723.00	158,728,900.00	79,700,600.00	1,668,753,904.00	28,610,678.00	1,697,364,582.00	71,302,100.00	2,147,846,400.00	1,686,917,251.00	0.429
2016	63,049,250.00	1,056,141,631.00	-	309,454,979.00	159,467,400.00	79,426,000.00	1,667,539,260.00	28,564,351.00	1,696,103,611.00	23,120,600.00	2,122,086,600.00	1,645,964,215.00	0.429
2015	63,724,750.00	1,065,892,626.00	-	313,489,823.00	154,249,600.00	79,486,400.00	1,676,843,199.00	27,992,609.00	1,704,835,808.00	11,977,500.00	2,088,418,000.00	1,564,829,928.00	0.426
2014	63,329,738.00	1,068,898,602.00	-	317,864,723.00	154,133,900.00	84,459,500.00	1,688,686,463.00	28,667,157.00	1,717,353,620.00	8,585,494.00	2,088,658,100.00	1,576,358,902.00	0.423

(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 <u>Dec. 31</u>	<u>District Direct Rate</u>			<u>Overlapping Rates</u>			<u>Total Direct and Tax Rate</u>
	<u>Basic Rate</u>	<u>General Obligation Service</u>	<u>Total Direct School Tax Rate</u>	<u>City of Camden</u>	<u>Camden County</u>	<u>Special District</u>	
2023	\$ 0.800	-	\$ 0.800	\$ 1.710	\$ 0.915	\$ 0.211	3.636
2022	0.757	-	0.757	1.679	0.925	0.199	3.560
2021	0.741	-	0.741	1.655	0.953	0.199	3.548
2020	0.585	-	0.585	1.655	0.940	0.203	3.383
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

Source: Municipal Tax Collector



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

<u>Taxpayer</u>	2023			2014		
	<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	\$ 44,963,500	1	2.59%	\$ 37,289,200	1	2.17%
L/N CAC LLC	35,038,300	2	2.02%			
Verizon--New Jersey	25,323,964	3	1.46%	28,667,157	3	1.67%
msc State & River, LLC	18,934,700	4	1.09%			
Pollution Control Authority	18,004,100	5	1.04%	18,004,100	4	1.05%
Washington Park Management	8,723,000	6	0.50%			
130 Mickle Blvd, LP	8,708,700	7	0.50%			
Cramer Hill Apartments	8,655,000	8	0.50%			
EMR Eastern, LLC	8,628,400	9	0.50%			
Broadway Associates 2010, LLC	8,401,500	10	0.48%			
Camden 7 Realty, LLC				8,000,000	5	0.47%
Camden Center Urban Renewal LP				30,774,800	2	1.79%
2 Cooper Plaza				7,183,600	6	0.42%
South Jersey Acquisition Co. LLC				6,865,200	7	0.40%
Harris Camden Realty LLC				6,842,400	8	0.40%
Reldon Enterprises				6,162,900	9	0.36%
2600 ME Holdings, LLC				5,200,000	10	0.30%
<b>Total</b>	<b>\$ 185,381,164</b>		<b>10.69%</b>	<b>\$ 154,989,357</b>		<b>9.02%</b>

Source: City of Camden Officials

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

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Fiscal Year <u>Ended June 30,</u>	School District Taxes Levied for the <u>Fiscal Year</u>	<u>Collected within the Fiscal Year of the Levy (1)</u>		<u>Collections in Subsequent Years</u>
		<u>Amount</u>	<u>Percentage of Levy</u>	
2023	\$ 13,392,750.00	\$ 13,392,750.00	100.00%	-
2022	13,066,838.00	13,066,838.00	100.00%	-
2021	12,749,949.00	12,749,949.00	100.00%	-
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%	-

(1) School taxes are collected by the Municipal Tax Collector. Under New Jersey State Statute, a municipality is required to remit to the school district the entire property tax balance, in the amount voted upon or certified prior to the end of the school year.

Source: District Records

## Debt Capacity Information

Debt capacity information is intended to assist users in understanding and assessing the School District's debt burden and its ability to issue additional debt. Please refer to the following exhibits for a historical view of the School District's outstanding debt and its debt capacity.

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Ratios of Outstanding Debt by Type  
 Last Ten Fiscal Years  
*Unaudited*

Fiscal Year Ended June 30,	Governmental Activities			Percentage of Personal Income (2)	Per Capita (3)
	General Obligation Bonds (1)	Leases	Total District		
2023	\$ -	\$ -	\$ -	-	\$ -
2022	-	-	-	-	-
2021	-	-	-	-	-
2020	-	-	-	-	-
2019	-	-	-	-	-
2018	-	-	-	-	-
2017	-	-	-	-	-
2016	-	579,618.41	579,618.41	0.02%	7.70
2015	-	1,153,588.95	1,153,588.95	0.03%	15.24
2014	-	1,734,549.00	1,734,549.00	0.05%	22.73

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 <u>June 30,</u>	<u>General Bonded Debt Outstanding</u>			Percentage of Net Assessed Valuation <u>Taxable (2)</u>	<u>Per Capita (3)</u>
	<u>General Obligation Bonds</u>	<u>Deductions</u>	<u>Net General Bonded Debt Outstanding (1)</u>		
2023	\$ -	\$ -	\$ -	-	\$ -
2022	-	-	-	-	-
2021	-	-	-	-	-
2020	-	-	-	-	-
2019	-	-	-	-	-
2018	-	-	-	-	-
2017	-	-	-	-	-
2016	-	-	-	-	-
2015	-	-	-	-	-
2014	-	-	-	-	-

**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 December 31, 2022: (1)					
City of Camden Utilities	\$ 90,177,466.13	\$ 76,258,889.53	\$ 13,918,576.60		
City of Camden	<u>18,672,110.23</u>		<u>18,672,110.23</u>		
	<u>108,849,576.36</u>	<u>76,258,889.53</u>	<u>32,590,686.83</u>	<u>\$ -</u>	<u>\$ -</u>
Overlapping Debt Apportioned to the Municipality as of December 31, 2022:					
County of Camden: (2)					
General:					
Bonds	64,387,266.94	22,237,615.01 (3)	42,149,651.93	1,976,818.68 (5)	71,990,250.00
Notes	42,980,000.00		42,980,000.00	2,015,762.00 (5)	
Loan Agreements	347,760,000.00		347,760,000.00	16,309,944.00 (5)	
Bonds Issued by Other Public Bodies Guaranteed by the County	<u>223,550,594.96</u>	<u>223,550,594.96 (4)</u>			
	<u>678,677,861.90</u>	<u>245,788,209.97</u>	<u>432,889,651.93</u>	<u>20,302,524.68</u>	<u>71,990,250.00</u>
	<u>\$ 787,527,438.26</u>	<u>\$ 322,047,099.50</u>	<u>\$ 465,480,338.76</u>	<u>\$ 20,302,524.68</u>	<u>\$ 71,990,250.00</u>

## Sources:

- (1) City of Camden 2022 Audit Report
- (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 2022 Net Valuation on which County taxes are apportioned, which is 4.69%.  
The source for this computation was the 2021 Camden County Abstract of Ratables.

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Legal Debt Margin Information  
 Last Ten Fiscal Years  
*Unaudited*

Legal Debt Margin Calculation for Fiscal Year 2023

	Equalized Valuation Basis (1)
	2022 \$ 2,052,938,017
	2021 1,894,858,669
	2020 1,804,345,260
	<u>\$ 5,752,141,946</u>
Average equalized valuation of taxable property	<u>\$ 1,917,380,649</u>
Debt limit (4% of average equalization value) (2)	\$ 76,695,226
Total Net Debt Applicable to Limit	<u>-</u>
Legal Debt Margin	<u>\$ 76,695,226</u>

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Debt limit	\$ 76,695,225.95	\$ 72,526,036.99	\$ 69,807,978.53	\$ 69,085,177.60	\$ 67,976,520.00	\$ 67,115,450.50	\$ 64,416,204.41	\$ 62,926,638.89	\$ 62,926,638.89	\$ 62,232,308.88
Total net debt applicable to limit (3)	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 76,695,225.95	\$ 72,526,036.99	\$ 69,807,978.53	\$ 69,085,177.60	\$ 67,976,520.00	\$ 64,416,204.41	\$ 62,926,638.89	\$ 62,926,638.89	\$ 62,926,638.89	\$ 62,232,308.88
Total net debt applicable to the limit as a percentage of debt limit	-	-	-	-	-	-	-	-	-	-

Sources:  
 (1) Equalized valuation bases were provided by the Annual Report of the State of New Jersey, Department of Treasury, Division of Taxation.  
 (2) Limit set by NJSA 18A:24-19 for a K through 12 district.  
 (3) District Records

## Demographic and Economic Information

Demographic and economic information is intended (1) to assist users in understanding the socioeconomic environment within which the School District operates and (2) to provide information that facilitates comparisons of financial statement information over time and among school districts. Please refer to the following exhibits for a historical view of the demographic and economic statistics and factors prevalent in the location in which the School District operates.



**CITY OF CAMDEN SCHOOL DISTRICT**  
 Demographic and Economic Statistics  
 Last Ten Fiscal Years  
*Unaudited*

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<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (2)</u>	County of Camden <u>Per Capita Personal Income (3)</u>	<u>Unemployment Rate (4)</u>
2022	70,996	Unavailable	Unavailable	7.3%
2021	71,773	\$ 4,424,231,266.00	\$ 61,642.00	12.5%
2020	73,740	4,338,124,200.00	58,830.00	16.3%
2019	73,575	4,043,534,850.00	54,958.00	7.9%
2018	73,780	3,912,258,280.00	53,026.00	8.9%
2017	73,780	3,769,862,880.00	51,096.00	9.8%
2016	73,847	3,647,451,024.00	49,392.00	10.1%
2015	75,228	3,611,094,456.00	48,002.00	11.1%
2014	75,696	3,496,625,328.00	46,193.00	12.7%
2013	76,305	3,392,291,385.00	44,457.00	16.0%

## 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>2023 (1)</u>			<u>2014</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Municipal Employment (1)</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Municipal Employment (1)</u>
Campbell Soup Company				1,200	4	
American Water						
Subaru						
L-3 Communications Corporation				1,018	5	
Our Lady of Lourdes Diocese of Camden		<b>Unavailable</b>		2,200	2	
City of Camden						
NFI						
Cooper University Hospital				5,750	1	
Camden County College						
South Jersey Port Corporation				1,500	3	
Rutgers University				800	6	
Virtua Health				218	7	
Mafco Worldwide Corporation				155	8	
HCSC Laundry				144	9	
Waste Management of Camden				117	10	
	-		-	13,102		-

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*

<b>Function/Program</b>	Fiscal Year Ended June 30,									
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Teachers-General Fund	601.0	512.0	647.0	685.0	710.0	680.4	784.8	748.8	884.5	1,054.0
Teachers-Special Revenue	136.0	75.0	146.0	81.0	76.0	91.0	99.3	120.7	88.3	190.0
Classroom Aides-General Fund	103.0	21.0	70.0	77.0	51.0	79.0	197.0	172.0	199.0	191.0
Classroom Aides-Special Revenue	151.0	112.0	70.0	80.0	73.0	79.0	81.0	68.4	72.0	98.0
Attendance & Social Work	23.0	26.0	12.0	11.0	11.0	40.0	15.0	38.1	71.7	40.2
Health Services	28.0	22.0	16.0	20.0	23.0	19.0	32.0	25.0	30.0	33.0
Related Services		5.0	5.0	19.0	22.0	15.5		13.0	13.0	16.0
Extraordinary Services	46.0	83.0	117.0	110.0	111.0	126.0				
Guidance-Professional	18.0	16.0	21.0	18.0	20.0	31.0	16.0	40.2	37.0	56.0
Guidance-Support		1.0					1.0	11.0	17.0	22.0
Child Study Team	23.0	36.0	35.0	38.0	15.0	35.5	48.0	55.8	59.0	55.0
Child Study Team-Support		3.0					1.0	2.0	3.0	7.0
Supervisors & Other Professionals	7.0	28.0	20.0	20.0	18.0	7.0	33.0	19.0	28.5	21.0
Improvement of Instruction-Support	7.0	7.0	3.0	8.0	7.0	1.0	11.0	2.0	2.0	6.0
Facilitators, Math & Literacy Coaches										49.0
Media Services/Technology	1.0							7.5	20.3	38.0
Professional Development-Professionals							2.0			5.0
Professional Development-Support										1.0
General District Administrators		8.0	8.0	9.0	8.0	13.0	18.0	22.0	21.0	32.0
Principals/Assistant Principals	37.0	26.0	37.0	37.0	19.0	17.0	48.0	28.6	30.4	43.0
School Administrators-Support	22.0	12.0	16.0	18.0	29.0	39.5	1.0	31.0	34.7	60.9
Central Services-Administrators	41.0	33.0	30.0	31.0	48.0	25.0	29.0	35.1	32.0	18.0
Admin Information Technology Services	4.0	3.0	4.0	6.0	5.0	4.0	15.0	9.7	6.7	14.7
Operations & Maintenance-Security Guards	63.0	122.0	66.0	59.5	59.0	68.0	1.5	81.0	104.2	104.2
Operations & Maintenance-Other	106.0	114.0	113.0	106.0	140.0	139.0	168.0	176.1	191.0	186.0
Transportation	18.5	5.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0
Support & Other Prof Staff-Special Revenue	72.5	160.0	72.0	55.0	42.0	88.0	33.0	26.0	18.6	15.0
Support Staff-Special Revenue		75.0	3.0	6.5	5.0	3.5	42.0	5.8	6.6	7.0
Directors-Special Revenue	3.0	1.0	1.0	1.0	2.0	2.5	1.0	4.4	2.7	3.0
Other	24.0	47.0	44.0	50.0	52.0	52.6		14.9	12.4	15.0
<b>Total</b>	<u>1,535.0</u>	<u>1,553.0</u>	<u>1,558.0</u>	<u>1,548.0</u>	<u>1,548.0</u>	<u>1,658.5</u>	<u>1,679.5</u>	<u>1,760.1</u>	<u>1,987.6</u>	<u>2,384.0</u>

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				
2023	5,890	\$ 455,874,793.07	\$ 77,398.10	6.36%	855	8:1	7:1	7:1	5,844	4,954	0.62%	84.8%
2022	5,829	424,165,055.77	72,768.07	18.76%	851	7:1	7:1	7:1	5,808	4,640	-7.53%	79.9%
2021	6,323	387,433,713.49	61,273.72	6.08%	860	7:1	7:1	7:1	6,281	4,694	-9.19%	74.7%
2020	6,839	395,029,316.99	57,761.27	7.11%	858	8:1	8:1	8:1	6,917	6,443	1.29%	93.1%
2019	7,315	394,469,995.59	53,926.18	12.85%	929	8:1	10:1	11:1	6,829	6,618	-11.47%	89.4%
2018	7,868	375,965,347.91	47,784.11	0.24%	929	11:1	12:1	11:1	7,714	7,150	-5.69%	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%

Sources: District Records

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

	Fiscal Year Ended June 30,									
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<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	108,769
Enrollment	-	-	-	-	-	64	127	181	377	382
Lanning Square (Formerly Broadway) (1886)										
Square Feet	46,050	46,050	46,050	46,050	135,735	135,735	135,735	135,735	135,735	135,735
Enrollment	-	-	-	-	-	-	-	-	-	-
Catto (2008)										
Square Feet	93,000	93,000	93,000	93,000	89,313	89,313	89,313	89,313	89,313	89,313
Enrollment	584	523	589	624	629	634	616	579	566	569
Coopers Poynt (1966)										
Square Feet	90,288	90,288	90,288	90,288	105,762	105,762	105,762	105,762	105,762	105,762
Enrollment	393	392	405	435	446	442	398	437	428	428
Cramer (1913)										
Square Feet	93,716	93,716	93,716	93,716	87,700	87,700	87,700	87,700	87,700	87,700
Enrollment	-	-	449	438	450	437	376	462	471	475
Riletta Cream (1991)										
Square Feet	38,259	38,259	38,259	38,259	39,069	39,069	39,069	39,069	39,069	39,069
Enrollment	257	181	91	115	112	344	257	324	373	373
Davis (1925)										
Square Feet	95,040	95,040	95,040	95,040	95,905	95,905	95,905	95,905	95,905	95,905
Enrollment	499	538	319	331	332	331	347	434	487	491
Dudley (2009)										
Square Feet	89,000	89,000	89,000	89,000	73,732	73,732	73,732	73,732	73,732	73,732
Enrollment	588	548	404	486	480	528	519	564	602	612
Early Childhood Development Center (1978)										
Square Feet	81,800	81,800	81,800	81,800	66,568	66,568	66,568	66,568	66,568	66,568
Enrollment	273	199	142	287	298	397	429	409	437	440
Forest Hill (1969)										
Square Feet	54,378	54,378	54,378	54,378	59,087	59,087	59,087	59,087	59,087	59,087
Enrollment	363	369	308	329	335	283	231	323	321	322

(Continued)

## CITY OF CAMDEN SCHOOL DISTRICT

School Building Information

Last Ten Fiscal Years

Unaudited

	Fiscal Year Ended June 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<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	32,545
Enrollment	-	-	-	-	-	37	44	42	297	298
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
Parkside (1907)										
Square Feet	34,413	34,413	34,413	34,413	30,375	30,375	30,375	30,375	30,375	30,375
Enrollment	-	-	-	-	-	-	-	-	-	-
Sharp (1921)										
Square Feet	45,534	45,534	45,534	45,534	49,100	49,100	49,100	49,100	49,100	49,100
Enrollment	-	-	322	350	360	386	323	332	363	365
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
Washington - Currently Central Office (1907)										
Square Feet	35,528	35,528	35,528	35,528	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
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	-	-	353	419	428	404	420	450	578	580
HB Wilson (2009)										
Square Feet	73,732	73,732	89,000	89,000	73,732	73,732	73,732	73,732	73,732	73,732
Enrollment	449	515	537	522	535	636	555	595	612	617
Yorkship (1920)										
Square Feet	91,750	91,750	91,750	91,750	86,300	86,300	86,300	86,300	86,300	86,300
Enrollment	316	352	434	425	442	453	488	558	572	582

(Continued)

## CITY OF CAMDEN SCHOOL DISTRICT

School Building Information

Last Ten Fiscal Years

Unaudited

	Fiscal Year Ended June 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>District Buildings:</b>										
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
Hatch (1923) - Includes Big Picture Academy & Camden High School										
Square Feet	126,850	126,850	126,850	126,850	117,222	117,222	117,222	117,222	117,222	117,222
Enrollment	-	128	524	440	452	-	-	173	272	270
Morgan Village (1969)										
Square Feet	92,000	92,000	92,000	92,000	92,000	108,072	108,072	108,072	108,072	108,072
Enrollment	242	284	292	312	309	344	346	373	370	372
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
Veterans (1939)										
Square Feet	96,138	96,138	96,138	96,138	96,645	96,645	96,645	96,645	96,645	96,645
Enrollment	358	419	326	363	379	455	458	542	490	497
Camden High (1916)										
Square Feet	-	-	-	-	-	281,845	281,845	281,845	281,845	281,845
Enrollment	-	-	-	-	-	415	549	676	695	707
Camden High (2021)										
Square Feet	270,000	270,000	-	-	-	-	-	-	-	-
Enrollment	410	412	-	-	-	-	-	-	-	-
East Side High (1929) (Previously Woodrow Wilson)										
Square Feet	212,286	212,286	212,286	212,286	203,775	203,775	203,775	203,775	203,775	203,775
Enrollment	494	516	570	618	597	777	815	887	905	899
Brimm Medical Arts (1996)										
Square Feet	42,000	42,000	42,000	42,000	55,000	55,000	55,000	55,000	55,000	55,000
Enrollment	194	203	197	217	215	210	194	203	213	214
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	202	200	-	-	-	-	-	-	-	-

(Continued)



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

	Fiscal Year Ended June 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>District Buildings:</b>										
Big Picture Learning Academy (1884) (Previously Challenge Square and Met East)										
Square Feet	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890
Enrollment	167	-	-	-	-	247	-	147	152	153
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	27,540	27,540	27,540	15,720	-	-	-	-	-
Enrollment	-	50	61	19	23	-	-	-	-	-
Katz Building - Big Picture Academy HS Students										
Square Feet	33,025	33,025	33,025	33,025	33,025	-	-	-	-	-
Enrollment	-	-	-	109	110	-	-	-	-	-
Administration Building (1915)										
Square Feet	-	-	-	-	-	-	80,000	80,000	80,000	80,000
Administration Building - Washington (1907)										
Square Feet	37,756	37,756	37,756	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	18,000
Environmental Center										
Square Feet	7,492	7,492	7,492	7,492	7,492	7,492	7,492	7,492	7,492	7,492

Number of Schools at June 30, 2023

Elementary and Family = 9

Middle and High = 7

Early Childhood = 1

Source: District Records

Note: Year of original construction is shown in parentheses. Increases in square footage and capacity are the result of and additions. Enrollment is based on the annual October district count.

Source: District records, ASSA

**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)**

	Fiscal Year Ended June 30,									
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>School Facilities</b>										
Early Childhood Development Center	\$ 195,643.59	\$ 138,359.12	\$ 77,625.30	\$ 129,314.03	\$ 135,464.00	\$ 120,216.00	\$ 72,773.33	\$ 93,166.00	\$ 158,390.42	\$ 365,980.00
Brimm Medical Arts High School	100,452.70	71,040.13	39,856.51	115,333.60	111,924.00	92,801.00	60,127.01	83,094.00	26,757.08	185,975.00
Camden High	645,767.37	456,686.57					308,117.73	170,059.00	289,116.07	996,857.00
East Side High School	507,731.00	359,067.28	201,451.88	414,944.77	414,677.00	363,777.00	222,770.30	298,952.00	508,245.51	995,875.00
East Camden Middle							119,135.56	156,406.00	265,904.32	305,287.00
Pyne Poynt Family School							110,868.65	153,049.00	260,197.15	352,029.00
Veterans Memorial School	229,936.23	162,610.86	91,231.55	150,593.45	196,670.00	145,496.00	105,654.01	108,497.00	184,454.54	258,896.00
Bonsall							20,119.00	118,908.17	181,920.00	309,280.27
Catto Elementary School	222,430.98	157,303.15	88,253.70	22,456.74	181,750.00	136,640.00	97,638.54	16,179.00	27,506.17	327,190.00
Coopers Poynt	215,944.61	152,715.99	85,680.11	192,235.94	215,223.00	159,745.00	115,620.87	138,499.00	235,460.39	275,897.00
Cramer			88,933.16	166,737.29	178,467.00	132,030.00	95,875.18	120,128.00	204,228.33	268,597.00
Riletta Cream Elementary School	91,505.24	64,712.49	36,306.43	76,235.00	79,505.00	158,817.00	42,710.97	54,924.00	93,376.51	175,894.00
Davis Elementary	227,310.11	160,753.67	90,189.59	207,389.71	195,164.00	144,382.00	104,845.03	149,416.00	254,021.50	254,897.00
Dudley	212,864.06	150,537.42	84,457.84	65,989.72	150,043.00	111,501.00	80,605.14	47,543.00	80,827.57	142,540.00
Forest Hill	130,057.55	91,976.67	51,602.79	107,881.22	120,241.00	175,422.00	64,594.98	77,724.00	132,138.42	299,875.00
Hatch Middle		214,558.12	120,376.15	191,875.37	238,544.00	226,474.00	128,149.11	138,239.00	235,018.74	310,540.00
Lanning Square							148,387.84	99,001.00	168,311.48	22,998.00
McGraw							35,578.82	60,275.00	102,472.85	145,821.00
Creative & Performing Arts High School	37,598.01	26,589.31				23,716.00	17,185.46	22,886.00	38,908.30	215,045.00
Morgan Village Middle	220,039.25	155,611.72	87,304.73	213,782.30	187,218.00	169,083.00	118,146.18	154,022.00	261,851.47	236,732.00
R C Molina Elementary School								83,648.00	142,208.31	165,982.00
Parkside							33,206.54	46,221.00	78,580.33	46,982.00
Mickle Building - Pride & Camden High Accelerated	65,868.27	46,582.03	26,134.48	54,861.95	31,990.00					
Katz Building - Big Picture Academy HS Students	78,986.92			51,515.21	67,205.00					
Sharp			43,210.15	80,426.34	99,917.00	113,919.00	53,677.01	57,944.00	98,510.28	135,987.00
Sumner							78,230.66	100,412.00	170,710.00	191,457.00
Met East						64,460.00	25,023.80	54,182.45	158,902.00	158,902.00
U S Wiggins			71,866.98	152,454.06	154,113.00	114,012.00	82,791.56	109,837.00	186,733.51	198,754.00
Washington							41,275.57	51,256.00	87,139.86	101,458.00
Whittier							62,930.00	145,995.20	148,796.00	148,796.00
H. B. Wilson	176,347.11	124,712.64	84,457.84	87,167.55	150,043.00	122,399.00	80,605.13	62,801.00	106,767.25	148,526.00
Yorkship	219,441.32	155,188.86	87,067.49	146,081.39	175,619.00	188,055.40	94,344.68	105,246.00	178,927.93	215,240.00
Riggs Center							62,750.71			158,254.00
<b>Total School Facilities</b>	<b>3,577,924.32</b>	<b>2,689,006.03</b>	<b>1,456,006.68</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>Other Facilities</b>										
Administration Building								961,564.19	252,967.17	458,925.00
Administration Building - Washington	90,302.20	63,861.70	35,829.10	70,774.70	76,833.17	86,841.00				
Maintenance Warehouse	43,051.16	30,445.77	17,081.36	45,817.89	36,630.00	27,098.00		510,876.00	100,000.00	140,542.00
Environmental Center						35.00			19,773.00	25,510.00
<b>Total Other Facilities</b>	<b>133,353.35</b>	<b>94,307.47</b>	<b>52,910.46</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>Grand Total</b>	<b>\$ 3,711,277.67</b>	<b>\$ 2,783,313.50</b>	<b>\$ 1,508,917.14</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>

Source: District Records

**CITY OF CAMDEN SCHOOL DISTRICT**  
**INSURANCE SCHEDULE**  
 As of June 30, 2023  
*Unaudited*

	<u>Coverage</u>	<u>Deductible</u>
New Jersey Schools Insurance Group:		
Real and Personal Property	\$ 225,000,000.00	\$ 100,000.00
Vacant Property	5,000,000.00	100,000.00
Valuable Papers	10,000,000.00	1,000.00
Demolition and Increased Cost of Construction	25,000,000.00	
Limited Builders Risk	10,000,000.00	
Fire Department Service Charge	10,000.00	
Arson Reward	10,000.00	
Commercial Pollution	2,000,000.00	25,000.00
All Flood Zones	6,000,000.00	50,000.00
Earthquake	50,000,000.00	
Terrorism	5,000,000.00	
Commercial Crime	2,000,000.00	15,000.00
School leaders - Errors and Omissions	10,000,000.00	1,000,000.00
Equipment Breakdown	100,000,000.00	25,000.00
General Liability	10,000,000.00	1,000,000.00
Automobile Liability	10,000,000.00	1,000,000.00
Student and Athlete Accident	500,000.00	
Crime & Bonds:		
Employment Practices Liability	10,000,000.00	3,000,000.00
Sexual Abuse Liability	10,000,000.00	1,000,000.00
Cyber Policy	1,000,000.00	1,000.00
Selective Insurance Company of America:		
Public Official Bonds:		
Board Secretary/Business Administrator	1,480,000.00	

Source: District Records

**SINGLE AUDIT SECTION**

**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 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 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, and each major fund 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, 2023, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated February 14, 2024.

**Report on 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.

*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 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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying *Schedule of Findings and Questioned Costs and Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance*, as finding number 2023-001, that we consider to be a significant deficiency.

### Report on 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 an instance of noncompliance or other matter that is 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 is described in the accompanying *Schedule of Findings and Questioned Costs* and *Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance* as finding number 2023-001.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the School District's response to the findings identified in our audit and described in the accompanying *Schedule of Findings and Questioned Costs*. The School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### 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  
Certified Public Accountants  
& Consultants



Todd R. Saler  
Certified Public Accountant  
Public School Accountant No. CS 02195

Voorhees, New Jersey  
February 14, 2024

**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**

***Opinion on 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 identified as subject to audit 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, 2023. 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*.

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 compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2023.

***Basis for Opinion on Each Major Federal and State Program***

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; the audit requirements of 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*. Our responsibilities under those standards, the Uniform Guidance, and State of New Jersey Circular 15-08-OMB, are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the School District's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the School District's federal and state programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*; the Office of School Finance, Department of Education, State of New Jersey; Uniform Guidance; and State of New Jersey Circular 15-08-OMB, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the School District's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, the Uniform Guidance, and State of New Jersey Circular 15-08-OMB, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with 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 numbers 2023-002 and 2023-003. Our opinion on each major federal and state program is not modified with respect to these matters.

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



### Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal 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. 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 numbers 2023-002 and 2023-003, to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Camden School District's response to the internal control over compliance findings identified in our audit described in the accompanying *Schedule of Findings and Questioned Costs*. The School District's response was not subjected to the other 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



Todd R. Saler  
Certified Public Accountant  
Public School Accountant No. CS 02195

Voorhees, New Jersey  
February 14, 2024

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**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2023

Federal Grantor / Pass-through Grantor / Program or Cluster Title	Federal Assistance Listing	Additional Award Identification	Federal FAIN Number	Pass-Through Entity Identifying Number	Program or Award Amount	Grant Period		Balance
	Number					From	To	July 1, 2022
General Fund:								
U.S. Department of Education:								
Passed-through State Department of Education:								
Medicaid Cluster:								
Medicaid Initiative	93.778	N/A	2205NJ5MAP	N/A	\$ 274,658.34	7/1/21	6/30/22	\$ (15,149.41)
Medicaid Initiative	93.778	N/A	2305NJ5MAP	N/A	247,844.55	7/1/22	6/30/23	
Medicaid Initiative - FFCRA	93.778	N/A	2105NJ5MAP	N/A	49,095.54	1/1/21	12/31/21	
Medicaid Initiative (MAC)	93.778	N/A	2305NJ5MAP	N/A	23,862.05	7/1/22	6/30/23	
Medicaid Initiative (MAC)	93.778	N/A	2205NJ5MAP	N/A	79,513.00	7/1/21	6/30/22	<u>(33,245.19)</u>
Total Medicaid Cluster								<u>(48,394.60)</u>
Enterprise Fund:								
U.S. Department of Agriculture:								
Passed-through State Department of Agriculture:								
Child Nutrition Cluster:								
School Breakfast Program:								
COVID-19 - School Breakfast Program	10.553	COVID-19	221NJ304N1099	N/A	2,065,547.67	10/1/21	9/30/22	(583,788.34)
COVID-19 - School Breakfast Program	10.553	COVID-19	231NJ304N1099	N/A	2,441,798.92	10/1/22	9/30/23	
Total School Breakfast Program								<u>(583,788.34)</u>
National School Lunch Program:								
National School Lunch Program - Commodities (Noncash)	10.555	N/A	Unavailable	N/A	814,052.15	7/1/22	6/30/23	
COVID-19 - National School Lunch Program	10.555	COVID-19	221NJ304N1099	N/A	4,555,577.58	10/1/21	9/30/22	(1,453,001.13)
National School Lunch Program	10.555	N/A	231NJ304N1099	N/A	6,532,284.61	10/1/22	9/30/23	
COVID-19 - National School Snack Program	10.555	COVID-19	221NJ304N1099	N/A	29,765.00	10/1/21	9/30/22	(7,195.00)
COVID-19 - National School Snack Program	10.555	COVID-19	221NJ304N1099	N/A	72,472.32	10/1/22	9/30/23	
Total National School Lunch Program								<u>(1,460,196.13)</u>
Summer Food Service Program for Children -								
Passed-through City of Camden:	10.559	COVID-19	Unavailable	N/A	167,098.26	7/1/22	8/30/23	
Summer Food Service Program for Children	10.559	COVID-19	Unavailable	N/A	202,993.29	7/1/22	8/30/23	
Total Summer Food Service Program for Children								<u>-</u>
Fresh Fruit and Vegetable Program	10.582	N/A	2211NJ304L1603	N/A	133,745.41	10/1/21	9/30/22	(31,090.54)
Fresh Fruit and Vegetable Program	10.582	N/A	2311NJ304L1603	N/A	261,549.00	10/1/22	9/30/23	
Total Fresh Fruit and Vegetable Program								<u>(31,090.54)</u>
Total Child Nutrition Cluster								<u>(2,075,075.01)</u>
Child and Adult Care Food Program								
Child and Adult Care Food Program	10.558	N/A	221NJ304N1099	N/A	164,044.16	10/1/21	9/30/22	(53,672.64)
Child and Adult Care Food Program	10.558	N/A	231NJ304N1099	N/A	328,729.27	10/1/22	9/30/23	
Total Child and Adult Care Food Program								<u>(53,672.64)</u>
Total Enterprise Fund								<u>(2,128,747.65)</u>
Special Revenue Fund:								
U.S. Department of Agriculture:								
Passed Through the Rutgers State University:								
Supplemental Nutrition Assistance Program (SNAP) 2023 Rutgers SNAP Gap Project	10.537	N/A	Unavailable	N/A	66,000.00	2/2/23	6/30/23	-
U.S. Department of Justice:								
STOP School Violence Program	16.839	N/A	Unavailable	N/A	704,031.23	Unknown	Unknown	-
U.S. Department of Education:								
Passed Through the Alfred I. duPont Hospital for Children:								
Partnership and Collaborations Focused on Programs of Practice and Policy	84.305	84.305H	Unavailable	R305H190067	133,487.00	8/20/19	8/19/22	(41,993.74)
Passed-through State Department of Education:								
E.S.S.A.:								
Title I - Grants to Local Educational Agencies	84.010	N/A	S010A100030	NCLB068022	13,277,142.00	7/1/21	9/30/22	(2,799,170.00)
Title I - Grants to Local Educational Agencies	84.010	N/A	S010A100030	NCLB068023	15,963,756.00	7/1/22	9/30/23	
Total Title IA								<u>(2,799,170.00)</u>
Title IA - SIA - School Improvement	84.010	N/A	S010A210030	NCLB068022	1,469,300.00	7/1/21	9/30/22	(221,398.00)
Title IA - SIA - School Improvement	84.010	N/A	S010A210030	NCLB068023	1,287,600.00	7/1/22	9/30/23	
Total Title IA - School Improvement								<u>(221,398.00)</u>
Total Title I								<u>(3,020,568.00)</u>

Carryover/ Walkover Amount	Budgetary Expenditures				Adjustments	Passed Through to Subrecipients	Repayment of Prior Years' Balances	Balance at June 30, 2023		
	Cash Received	Pass-Through Funds	Direct Funds	Total Budgetary Expenditures				Accounts Receivable	Unearned Revenue	Due to Grantor
	\$ 15,149.41			\$ 247,844.55						
	247,844.55	\$ 247,844.55		\$ 247,844.55						
	49,095.54	49,095.54		49,095.54						
	23,862.05	23,862.05		23,862.05						
	33,245.19									
\$ -	369,196.74	320,802.14	\$ -	320,802.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	583,788.34									
	1,769,224.75	2,441,798.92		2,441,798.92				(672,574.17)		
-	2,353,013.09	2,441,798.92	-	2,441,798.92	-	-	-	(672,574.17)	-	-
	814,052.15	814,052.15		814,052.15						
	1,453,001.13									
	4,999,066.04	6,532,284.61		6,532,284.61				(1,533,218.57)		
	7,195.00									
	48,364.56	72,472.32		72,472.32				(24,107.76)		
-	7,321,678.88	7,418,809.08	-	7,418,809.08	-	-	-	(1,557,326.33)	-	-
	167,098.26	167,098.26		167,098.26						
	202,993.29	202,993.29		202,993.29						
-	370,091.55	370,091.55	-	370,091.55	-	-	-	-	-	-
	31,090.54									
	175,200.25	261,549.00		261,549.00				(86,348.75)		
-	206,290.79	261,549.00	-	261,549.00	-	-	-	(86,348.75)	-	-
-	10,251,074.31	10,492,248.55	-	10,492,248.55	-	-	-	(2,316,249.25)	-	-
	53,672.64									
	258,042.02	328,729.27		328,729.27				(70,687.25)		
-	311,714.66	328,729.27	-	328,729.27	-	-	-	(70,687.25)	-	-
-	10,562,788.97	10,820,977.82	-	10,820,977.82	-	-	-	(2,386,936.50)	-	-
-	60,000.00	65,999.21		65,999.21	(0.79)	-	-	(6,000.00)	-	-
-	-	-	116,427.23	116,427.23		-	-	(704,031.23)	587,604.00	-
-	-	-	-	-	41,993.74	-	-	-	-	-
	2,891,317.00	92,147.00		92,147.00						
	10,701,539.00	15,864,868.70		15,864,868.70	(0.30)			(6,283,800.00)	1,120,470.00	
-	13,592,856.00	15,957,015.70	-	15,957,015.70	(0.30)	-	-	(6,283,800.00)	1,120,470.00	-
	598,570.00	377,172.00		377,172.00						
	753,510.00	937,483.66		937,483.66	(0.34)			(1,697,091.00)	1,513,117.00	
-	1,352,080.00	1,314,655.66	-	1,314,655.66	(0.34)	-	-	(1,697,091.00)	1,513,117.00	-
-	14,944,936.00	17,271,671.36	-	17,271,671.36	(0.64)	-	-	(7,980,891.00)	2,633,587.00	-

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2023

Federal Grantor / Pass-through Grantor / Program or Cluster Title	Federal Assistance Listing	Additional Award	Federal FAIN	Pass-Through Entity Identifying	Program or Award	Grant Period		Balance
	Number	Identification	Number	Number	Amount	From	To	July 1, 2022
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 IIA - Supporting Effective Instruction State Grants	84.367	N/A	S367A210029	NCLB068022	\$ 282,841.00	7/1/21	9/30/22	\$ (19,672.00)
Title IIA - Supporting Effective Instruction State Grants	84.367	N/A	S367A210029	NCLB068023	(399,015.00)	7/1/22	9/30/23	
Total Title IIA								(19,672.00)
Title III - English Language Acquisition	84.365	N/A	S365A210030	NCLB068021	157,309.00	7/1/21	9/30/22	(11,844.00)
Title III - English Language Acquisition	84.365	N/A	S365A210030	NCLB068022	179,764.00	7/1/22	9/30/23	
Total Title III								(11,844.00)
Title IV - Student Support and Academic Enrichment	84.424	N/A	S424A210031	NCLB068022	1,141,890.00	7/1/21	9/30/22	(198,130.00)
Title IV - Student Support and Academic Enrichment	84.424	N/A	S424A210031	NCLB068023	1,231,103.00	7/1/22	9/30/23	
Total Title IV								(198,130.00)
Total E.S.S.A.								(3,250,214.00)
Carl D. Perkins Vocational Education	84.048	N/A	V048A210030	PERK068022	139,743.00	7/1/22	6/30/23	
Carl D. Perkins Vocational Education	84.048	N/A	V048A210030	PERK068022	77,104.00	7/1/21	6/30/22	(37,384.00)
Carl D. Perkins Vocational Education	84.048	N/A	V048A200030	PERK068021	87,973.00	7/1/20	6/30/21	
Total Carl D. Perkins Vocational Education								(37,384.00)
Special Education Cluster:								
Special Education Grants to States:								
I.D.E.A. Part B:								
Basic - ARP	84.027	COVID-19	H027X210100	N/A	414,667.00	7/1/21	9/30/22	(212,764.00)
Basic	84.027	N/A	H027A210100	IDEA068021	3,044,113.00	7/1/21	9/30/22	(1,540,817.00)
Basic	84.027	N/A	H027A210100	IDEA068022	3,148,592.00	7/1/22	9/30/23	
Total Special Education Grants to States								(1,753,581.00)
Special Education Preschool Grants:								
I.D.E.A. Part B:								
Preschool - ARP	84.173	COVID-19	H173X210114	N/A	35,134.00	7/1/21	9/30/22	(23,423.00)
Preschool	84.173	N/A	H173A210114	IDEA068021	116,204.00	7/1/21	9/30/22	
Preschool	84.173	N/A	H173A210114	IDEA068022	(93,796.00)	7/1/22	9/30/23	
Total Special Education Preschool Grants								(23,423.00)
Total Special Education Cluster								(1,777,004.00)
Education Stabilization Fund (CARES ACT 2020/ESSER)	84.425	COVID-19, 84.425D	S425D2000027	N/A	14,232,248.00	3/13/20	9/30/22	(121,739.00)
Coronavirus Response and Relief Supplemental Act:								
Elementary and Secondary School Emergency Relief Fund:								
ESSER II:								
ESSER II	84.425	COVID-19, 84.425D	S425D2000027	N/A	51,276,194.00	3/13/20	9/30/23	(7,222,425.00)
Learning Acceleration	84.425	COVID-19, 84.425D	S425D2000027	N/A	3,290,645.00	3/13/20	9/30/23	(202,264.00)
Mental Health	84.425	COVID-19, 84.425D	S425D2000027	N/A	45,000.00	3/13/20	9/30/23	(8,000.00)
Total Coronavirus Response and Relief Supplemental Act								(7,432,689.00)
American Rescue Plan:								
Elementary and Secondary School Emergency Relief Fund:								
ESSER III:								
ESSER III	84.425	COVID-19, 84.425U	S425U210027	N/A	115,239,934.00	3/13/20	9/30/24	
Learning Acceleration	84.425	COVID-19, 84.425U	S425U210027	N/A	717,042.00	3/13/20	9/30/24	
Summer School	84.425	COVID-19, 84.425U	S425U210027	N/A	48,887.00	3/13/20	9/30/24	
After School	84.425	COVID-19, 84.425U	S425U210027	N/A	48,887.00	3/13/20	9/30/24	
Mental Health	84.425	COVID-19, 84.425U	S425U210027	N/A	88,501.00	3/13/20	9/30/24	
Homeless Children and Youth Program	84.425	COVID-19, 84.425W	S425U210027	N/A	441,304.00	3/13/20	9/30/24	
Total American Rescue Plan								-
Total Education Stabilization Fund								(7,554,428.00)

Carryover/ Walkover Amount	Budgetary Expenditures				Adjustments	Passed Through to Subrecipients	Repayment of Prior Years' Balances	Balance at June 30, 2023		
	Cash Received	Pass-Through Funds	Direct Funds	Total Budgetary Expenditures				Accounts Receivable	Unearned Revenue	Due to Grantor
	\$ 64,212.00	\$ 44,540.00		\$ 44,540.00						
	234,016.00	378,385.68		378,385.68	\$ (0.32)			\$ (447,840.00)	\$ 303,470.00	
\$ -	298,228.00	422,925.68	\$ -	422,925.68	(0.32)	\$ -	\$ -	(447,840.00)	303,470.00	\$ -
	70,980.00	59,136.00		59,136.00						
	73,379.00	82,839.35		82,839.35	0.35			(202,748.00)	193,288.00	
-	144,359.00	141,975.35	-	141,975.35	0.35	-	-	(202,748.00)	193,288.00	-
	210,673.00	12,543.00		12,543.00						
	734,973.00	762,612.36		762,612.36	0.36			(1,030,176.00)	1,002,537.00	
-	945,646.00	775,155.36	-	775,155.36	0.36	-	-	(1,030,176.00)	1,002,537.00	-
-	16,333,169.00	18,611,727.75	-	18,611,727.75	(0.25)	-	-	(9,661,655.00)	4,132,882.00	-
	109,034.00	128,473.71		128,473.71	(0.29)			(19,440.00)		
	37,384.00									
-	146,418.00	128,473.71	-	128,473.71	(0.29)	-	-	(19,440.00)	-	-
	348,273.00	201,902.54		201,902.54	(0.46)			(66,394.00)		
	1,576,953.00	36,136.00		36,136.00						
	1,740,056.00	2,755,685.22		2,755,685.22	0.22			(2,141,097.00)	1,125,468.00	
-	3,665,282.00	2,993,723.76	-	2,993,723.76	(0.24)	-	-	(2,207,491.00)	1,125,468.00	-
	23,423.00	11,711.00		11,711.00				(11,711.00)		
	93,796.00	117,000.00		117,000.00				(70,939.00)	47,735.00	
-	117,219.00	128,711.00	-	128,711.00	-	-	-	(82,650.00)	47,735.00	-
-	3,782,501.00	3,122,434.76	-	3,122,434.76	(0.24)	-	-	(2,290,141.00)	1,173,203.00	-
	208,999.00	87,259.93		87,259.93	(0.07)			-	-	-
	20,146,761.00	15,094,215.10		15,094,215.10	0.10			(2,169,879.00)		
	325,690.00	143,800.08		143,800.08	0.08			(20,374.00)		
	13,000.00	5,000.00		5,000.00						
-	20,485,451.00	15,243,015.18	-	15,243,015.18	0.18	-	-	(2,190,253.00)	-	-
	26,452,320.00	30,483,214.85		30,483,214.85	(0.15)			(88,787,614.00)	84,756,719.00	
		437,745.43		437,745.43	0.43			(717,042.00)	279,297.00	
								(48,887.00)	48,887.00	
		36,350.00		36,350.00				(48,887.00)	48,887.00	
		441,304.00		441,304.00				(88,501.00)	52,151.00	
								(441,304.00)		
-	26,452,320.00	31,398,614.28	-	31,398,614.28	0.28	-	-	(90,132,235.00)	85,185,941.00	-
-	47,146,770.00	46,728,889.39	-	46,728,889.39	0.39	-	-	(92,322,488.00)	85,185,941.00	-

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2023

Federal Grantor / Pass-through Grantor / Program or Cluster Title Special Revenue Fund (Cont'd): U.S. Department of Education (Cont'd): Passed-through State Department of Education (Cont'd): Adult Education	Federal Assistance Listing Number	Additional Award Identification	Federal FAIN Number	Pass-Through Entity Identifying Number	Program or Award Amount	Grant Period From To		Balance July 1, 2022
	Adult Education	84.002	N/A	N/A	N/A	\$ 40,000.00	7/1/20	6/30/21
Adult Education	84.002	N/A	N/A	N/A	37,308.00	7/1/21	6/30/22	(11,234.00)
Adult Education	84.002	N/A	N/A	N/A	57,500.00	7/1/22	6/30/23	
<b>Total Adult Education</b>								<u>(24,641.00)</u>
<b>Total U.S. Department of Education</b>								<u>(12,643,671.00)</u>
<b>Total U.S. Department of Education</b>								<u>(12,685,664.74)</u>
<b>U.S. Department of Human Services:</b>								
<b>Passed-through State Department of Human Services:</b>								
<b>School Based Youth Services Program:</b>								
Cluster 477:								
Child Care & Development Fund	93.596	N/A	Unavailable	23IADP	622,282.00	7/1/22	6/30/23	
Child Care & Development Fund	93.596	N/A	Unavailable	22IADP	744,572.00	7/1/21	6/30/22	
Temporary Assistance for Needy Families	93.558	N/A	Unavailable	22IADP	122,290.00	7/1/22	6/30/23	
Temporary Assistance for Needy Families	93.558	N/A	Unavailable	21IADP	622,282.00	7/1/20	6/30/21	
<b>Total Cluster 477</b>								<u>-</u>
School Based Youth Services Program	93.995	N/A	Unavailable	N/A	1,742,648.00	7/1/07	6/30/08	1,330.75
School Based Youth Services Program	93.995	N/A	Unavailable	N/A	300,000.00	1/1/05	12/31/05	243,032.00
School Based Youth Services Program - Teen Parenting	93.995	N/A	Unavailable	N/A	200,000.00	7/1/03	6/30/04	1,548.07
School Based Youth Services Program	93.995	N/A	Unavailable	N/A	496,781.00	1/1/03	12/31/03	27,510.85
School Based Youth Services Program	93.995	N/A	Unavailable	N/A	286,927.00	1/1/02	12/31/02	1,191.75
School Based Youth Services Program	93.995	N/A	Unavailable	N/A	272,068.00	1/1/01	12/31/01	3,834.75
School Based Youth Services Program-Summer Transition	93.995	N/A	Unavailable	N/A	28,000.00	7/1/00	6/30/01	3,070.59
School Based Youth Services Program	93.995	N/A	Unavailable	N/A	261,976.00	1/1/00	12/31/00	3,269.19
School Based Youth Services Program	93.995	N/A	Unavailable	N/A	11,000.00	5/1/99	9/30/99	1,952.61
School Based Youth Services Program	93.995	N/A	Unavailable	N/A	128,000.00	7/1/97	9/30/98	230.00
School Based Youth Services Program	93.995	N/A	Unavailable	N/A	251,803.00	7/1/97	9/30/98	3,167.41
School Based Youth Services Program	93.995	N/A	Unavailable	N/A	301,327.00	7/1/96	9/30/97	1,445.73
School Based Youth Services Program	93.995	N/A	Unavailable	N/A	141,661.00	N/A	N/A	8,905.81
School Based Youth Services Program	93.995	N/A	Unavailable	N/A	1,350,000.00	N/A	N/A	149,458.17
School Based Child Care	93.995	N/A	Unavailable	N/A	200,000.00	7/1/02	6/30/03	560.34
School Based Child Care	93.995	N/A	Unavailable	N/A	200,000.00	7/1/01	6/30/02	550.40
School Based Child Care	93.995	N/A	Unavailable	N/A	200,000.00	7/1/00	6/30/01	4,065.20
School Based Child Care	93.995	N/A	Unavailable	N/A	200,000.00	7/1/99	6/30/00	26,374.31
School Based Child Care	93.995	N/A	Unavailable	N/A	200,000.00	7/1/98	6/30/99	3,141.70
School Based Young Dads	93.995	N/A	Unavailable	N/A	5,632.00	7/1/96	6/30/97	1,456.02
Sisters In Progress	93.995	N/A	Unavailable	N/A	8,922.00	7/1/97	6/30/98	140.61
Sisters In Progress	93.995	N/A	Unavailable	N/A	13,229.00	7/1/96	6/30/98	1,683.35
Sisters In Progress	93.995	N/A	Unavailable	N/A	16,536.00	7/1/95	6/30/96	112.00
School Based Disaffected Youth	93.995	N/A	Unavailable	N/A	285,576.00	11/1/03	10/31/04	13,290.01
School Based Disaffected Youth	93.995	N/A	Unavailable	N/A	285,576.00	11/1/02	10/31/03	29,139.14
School Based Disaffected Youth	93.995	N/A	Unavailable	N/A	900,000.00	1/1/03	12/31/03	<u>453,189.22</u>
<b>Total U.S. Department of Human Services</b>								<u>983,649.98</u>
<b>U.S. Environmental Protection Agency:</b>								
Environmental Protection Agency Toxic Monitoring Program	66.U01	N/A	Unavailable	N/A	19,600.00	7/1/00	6/30/01	<u>1,920.04</u>
<b>Total Special Revenue Fund</b>								<u>(11,700,094.72)</u>
<b>Total Federal Financial Assistance</b>								<u>\$ (13,877,236.97)</u>

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	Budgetary Expenditures					Adjustments	Passed Through to Subrecipients	Repayment of Prior Years' Balances	Balance at June 30, 2023		
	Cash Received	Pass-Through Funds	Direct Funds	Total Budgetary Expenditures					Accounts Receivable	Unearned Revenue	Due to Grantor
					\$ 13,407.00						
	\$ 11,234.00										
	37,998.00	\$ 54,094.00		\$ 54,094.00				\$ (16,096.00)			
\$ -	49,232.00	54,094.00	\$ -	54,094.00	13,407.00	\$ -	\$ -	(16,096.00)	\$ -	\$ -	
-	67,458,090.00	68,645,619.61	-	68,645,619.61	13,406.61	-	-	(104,309,820.00)	90,492,026.00	-	
-	67,458,090.00	68,645,619.61	-	68,645,619.61	55,400.35	-	-	(104,309,820.00)	90,492,026.00	-	
	622,282.00	622,282.00		622,282.00							
	122,290.00	122,290.00		122,290.00							
-	744,572.00	744,572.00	-	744,572.00	-	-	-	-	-	-	
					(1,330.75)						
					(243,032.00)						
					(1,548.07)						
					(27,510.85)						
					(1,191.75)						
					(3,834.75)						
					(3,070.59)						
					(3,269.19)						
					(1,952.61)						
					(230.00)						
					(3,167.41)						
					(1,445.73)						
					(8,905.81)						
					(149,458.17)						
					(560.34)						
					(550.40)						
					(4,065.20)						
					(26,374.31)						
					(3,141.70)						
					(1,456.02)						
					(140.61)						
					(1,683.35)						
					(112.00)						
					(13,290.01)						
					(29,139.14)						
					(453,189.22)						
-	744,572.00	744,572.00	-	744,572.00	(983,649.98)	-	-	-	-	-	
-	-	-	-	-	(1,920.04)	-	-	-	-	-	
-	68,262,662.00	69,456,190.82	116,427.23	69,572,618.05	(930,170.46)	-	-	(105,019,851.23)	91,079,630.00	-	
\$ -	\$ 79,194,647.71	\$ 80,597,970.78	\$ 116,427.23	\$ 80,714,398.01	\$ (930,170.46)	\$ -	\$ -	\$ (107,406,787.73)	\$ 91,079,630.00	\$ -	



**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Expenditures of State Financial Assistance  
 For the Fiscal Year Ended June 30, 2023

State Grantor/ Program Title	Grant or State Project Number	Program or Award Amount	Local Share	Grant Period		Balance at June 30, 2022	
				From	To	Unearned Revenue/ Accounts Receivable	Due to Grantor
General Fund:							
State Department of Education:							
State Aid - Public:							
Equalization Aid	495-034-5120-078	\$ 233,195,969.00	N/A	7/1/21	6/30/22	\$ (21,804,523.00)	
Equalization Aid	495-034-5120-078	245,793,735.00	N/A	7/1/22	6/30/23		
Security Aid	495-034-5120-084	7,024,657.00	N/A	7/1/21	6/30/22	(656,827.00)	
Security Aid	495-034-5120-084	7,024,657.00	N/A	7/1/22	6/30/23		
Adjustment Aid	495-034-5120-085	45,048,515.00	N/A	7/1/21	6/30/22	(4,212,171.00)	
Adjustment Aid	495-034-5120-085	45,048,515.00	N/A	7/1/22	6/30/23		
Special Education Aid	495-034-5120-089	9,745,700.00	N/A	7/1/21	6/30/22	(911,252.00)	
Special Education Aid	495-034-5120-089	9,745,700.00	N/A	7/1/22	6/30/23		
Total State Aid - Public						(27,584,773.00)	\$ -
Transportation Aid:							
Transportation Aid	495-034-5120-014	4,491,244.00	N/A	7/1/21	6/30/22	(419,945.00)	
Transportation Aid	495-034-5120-014	4,491,244.00	N/A	7/1/22	6/30/23		
Nonpublic School Transportation Aid	495-034-5120-014	66,120.00	N/A	7/1/21	6/30/22	(66,120.00)	
Nonpublic School Transportation Aid	495-034-5120-014	63,960.00	N/A	7/1/22	6/30/23		
Total Transportation Aid						(486,065.00)	-
Tuition Reimbursement for Homeless Students							
Tuition Reimbursement for Homeless Students	495-034-5120-078	837,902.00	N/A	7/1/21	6/30/22	(774,708.00)	
Tuition Reimbursement for Homeless Students	495-034-5120-078	1,311,103.00	N/A	7/1/22	6/30/23		
Total Tuition Reimbursement for Homeless Students						(774,708.00)	-
Extraordinary Special Education Costs Aid							
Extraordinary Special Education Costs Aid	495-034-5120-044	3,725,591.00	N/A	7/1/21	6/30/22	(3,725,591.00)	
Extraordinary Special Education Costs Aid	495-034-5120-044	5,543,920.00	N/A	7/1/22	6/30/23		
Total Extraordinary Special Education Costs Aid						(3,725,591.00)	-
Reimbursed TPAF Social Security Contributions							
Reimbursed TPAF Social Security Contributions	495-034-5094-003	5,849,799.15	N/A	7/1/21	6/30/22	(249,898.63)	
Reimbursed TPAF Social Security Contributions	495-034-5094-003	5,277,793.65	N/A	7/1/22	6/30/23		
Total Reimbursed TPAF Social Security Contributions						(249,898.63)	-
On-behalf T.P.A.F. Pension Contributions - Post Retirement Medical							
On-behalf T.P.A.F. Pension Contributions - Post Retirement Medical	495-034-5094-001	6,069,670.00	N/A	7/1/22	6/30/23		
On-behalf T.P.A.F. Pension Contributions - Normal Cost	495-034-5094-002	22,788,988.00	N/A	7/1/22	6/30/23		
On-behalf T.P.A.F. Pension Contributions - Non-contributory Insurance	495-034-5094-004	316,171.00	N/A	7/1/22	6/30/23		
On-behalf T.P.A.F. Pension Contributions - Long Term Disability	495-034-5094-004	8,229.00	N/A	7/1/22	6/30/23		
Total On-Behalf TPAF Pension Contributions (non-budgeted)						-	-
Total General Fund						(32,821,035.63)	-
Special Revenue Fund:							
State Department of Education:							
N.J. Nonpublic Aid:							
Textbook Aid	100-034-5120-064	49,969.00	N/A	7/1/21	6/30/22		14,580.00
Textbook Aid	100-034-5120-064	51,678.00	N/A	7/1/22	6/30/23		
Auxiliary Services:							
Compensatory Education	100-034-5120-067	813,624.00	N/A	7/1/21	6/30/22		65,035.00
Compensatory Education	100-034-5120-067	819,902.00	N/A	7/1/22	6/30/23		
English as a Second Language	100-034-5120-067	143,111.00	N/A	7/1/21	6/30/22		12,059.00
English as a Second Language	100-034-5120-067	121,774.00	N/A	7/1/22	6/30/23		
Transportation	100-034-5120-068	220,055.00	N/A	7/1/21	6/30/22		75,746.00
Transportation	100-034-5120-068	322,049.00	N/A	7/1/22	6/30/23		
Home Instruction	100-034-5120-067	4,085.00	N/A	7/1/22	6/30/23		

Carryover/ (Walkover) Amount	Cash Received	Adjustments	Budgetary Expenditures	Passed Through to Subrecipients	Repayment of Prior Years' Balances	Balance at June 30, 2023			Memo	
						Accounts Receivable	Interfund Payable/ Unearned Revenue	Due to Grantor	Budgetary Receivable June 30, 2023	Cumulative Total Expenditures
	\$ 21,804,523.00									
	221,418,101.00		\$ 245,793,735.00			\$ (24,375,634.00)			\$ (24,375,634.00)	\$ 245,793,735.00
	656,827.00									
	6,328,015.00		7,024,657.00			(696,642.00)			(696,642.00)	7,024,657.00
	4,212,171.00									
	40,581,004.00		45,048,515.00			(4,467,511.00)			(4,467,511.00)	45,048,515.00
	911,252.00									
	8,779,209.00		9,745,700.00			(966,491.00)			(966,491.00)	9,745,700.00
\$ -	304,691,102.00	\$ -	307,612,607.00	\$ -	\$ -	(30,506,278.00)	\$ -	\$ -	(30,506,278.00)	307,612,607.00
	419,945.00									
	4,045,842.00		4,491,244.00			(445,402.00)			(445,402.00)	4,491,244.00
	66,120.00									
			63,960.00			(63,960.00)				63,960.00
-	4,531,907.00	-	4,555,204.00	-	-	(509,362.00)	-	-	(445,402.00)	4,555,204.00
	774,708.00									
			1,311,103.00			(1,311,103.00)				1,311,103.00
-	774,708.00	-	1,311,103.00	-	-	(1,311,103.00)	-	-	-	1,311,103.00
	3,725,591.00									
			5,543,920.00			(5,543,920.00)				5,543,920.00
-	3,725,591.00	-	5,543,920.00	-	-	(5,543,920.00)	-	-	-	5,543,920.00
	249,898.63									
	5,021,196.56		5,277,793.65			(256,597.09)				5,277,793.65
-	5,271,095.19	-	5,277,793.65	-	-	(256,597.09)	-	-	-	5,277,793.65
	6,069,670.00		6,069,670.00							6,069,670.00
	22,788,988.00		22,788,988.00							22,788,988.00
	316,171.00		316,171.00							316,171.00
	8,229.00		8,229.00							8,229.00
-	29,183,058.00	-	29,183,058.00	-	-	-	-	-	-	29,183,058.00
-	348,177,461.19	-	353,483,685.65	-	-	(38,127,260.09)	-	-	(30,951,680.00)	353,483,685.65
	51,678.00		47,685.00		14,580.00			3,993.00		47,685.00
	819,902.00	(0.21)	752,392.79		65,035.00			67,509.00		752,392.79
	121,774.00	(0.36)	106,433.64		12,059.00			15,340.00		106,433.64
	322,049.00	0.19	122,167.19		75,746.00			199,882.00		122,167.19
		0.26	4,085.26			(4,085.00)				4,085.26

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Expenditures of State Financial Assistance  
 For the Fiscal Year Ended June 30, 2023

State Grantor/ Program Title	Grant or State Project Number	Program or Award Amount	Local Share	Grant Period		Balance at June 30, 2022	
				From	To	Unearned Revenue/ Accounts Receivable	Due to Grantor
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	N/A	7/1/21	6/30/22		\$ 60,639.00
Examination and Classification	100-034-5120-066	198,645.00	N/A	7/1/22	6/30/23		
Corrective Speech	100-034-5120-066	105,722.00	N/A	7/1/21	6/30/22		14,322.00
Corrective Speech	100-034-5120-066	97,650.00	N/A	7/1/22	6/30/23		
Supplementary Instruction	100-034-5120-066	154,611.00	N/A	7/1/21	6/30/22		28,827.00
Supplementary Instruction	100-034-5120-066	135,464.00	N/A	7/1/22	6/30/23		
Nursing Services Aid	100-034-5120-070	92,247.00	N/A	7/1/21	6/30/22		19,026.00
Nursing Services Aid	100-034-5120-070	87,136.00	N/A	7/1/22	6/30/23		
Technology Initiative Aid	100-034-5120-573	34,128.00	N/A	7/1/21	6/30/22		1,223.00
Technology Initiative Aid	100-034-5120-573	32,634.00	N/A	7/1/22	6/30/23		
Security Aid Program	100-034-5120-509	142,650.00	N/A	7/1/21	6/30/22		43,505.00
Security Aid Program	100-034-5120-509	159,490.00	N/A	7/1/22	6/30/23		
Preschool Education Aid	495-034-5120-086	31,339,950.00	\$ 1,266,240.00	7/1/21	6/30/22	\$ 4,549,989.54	
Preschool Education Aid	495-034-5120-086	31,938,775.00	1,290,440.00	7/1/22	6/30/23		
School Security - Discretionary Grant	20E00490	601,521.00	N/A	7/1/20	6/30/22	(581,884.00)	
Early Childhood Education -							
Wrap Around Services Enhancement	N/A	245,310.00	N/A	7/1/21	6/30/22	98.85	
Wrap Around Services Enhancement	N/A	253,895.00	N/A	7/1/22	6/30/23		
New Jersey School Development Authority:							
Emergent Needs and Capital Maintenance in School Districts	N/A	1,984,488.00	N/A	7/1/21	6/30/22	1,982,488.00	
Emergent Needs and Capital Maintenance in School Districts	N/A	2,230,608.00	N/A	7/1/21	6/30/23		
State Department of Children and Families:							
School Based Youth Services							
Family & Community Partnership	N/A	526,280.00	N/A	7/1/22	6/30/23		
Partners in Parenting	N/A	17,295.79	N/A	12/1/19	Open	17,295.79	
Partners in Parenting	N/A	20,477.53	N/A	12/1/20	Open	20,477.53	
Total Special Revenue Fund						5,988,465.71	334,962.00
Capital Projects Fund:							
New Jersey School Development Authority:							
Non-Cash Assistance:							
Additional State School Building Aid - SDA Grants (NJSDA Managed)	Various	422,867,278.94	N/A	Unavailable		(157,380.00)	-
Enterprise Fund:							
State School Lunch Program	495-010-3350-001	120,480.33	N/A	7/1/21	6/30/22	(32,993.21)	
State School Lunch Program	495-010-3350-001	94,898.65	N/A	7/1/22	6/30/23		
State School Breakfast After the Bell	495-010-3350-004	91,853.10	N/A	7/1/22	6/30/23		
Total Enterprise Fund						(32,993.21)	-
Total State Financial Assistance						\$ (27,022,943.13)	\$ 334,962.00
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	\$ 6,069,670.00	N/A	7/1/22	6/30/23		
On-behalf T.P.A.F. Pension Contributions - Normal Cost	495-034-5094-002	22,788,988.00	N/A	7/1/22	6/30/23		
On-behalf T.P.A.F. Pension Contributions - Non-contributory Insurance	495-034-5094-004	316,171.00	N/A	7/1/22	6/30/23		
On-behalf T.P.A.F. Pension Contributions - Long Term Disability	495-034-5094-004	8,229.00	N/A	7/1/22	6/30/23		
Total General Fund (Non-Cash Assistance)							
Capital Projects Fund (Non-Cash Assistance):							
Additional State School Building Aid - SDA Grants (NJSDA Managed)	Various	421,545,287.87		Unavailable			
Total Non-Cash Assistance							
Total State Financial Assistance Subject to Major Program Determination for State Single Audit							

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	Adjustments	Budgetary Expenditures	Passed Through to Subrecipients	Repayment of Prior Years' Balances	Balance at June 30, 2023			Memo	
						Accounts Receivable	Interfund Payable/ Unearned Revenue	Due to Grantor	Budgetary Receivable June 30, 2023	Cumulative Total Expenditures
	\$ 198,645.00	\$ (0.49)	\$ 164,335.51		\$ 60,639.00			\$ 34,309.00		\$ 164,335.51
	97,650.00		88,908.00		14,322.00			8,742.00		88,908.00
	135,464.00	0.40	115,144.40		28,827.00			20,320.00		115,144.40
	87,136.00	(0.38)	54,060.62		19,026.00			33,075.00		54,060.62
	32,634.00	0.25	31,930.25		1,223.00			704.00		31,930.25
	159,490.00	0.22	55,187.22		43,505.00			104,303.00		55,187.22
\$ (4,025,293.00)	3,133,995.00	(0.54)					\$ 3,658,691.00			
4,025,293.00	28,744,897.00	0.54	32,058,175.06			\$ (3,193,878.00)	3,905,893.48		\$ (3,193,878.00)	32,058,175.06
	581,884.00									
	253,895.00		253,537.00					98.85 358.00		253,537.00
			592,704.10				1,389,783.90			592,704.10
	2,230,608.00						2,230,608.00			
	526,280.00		526,280.00							526,280.00
			11,660.95				5,634.84 20,477.53			11,660.95
-	37,497,981.00	(0.12)	34,984,686.99	\$ -	334,962.00	(3,197,963.00)	11,211,088.75	488,633.85	(3,193,878.00)	34,984,686.99
-	663,373.19	-	515,993.19	-	-	(10,000.00)	-	-	-	420,826,323.52
	32,993.21									
	71,025.43		94,898.65			(23,873.22)				94,898.65
	66,557.90		91,853.10			(25,295.20)				91,853.10
-	170,576.54	-	186,751.75	-	-	(49,168.42)	-	-	-	186,751.75
\$ -	\$ 386,509,391.92	\$ (0.12)	\$ 389,171,117.58	\$ -	\$ 334,962.00	\$ (41,384,391.51)	\$ 11,211,088.75	\$ 488,633.85	\$ (34,145,558.00)	\$ 809,481,447.91
			\$ 389,171,117.58							
			6,069,670.00							
			22,788,988.00							
			316,171.00							
			8,229.00							
			29,183,058.00							
			515,993.19							
			29,699,051.19							
			\$ 359,472,066.39							

**CITY OF CAMDEN SCHOOL DISTRICT**  
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance  
For the Fiscal Year Ended June 30, 2023

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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 exceptions: programs recorded in the capital projects fund are presented on the modified accrual basis of accounting and programs recorded in the enterprise fund are presented using the accrual basis of accounting. These bases of accounting are described in note 1 to the School District’s basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. The expenditures reflected in the schedules are presented at the federal and state participation level; thus, any matching portion is not included.

**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 capital projects fund is presented in the accompanying schedules on the modified accrual basis. 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 from the budgetary basis to the GAAP basis is \$(2,946,962.00) for the general fund and \$(179,283.06) 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.

The revenues reported on a GAAP basis from the basic financial statements with a reconciliation to the reported amounts 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	\$ 320,802.14	\$ 350,536,723.65	\$ 350,857,525.79
Special Revenue	69,572,618.05	34,805,403.93	104,378,021.98
Capital Projects		515,993.19	515,993.19
Food Service	10,820,977.82	186,751.75	11,007,729.57
GAAP Basis Revenues	<u>80,714,398.01</u>	<u>386,044,872.52</u>	<u>466,759,270.53</u>
GAAP Adjustments:			
State Aid Payments		2,946,962.00	2,946,962.00
Restricted State Aid		179,283.06	179,283.06
	<u>-</u>	<u>3,126,245.06</u>	<u>3,126,245.06</u>
Total Awards and Financial Assistance Expended	<u>\$ 80,714,398.01</u>	<u>\$ 389,171,117.58</u>	<u>\$ 469,885,515.59</u>

**Note 5: RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS**

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

**Note 6: ADJUSTMENTS**

Amounts reported in the column entitled "adjustments" represent differences as the result of rounding and the cancellation of balances from the previous year.

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

During the fiscal year ended June 30, 2023, 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: ANNUAL SCHOOL PLAN FUNDS**

Annual school plan funds are not separate federal programs as defined in the Uniform Guidance; amounts used in annual school plan are included in the total expenditures of the program contributing the funds in the schedule of expenditures of federal awards. The following funds by program are included in annual school plan in the School District:

**Program:**

Title I, Part A: Grants to Local Educational Agencies	<u>\$ 9,737,593.17</u>
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**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, 2023

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified
Internal control over financial reporting:
Material weakness(es) identified? \_\_\_ yes X 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? \_\_\_ yes X no
Significant deficiency(ies) identified? \_\_\_ yes X none reported
Type of auditor's report issued on compliance for major programs Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 516 of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)? \_\_\_ yes X no

Identification of major programs:

Table with 3 columns: Assistance Listing Number(s), FAIN Number(s), Name of Federal Program or Cluster. Includes programs like Education Stabilization Fund (ESSER), CRRSA Act - ESSER II Grant Program, etc.

Dollar threshold used to distinguish between type A and type B programs: \$2,421,432

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



CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

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

State Financial Assistance

Internal control over major programs:

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

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

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

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

Identification of major programs:

Table with 2 columns: GMIS Number(s) and Name of State Program. Rows include: 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, 495-034-5120-044 Extraordinary Special Education Costs Aid, 495-034-5120-078 Tuition Reimbursement for Homeless Students.

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, 2023

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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. 2023-001**

**Criteria or Specific Requirement**

School Districts must complete the District Report of Transported Resident Students (DRTRS) 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 provide and audit trail for testing the information reported on the DRTRS report.

**Condition**

Several differences were identified between the School District's supporting documentation and the submitted DRTRS report.

**Context**

Our test of transported regular public-school students disclosed the following:

- Five students tested were unable to be traced to school rosters as of the October 14, 2022 reporting date.
- Seventeen charter school students tested were unable to be traced to charter school applications, resulting in a mileage difference of 48.2.

Our test of transported regular special education students disclosed the following:

- IEPs as of the October 14, 2022 reporting date were unavailable for inspection for two students tested.
- One student tested was not classified as special education on a supporting school roster.

Our test of transported special needs students disclosed the following:

- IEPs as of the October 14, 2022 reporting date were unavailable for inspection for two students tested.
- Four students tested were not classified as special education on a supporting school roster.
- Documentation was unavailable for inspection for 3 out of district private school for the handicapped students tested.

**Effect or Potential Effect**

Thirty-four additional students were inaccurately reported on the DRTRS Report.

**Cause**

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

**Recommendation**

That the submitted DRTRS report agrees to the School District's supporting documentation.

**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, 2023

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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).

None

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Findings and Questioned Costs  
 For the Fiscal Year Ended June 30, 2023

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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. 2023-002**

**Information on the State Program**

Tuition Reimbursement for Homeless Students

G.M.I.S. No. 495-034-5120-078

**Criteria or Specific Requirement**

When the State assumes fiscal responsibility for the tuition of a homeless child or youth, the State shall pay to the school district in which the child or youth is enrolled the weighted base per pupil amount calculated pursuant to N.J.S.A. 18A:7F-49 and the appropriate security and special education categorical aids per pupil pursuant to N.J.S.A. 18A:7F-55 and 56.

**Condition**

The number of attendance days claimed for reimbursement for homeless students did not agree with the School District's attendance records.

**Questioned Costs**

None.

**Context**

Errors were noted for four students from a sample of eighty-five students tested. For these four students, the School District claimed reimbursement for a total of 370 days, whereas the attendance records indicated such students were in attendance for 526 days.

**Effect or Potential Effect**

The School District did not receive the full amount of eligible reimbursement for tuition for homeless students.

**Cause**

Unknown.

**Identification as a Repeat Finding**

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

**Recommendation**

That the School District's workpapers and corresponding documentation supporting the number of days claimed for tuition reimbursement for homeless students agree to attendance records.

**View of Responsible Officials and Planned Corrective Action**

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

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Findings and Questioned Costs  
 For the Fiscal Year Ended June 30, 2023

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

**Finding No. 2023-003**

**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**

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 private school for the handicapped students disclosed the following:

- Supporting documentation was unavailable for six students selected for testing.

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

- Program eligibility for thirty students tested could not be verified because test scores were not available.

**Effect or Potential Effect**

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

**Cause**

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

**Identification as a Repeat Finding**

The condition existed in the immediately preceding fiscal year – See Finding No. 2022-004.

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

**FINANCIAL STATEMENT FINDINGS**

**Finding No. 2022-001**

**Condition**

The School District did not have good internal controls in place regarding the accurate and timely reporting of pension liabilities.

**Current Status**

This condition has been corrected.

**FEDERAL AWARDS**

**Finding No. 2022-002**

**Program**

Child Nutrition Cluster:

School Breakfast Program	Federal Assistance Listing No. 10.553
National School Lunch Program	Federal Assistance Listing No. 10.555
Emergency Operation Cost Reimbursement Program	Federal Assistance Listing No. 10.555
Summer Food Service Program for Children	Federal Assistance Listing No. 10.559

**Condition**

In several instances the food service daily meal count report did not agree with the School District's edit check worksheets that detail the number of meals served and provides the number of meals used to determine the amount of Federal reimbursement.

**Current Status**

This condition has been corrected.

**Finding No. 2022-003**

**Program**

Special Education Cluster:

I.D.E.A. Part B – Basic	Federal Assistance Listing No. 84.027
I.D.E.A. Part B – Preschool	Federal Assistance Listing No. 84.173

**Condition**

The School District incorrectly reported expenditures and budget amounts on its maintenance of effort (M.O.E.) calculation reported to the State. This resulted in the School District not providing accurate information to the State that is used to determine if the maintenance of effort requirements were met as required by the Individuals with Disabilities Education Act (I.D.E.A.), section CFR 300.203(b)(2)

**Current Status**

This condition has been corrected.

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

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**STATE FINANCIAL ASSISTANCE PROGRAMS**

**Finding No. 2022-004**

**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 as finding no. 2023-003

**Planned Corrective Action**

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

**Finding No. 2022-005**

**Program**

Extraordinary Special Education Aid	G.M.I.S. No. 495-034-5120-044
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**Condition**

The School District's workpapers and corresponding documentation did not agree with the submitted extraordinary aid application and as a result, differences were identified.

**Current Status**

This condition has been corrected.