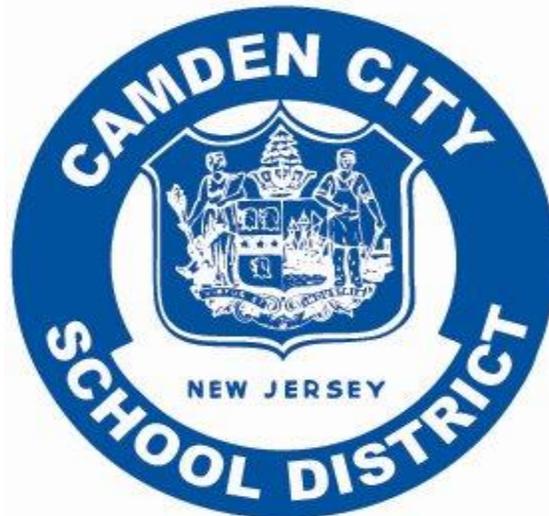


**CITY OF CAMDEN
SCHOOL DISTRICT
CAMDEN, NEW JERSEY**



**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2013**

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INTRODUCTORY SECTION



MARGARET NICOLosi
INTERIM STATE DISTRICT
SUPERINTENDENT

JOHN C. OBERG
INTERIM SCHOOL BUSINESS
ADMINISTRATOR/
BOARD SECRETARY
TELE: 856 966-2036
FAX: 856 966-2139

November 25, 2013

Honorable President and
Members of the Board of Education
Camden School District
County of Camden, New Jersey

Dear Board Members:

The comprehensive annual financial report of the City of Camden School District for the year ended June 30, 2013, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the Board of Education. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The comprehensive annual financial report is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter, the District's organizational chart and a list of principal officials. The financial section includes the basic financial statements and schedules, management's discussion and analysis as well as the auditor's report thereon. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133 Revised, "Audits of States, Local Governments, and Non-Profit Organizations" and the State OMB Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." Information related to this single audit, including the auditor's report on the internal control structure and compliance with applicable laws and regulations and findings and recommendations, are included in the single audit section of this report.

1. REPORTING ENTITY AND ITS SERVICES:

The City of Camden School District is an independent reporting entity within the criteria adopted by the GASB as established by NCGA Statement No. 3. All funds of the District are included in this report. The City of Camden Board of Education and all its schools constitute the District's reporting entity.

The District provides a full range of educational services appropriate to grade levels Pre-school through Grade 12. These include regular, vocational as well as special education for handicapped students. The District completed the 2012-2013 year with an average daily enrollment of 11,990 students, which is 4.23% students below the previous year's average daily enrollment. The following details the changes in the student enrollment of the District over the last five years.

<u>Year</u>	<u>Average Daily Student Enrollment</u>	<u>Percent Change</u>
2012-13	11990	-4.23%
2011-12	12520	0.10%
2010-11	12507	-2.76%
2009-10	12862	2.68%
2008-09	12526	-3.40%

2. VISION STATEMENT:

Camden City Public Schools maintains that academic success and student achievement through rigorous teaching and learning and a safe environment is the district’s primary focus. Aligning district curriculum with the Core Curriculum Content Standards promoting accountability and high expectations of students and staff. Creating school communities, which promote a sense of caring and respect for culture enables all students to achieve academic success. Engaging students, parents and the community, as partners will further develop positive responsibilities and relationships that empower students to compete in a diverse and rapidly changing society. We will build on student’s natural curiosity to be part of the digital divide by exposing them to the ever changing technological universe.

3. PHILOSOPHY OF EDUCATION:

We believe that high expectations and standards of excellence for students, principals, staff and parents will result in an increased system of accountability and academic achievement for all students. To fulfill this philosophy, we will develop a seamless, inclusive system preparing all students to meet world class academic standards. Upon graduating, all students will meet rigorous post secondary educational and private sector employment requirements. Therefore, it is our responsibility to develop the whole child to his/her full potential becoming a citizen capable of participating wisely and justly within the framework of a democratic culture.

4. STRATEGIC GOALS:

- *Construct* a comprehensive, unified curriculum that will prepare all of our students to be competitive in the global community.
- *Expect* all teachers, principals and school staff to deliver a high quality rigorous instructional program.
- *Develop* a strong system of accountability throughout all aspects of the school district.
- *Organize* the District to better serve the needs of students, parents and the community.
- *Engage* parents and the broader community in meaningful support of academic achievement.

5. ECONOMIC CONDITION AND OUTLOOK:

Camden City, the second largest municipality in the Philadelphia Metropolitan Statistical Area, is located in the southwestern section of New Jersey. Camden is the seventh largest city in the state and the largest city in Camden County. The City is divided into 20 census tracts, all of which vary in character and condition.

Despite Camden's socio-economic decline, the City's strategic location offers hope that this trend may be reversed. Located directly across the Delaware River from Philadelphia, Camden has easy access to many different forms of transportation. First of all, Rt. 676, I-295, US 30, US 130 and other major roadways all service the City. Moreover, not only is the Philadelphia International Airport only 20 minutes away, but, also, Camden has access to the international market through the City's ports, which rank among the nation's leaders in the shipment of bulk cargo. Finally, Conrail service from Pavonia Yards links the City with the rest of the Northeast Corridor.

Camden, New Jersey comprises some 9 square miles in Southern New Jersey. Camden is less than one mile from downtown Philadelphia, Pennsylvania, 2 1/2 hours driving time from Washington, D.C., 90 miles from New York City and about 52 miles from Atlantic City, New Jersey.

Some 77,250 people live in the City of Camden. The multi-cultural composition of Camden's population makes it a true urban center. The Camden City Public Schools student population is as diverse as the people who reside in Camden. Today, our Pre-K-12 school district numbers approximately 12,012 students attending 19 elementary/family schools, two middle schools, two traditional high schools, two magnet high schools and one nontraditional high school.

The district's school racial composition is as follows: African-American 48.4%, Hispanics 50.0%, White 0.6%, Asian 0.9%. The City's population of approximately 77,250 has many unique characteristics. Many languages are spoken in Camden schools, including Spanish, Vietnamese, Cambodian, Creole and, of course, English. Finally, nearly a third of Camden families have an income below the Federal poverty line.

Camden, like many American urban areas, has traditionally been plagued by numerous problems associated with urban blight. In order to effectively deal with these obstacles, the city must look to social, economic, physical and cultural sectors to sufficiently stabilize the community and to improve the quality of life for city residents.

6. MAJOR INITIATIVES:

The Comprehensive Unified Literacy Framework was updated for all K-8th grade teachers, principals, vice principals and literacy leaders. The district utilizes Harcourt Journeys in all classes for grades kindergarten through eight.

Developmental Reading Assessment is administered three times per year and is used to help teachers make instructional decisions about their students.

Distance learning at the elementary level is provided by tele-conferencing to provide our students with communication and presentations skills and participation in experiences that would not readily be available through normal school activities. Schools received smart boards, the district has subscribed with United Streaming for 25,000 video clips on cross content subjects.

All K-8 classrooms are implementing EnVision Math 2012. EnVision Math is a program that meets the varied needs of students and teachers. This program focuses on conceptual understanding, problem solving and program organization. Teachers receive professional development and on-site support through publisher representatives, math leaders and webinar trainings. Student progress is monitored through the SMI and Mapp assessments.

7. DISTRICT PROGRAMS AND SERVICES:

Professional Development

The District has established professional development goals for the professional growth of its staff.

- To improve curriculum and instruction in the areas of reading, writing and math through the improvement of teacher knowledge and the use of effective instructional strategies that enhance students' mastery of the Core Curriculum Content Standards;
- To integrate technology into the curriculum and management of the curriculum, enhanced student motivation, and more effective recording of student data;
- To improve the classroom environment through the use of effective behavior modification techniques that address student attendance, behavior, and achievement; and
- To improve collaborative, collegial interaction for enhanced communication among staff.

In support of these goals, Camden City Public Schools has provided extensive professional development for district staff, which includes but is not limited to the following:

- Rowan University Certificate of Graduate Study in Middle School Mathematics district grade 6-8 teachers are attending this two year program to prepare for the Praxis in middle school mathematics.
- Continuation of partnership with New Jersey Gear Up for CHAMP and other student programs.
- Continuation of the Rutgers Future Scholars program offered to first generation, academically talented, low income students to encourage their participation in a four year field of study after graduation. Students begin participation the summer following their 8th grade graduation and if accepted to Rutgers upon high school graduations are eligible for a four year scholarship at Rutgers.
- Paraprofessional workshops and mentoring in the Paraprofessional Portfolio Assessment Process.
- 100 Professional Development Hours - Collaborated with the Board Policy Committee to create policy and regulations for 100 Professional Development Hours process.

Alternative School Programs

Camden has established alternative schools to house students who cannot easily adjust to the developmental programs already set up in the district.

Technology Department

All school districts are required to report the number of students that are technologically literate by the end of grade eight. NJ Administrative Code 6A:8-3.1(a)3 states, "District boards of education shall be responsible for assessing and publicly reporting on the progress of all students in developing the knowledge and skills specified by the Core Curriculum Standards, including content areas not currently included in the Statewide assessment program."

The district addresses technology literacy skill development with two methods. Whole class instruction is provided in the Technology Literacy Labs. This ongoing systemic training for students, who generally are not provided access to technology outside of the classroom, increases the student's opportunity to develop technology literacy skills. Reinforcement of these skills takes place within the classroom through technology integration.

Computer Technology Literacy Labs are in all schools. Emphasis is placed on achieving technology literacy with emphasis on infusing technology with content area skills. The students' progress, learning basic skills, and advance to higher level activities that include multimedia and desktop publishing.

The Technology Literacy curriculum for grades 3-8 was revised and updated during the summer of 2005.

The district, in partnership with the Camden County Educational Technology Training Center (ETTC) and Chestnut Hill College, has developed a program of distance learning activities aligned to the global studies curriculum. A ninth grade class at each high school participates in distance learning experiences based on monthly themes, encompassing various global studies topics including world culture, economics, politics, peace and conflict studies. The students interact with professionals, including individuals from the United Nations, government, academia and students from local and foreign schools and universities. There is also a series of teleconferences related to the biology curriculum.

The instructional staffs in all schools have been trained to use the web-based lesson plan management tool, OnCourse. Teachers are able to manage lesson plans and stay on course meeting core curriculum standards, and post homework, personal web pages and calendars. In addition, principals and supervisors can review and immediately comment on an entire school or district's lesson plans by grade and teacher. The OnCourse reporting tools allow principals and district administrative staff to analyze what is being taught, in conjunction to standards-based teaching performance, and compare the frequency of standards being taught between teachers, grade levels and individual schools.

District-Wide Technology-Based Curriculum Initiatives

School Based Youth Services Programs: Link Project at Camden High School, Tiger's Lair at Woodrow Wilson High School and Lion's Den at East Camden Middle School. The school based youth services program has expanded to all five middle schools and one alternative high school. In addition, services are provided to three family schools, Bonsall, Cooper's Poynt and Cream. These programs continue to provide health and human services to all secondary school students. The students and their families are provided health and human services, mentoring and academic support; all of which are supportive of improving student achievement. Childcare services are also provided through the Partners in Parenting Program at Camden and Woodrow Wilson high schools.

Creative & Performing Arts High School: On August 31, 1999, the Camden City Board of Education premiered its 2nd Magnet High School. The Creative and Performing Arts High School was created to offer a range of courses in the arts as well as the state mandated high school requirements. The first class of students performed Romeo and Juliet as well as a musical designed to bring focus to the Census 2000. Students are taught by educators who are accomplished in the arts as well as those certified in the Core Curricula. The program is inclusive of activities that are provided by area museums, community agencies, universities and governmental agencies. The art of learning is learning through the Arts.

21st Century Neighborhood Center: Through the funding of the 21st Century Neighborhood Schools Grants, extended day programs operated at East Camden Middle, Veterans Memorial Middle, Cooper's Poynt and Pyne Poynt Family Schools. The program establishes linkages with community agencies in order to provide quality programs including literacy, technology, science, health and human service provisions. The students attend year-round activities that have a positive impact upon their achievement.

Special Education: The District provides a full range of program options for special education students from regular classes to self-contained special classes. Currently, 95% of the District's self contained students are now included in mainstream settings for at least 10% of the school day. Currently almost 1200 of the district's 3300 special education students are in regular class settings.

Dr. Charles E. Brimm Medical Arts High School: On August 28, 1996, the Camden City Board of Education officially opened its new grade 9-12 Medical Arts High School. The Medical Arts High School is designed to operate as a school with career focus on the full range of health care services including Medicine, Dentistry, Nursing, Allied Health Professions and other Ancillary Personnel. The underlying Principles are: 1) the program is reality based, teaching students how to work in today's world and the world-of-work in the next century. Practical, hands-on experiences will be provided, wherever possible. 2) Community based in-services are required of all students. 3) Learning cooperative skills and developing teamwork are an important process, cultivated and practiced among, and between, faculty and students. 4) The program is a cooperative effort among the Camden School District and the community, universities, hospitals, and business community.

Corrective Action Plan: Camden City Public Schools Corrective Action Plan (CAP) is written in response to the New Jersey State Department of Education's External Review Team's (ERT) directives. The CAP provides a common philosophical framework for attaining high student achievement through quality instruction and other initiatives leading to systemic and cohesive change.

8. INTERNAL ACCOUNTING CONTROLS:

Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP).

The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance, the District also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is also subject to periodic evaluation by the District management.

As part of the District's single audit described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal and state financial assistance programs, as well as to determine that the District has complied with applicable laws and regulations.

9. 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 approved by the voters of the municipality. 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 reservations of fund balance at June 30, 2013. An on-line requisition system has been established to ensure accuracy of account numbers and prevent encumbrances in accounts with insufficient funds.

10. 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.

11. 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.

12. DEBT ADMINISTRATION:

At June 30, 2013, the District paid off all outstanding debt. Currently, the School District has no new bonding for the 2013-2014 school year.

13. 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 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.

14. RISK MANAGEMENT:

The Camden 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.

15. OTHER INFORMATION:

A) Independent Audit - State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Bowman & Company, LLP, was selected by the 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 of 1996 and the related OMB Circular A-133 revised and state OMB Circular 04-04. 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.

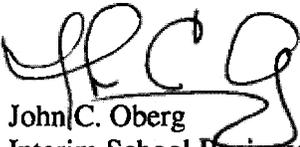
16. ACKNOWLEDGMENTS:

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

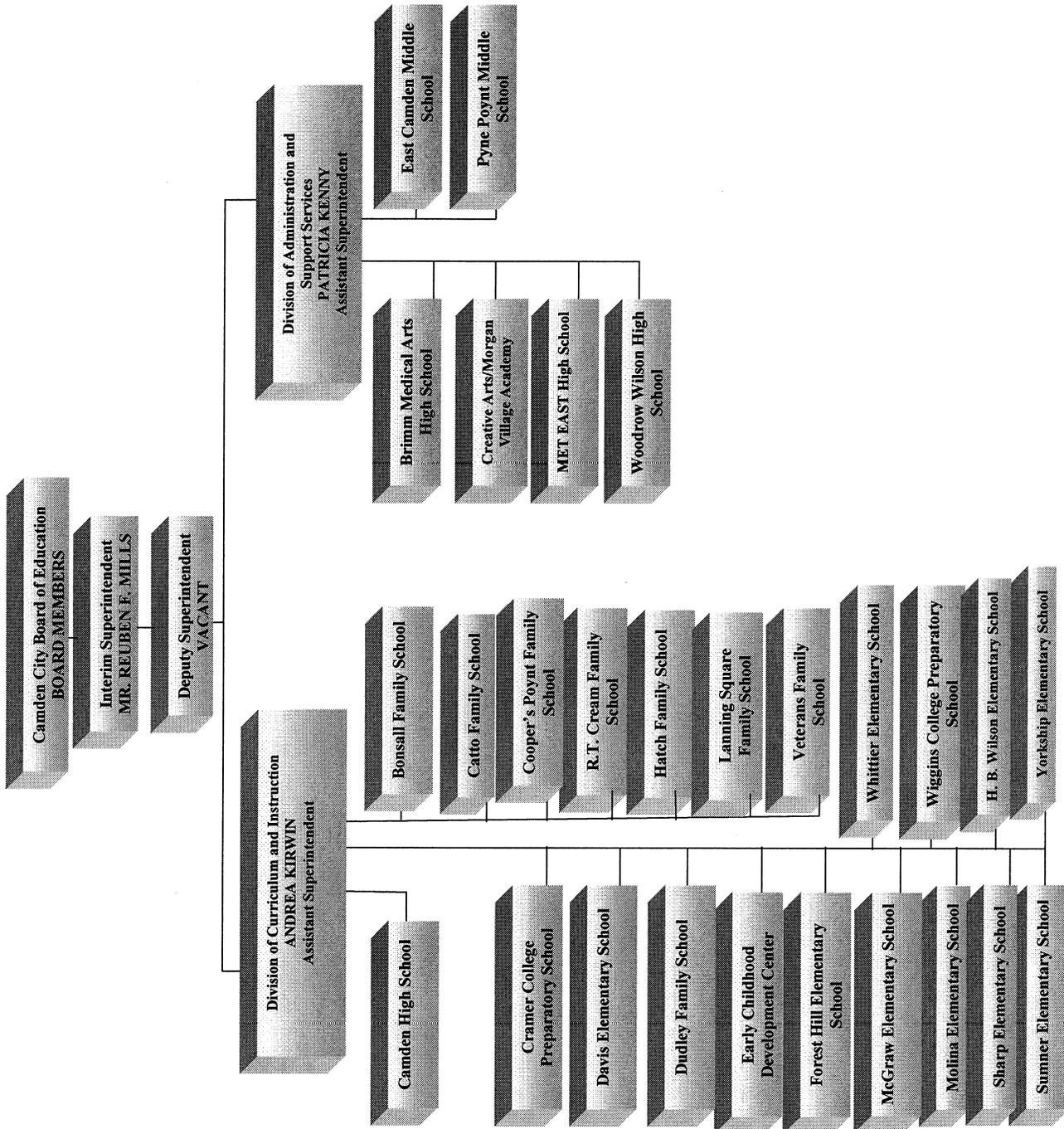
Respectfully submitted,



Margaret Nicolosi
Interim State District Superintendent of Schools



John C. Oberg
Interim School Business Administrator/Board Secretary



Camden City Board of Education

Camden, New Jersey

Roster of Officials

June 30, 2013

<u>Members of the Board of Education</u>	<u>Term Expires</u>
Ms. Kathryn Blackshear (President)	2016
Mrs. Martha F. Wilson (Vice President)	2014
Ms. Dorothy A. Burley	2016
Ms. Barbara A. Coscarello	2015
Ms. Sara T. Davis	2014
Ms. Taisha E. Minier	2014
Mrs. Felisha Reyes-Morton	2015
Mr. Brian Turner	2015

Other Officials

Mr. Paymon Rouhanifard, State District Superintendent

Mr. John C. Oberg, Interim School Business Administrator/ Board Secretary

Mr. Pasquale Yacovelli, Assistant School Business Administrator

Ms. Michelle Richardson, Custodian of School Monies/Treasurer

Mr. Lester Taylor, Board Solicitor

Camden City Board of Education

Consultants and Advisors

Audit Firm

Bowman & Company LLP
601 White Horse Road
Voorhees, NJ 08043-2492

Solicitor

Florio, Perrucci, Steinhardt & Fader, LLC
218 Route 17 North, Suite 300
Rochelle Park, NJ 07662

Labor Attorney/Negotiator

Brown & Connery, LLP
360 Haddon Avenue
Westmont, NJ 08108

Official Depository

TD Bank
1701 Marlton Pike East
Cherry Hill, NJ 08003

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

The State District Superintendent and
Members of the Advisory Board of Education
City of Camden School District
Camden, New Jersey 08102

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Camden School District, in the County of Camden, State of New Jersey, as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and in compliance with audit requirements as prescribed by the Division of Administration and Finance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Camden School District in the County of Camden, State of New Jersey, as of June 30, 2013, 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.

Emphasis of Matter

As discussed in Note 1 to the financial statements, during the fiscal year ended June 30, 2013, the School District adopted the following new accounting standards issued by the Governmental Accounting Standards Board (GASB): *Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and *Statement No. 65, Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Camden School District's basic financial statements. The accompanying combining statements and related major fund supporting statements and schedules and Schedules of Expenditures of Federal Awards and State Financial Assistance, as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and State of New Jersey Circular 04-04-OMB, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory section and statistical section listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 22, 2013 on our consideration of the City of Camden School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Camden School District's internal control over financial reporting and compliance.

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Kirk N. Applegate

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

Voorhees, New Jersey
November 22, 2013

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITOR'S REPORT

The State District Superintendent and
Members of the Advisory Board of Education
City of Camden School District
Camden, New Jersey 08102

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial statement audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and in compliance with audit requirements as prescribed by the Division of Administration and Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Camden School District, in the County of Camden, State of New Jersey, as of and for the fiscal year ended June 30, 2013, 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 November 22, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Camden School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Camden School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs and Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School District's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs and Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance to be material weaknesses as findings no.: 2013-1 and 2013-5.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs and Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance to be significant deficiencies as findings no.: 2013-2, 2013-3, 2013-7, 2013-8 and 2013-10.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Camden School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Division of Administration and Finance, Department of Education, State of New Jersey and which are described in the accompanying Schedule of Findings and Questioned Costs and Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance as findings no.: 2013-1, 2013-2, 2013-3, 2013-4, 2013-5, 2013-6, 2013-8 and 2013-10.

The City of Camden School District's Response to Findings

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

Purpose of this Report

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

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Kirk N. Applegate

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

Voorhees, New Jersey
November 22, 2013

REQUIRED SUPPLEMENTARY INFORMATION
PART I

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2013
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, 2013. The intent of this discussion and analysis is to look at the School District's financial performance as a whole; readers should also review the basic financial statements and notes to enhance their understanding of the School District's financial performance.

The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34 - Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments issued in June 1999.

Financial Highlights

Key financial highlights for 2013 are as follows:

- In total, net position decreased \$11,793,019.46 which represents a 3.11 percent decrease from 2012 mainly attributable to capital asset deletions and utilization of fund balances to support the District's 2013 operating budget.
- General revenues accounted for \$295,960,786.49 in revenue or 78.51 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions and capital grants accounted for \$80,990,121.43 or 21.49 percent of total revenues of \$376,950,907.92.
- For governmental and business-type activities, cash and cash equivalents decreased by \$12,834,411.55, receivables increased by \$1,524,275.30, accounts payable decreased \$2,411,582.21 and capital assets decreased by \$1,515,034.09.
- The School District had \$384,576,509.94 in expenses; \$80,990,121.43 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$295,960,786.49 consisted primarily of federal and state aid.
- Among governmental funds, the General Fund had \$312,384,794.63 in revenues and \$326,067,362.74 in expenditures (excluding transfers). The General Fund's fund balance decreased \$8,861,196.56 from 2012.

Using this Comprehensive Annual Financial Report (CAFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand City of Camden School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2013
UNAUDITED (CONTINUED)**

Using this Comprehensive Annual Financial Report (CAFR) (Continued)

The Statement of Net Position and Statement of Activities provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the School District's most significant funds with all other non-major funds presented in total in one column. In the case of the School District, the General Fund is by far the most significant fund.

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the large number of funds used by the School District to provide programs and activities, the view of the School District, as a whole looks at all financial transactions and ask the question, "How did we do financially during 2013?". The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector businesses. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the School District's net position and changes in net position. This change in net position is important because it tells the reader that, for the school district as a whole, the financial position of the School district have improved or diminished. The causes of this change may be the result of many factors, some financial and some not. Non-financial factors include the School District's property tax base, current laws in New Jersey restricting revenue growth, facility condition, required educational programs and other factors.

In the Statement of Net Position and the Statement of Activities, the School District is divided into two distinct kinds of activities:

- Governmental Activities - All of the School District's programs and services are reported here including instruction, support services, operation and maintenance of plant facilities, pupil transportation and extracurricular activities.
- Business-Type Activity - This service is provided on a charge for goods or services basis to recover all the expenses of the goods or services provided. The Food Service enterprise fund is reported as a business activity.

Reporting the School District's Most Significant Funds

Fund Financial Statements

Fund financial reports provide detailed information about the School District's funds. The School District uses many funds to account for a multitude of financial transactions. The School District's governmental funds are the General Fund, Special Revenue Fund and Capital Projects Fund.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2013
UNAUDITED (CONTINUED)**

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

Governmental Funds

The School District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in the future years. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School district's general government operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Enterprise Fund

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

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the District-wide and fund financial statements. The notes to the financial statements can be found after the "Fund Financial Statements" of this report.

The School District as a Whole

Recall that the Statement of Net Position provides the perspective of the School District as a whole. Net position may serve over time as a useful indicator of a government's financial position.

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2013
UNAUDITED (CONTINUED)**

The School District as a Whole (Continued)

Table 1 provides a summary of the School District's net position for 2013. In accordance with GASB Statements 34, net position comparisons of fiscal year 2013 to fiscal year 2012 are presented as follow:

**Table 1
Net Position**

	<u>2013</u>	<u>2012</u>
Assets		
Current and Other Assets	\$ 74,271,059.94	\$ 85,581,196.19
Capital Assets	<u>329,303,693.86</u>	<u>330,818,727.95</u>
Total Assets	<u>403,574,753.80</u>	<u>416,399,924.14</u>
Liabilities		
Long-Term Liabilities	5,175,032.54	5,403,597.35
Other Liabilities	<u>30,810,996.56</u>	<u>31,614,582.63</u>
Total Liabilities	<u>35,986,029.10</u>	<u>37,018,179.98</u>
Net Position		
Net Investment in Capital Assets	328,866,664.24	330,376,097.24
Restricted	44,878,103.19	37,215,009.04
Unrestricted	<u>(6,156,042.73)</u>	<u>11,790,637.88</u>
Total Net Position	<u>\$ 367,588,724.70</u>	<u>\$ 379,381,744.16</u>

The District's combined net position was \$367,588,724.70 on June 30, 2013. This was a decrease of 3.11% from the prior year mainly attributable to capital asset deletions and utilization of fund balances to support the District's 2013 operating budget.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2013
UNAUDITED (CONTINUED)**

The School District as a Whole (Continued)

Table 2 shows changes in net position for year 2013. The District has prepared financial statements in accordance with GASB Statement 34. Revenue and expense comparisons from year 2013 to year 2012 of government-wide data is as follows:

**Table 2
Changes in Net Position**

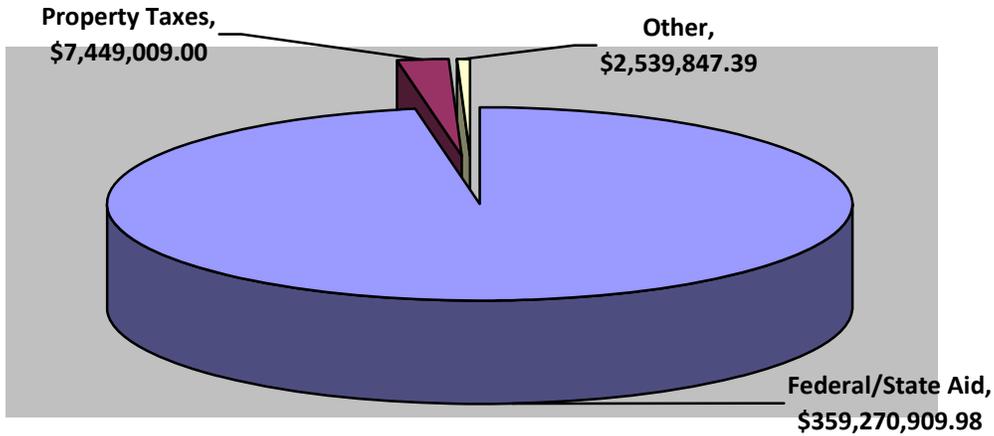
	2013	2012
Revenues		
Program Revenues:		
Charges for Services	\$ 956,067.78	\$ 827,398.08
Operating Grants and Contributions	79,551,427.29	73,267,041.17
Capital Grants and Contributions	482,626.36	3,365,744.12
General Revenues:		
Property Taxes	7,449,009.00	7,449,009.00
Grants and Entitlements	286,281,489.75	299,026,648.59
Other	2,230,287.74	3,204,599.24
Other	(4,167,417.44)	(2,878,213.10)
Total Revenues & Transfers	372,783,490.48	384,262,227.10
Program Expenses		
Instruction	116,403,327.56	117,558,729.34
Support Services:		
Tuition	16,788,230.86	15,922,738.13
Related Services - Pupils and Instructional Staff	55,466,920.87	54,048,697.03
School, General and Business Administration	19,073,380.58	18,680,893.82
Plant Operations and Maintenance	29,663,843.35	29,509,796.18
Pupil Transportation	8,231,240.61	8,199,881.24
Special Schools	38,835.76	34,149.84
Charter Schools	48,934,036.00	37,393,059.00
Unallocated Benefits	73,547,507.28	65,935,665.40
Unallocated Depreciation	8,670,990.96	8,396,054.19
Food Service	7,758,196.11	7,079,942.83
Total Expenses	384,576,509.94	362,759,607.00
Increase (Decrease) in Net Position	\$ (11,793,019.46)	\$ 21,502,620.10

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2013
UNAUDITED (CONTINUED)**

Governmental Activities

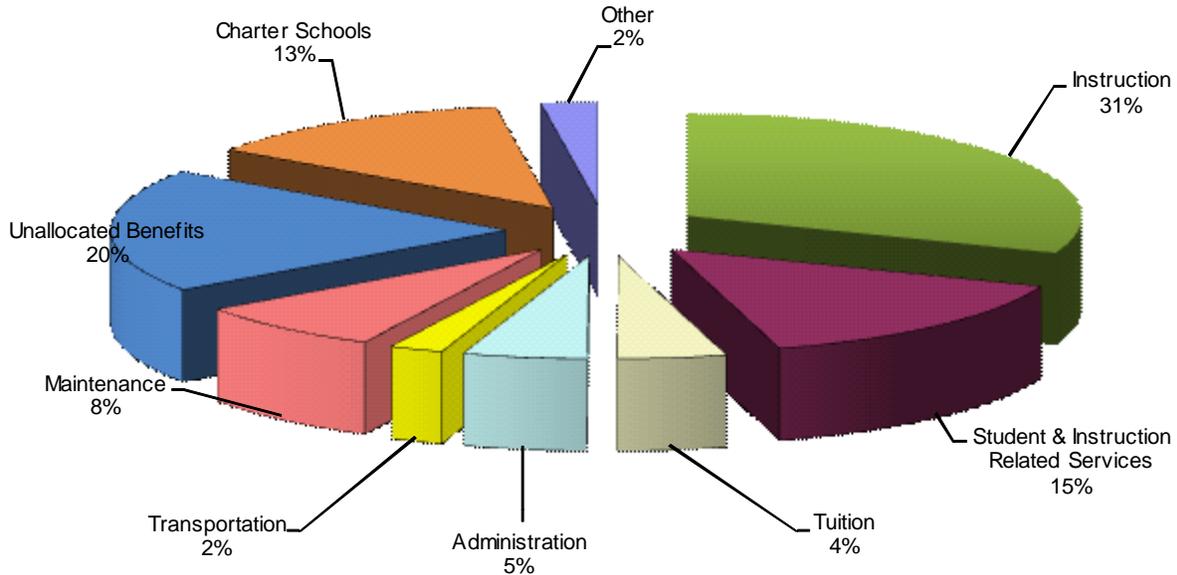
The District's total revenues were \$369,259,766.37 for the year ended June 30, 2013. Property taxes made up 2.02% percent of revenues for governmental activities for the School District for year 2013.

Sources of Revenue for Fiscal Year 2013



The total cost of all program and services was \$376,818,313.83. Instruction comprises 31% percent of District expenses.

Expenses for Fiscal Year 2013



**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2013
UNAUDITED (CONTINUED)**

Business-Type Activities

Revenues for the District's business-type activities (Food Service Program) were comprised of charges for services and federal and state reimbursements.

- Food service expenses exceeded revenues by \$73,413.96.
- Charges for food services represent \$640,148.73 of revenue. This represents amounts paid by patrons for daily food service.
- Food Service federal and state reimbursements for meals, including payments for free and reduced lunches, breakfasts and snack programs, and donated commodities were \$7,044,633.42.

Governmental Activities

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows the total cost of services and the net cost of services. The net cost shows the financial burden that was placed on the District's taxpayers by each of these functions.

Table 3

	<u>Total Cost of Services 2013</u>	<u>Net Cost of Services 2013</u>	<u>Total Cost of Services 2012</u>	<u>Net Cost of Services 2012</u>
Instruction	\$ 116,403,327.56	\$ 98,273,832.14	\$ 117,558,729.34	\$ 94,221,105.85
Support Services:				
Tuition	16,788,230.86	16,788,230.86	15,922,738.13	15,922,738.13
Pupils and Instructional Staff	55,466,920.87	29,154,370.76	54,048,697.03	31,012,469.74
Administration	19,073,380.58	19,073,380.58	18,680,893.82	18,680,893.82
Plant Operations and Maintenance	29,663,843.35	29,663,843.35	29,509,796.18	29,509,796.18
Pupil Transportation	8,231,240.61	8,218,039.86	8,199,881.24	8,187,122.86
Special Schools	38,835.76	38,835.78	34,149.84	34,149.84
Charter Schools	48,934,036.00	48,934,036.00	37,393,059.00	37,393,059.00
Other Unallocated	<u>82,218,498.24</u>	<u>53,368,405.24</u>	<u>74,331,719.59</u>	<u>50,286,353.96</u>
Total Expenses	<u>\$ 376,818,313.83</u>	<u>\$ 303,512,974.57</u>	<u>\$ 355,679,664.17</u>	<u>\$ 285,247,689.38</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.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2013
UNAUDITED (CONTINUED)**

Governmental Activities (Continued)

General administration, school administration, and business include expenses associated with administrative and financial supervision of the District.

Operation and maintenance of facilities involve keeping the school grounds, buildings, and equipment in an effective working condition.

Pupil transportation includes activities involved with the conveyance of students to and from school, as well as to and from school activities, as provided by State law.

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 \$369,259,766.37 and expenditures were \$381,046,056.68. After adding other financing sources, the net change in fund balance for the fiscal year was a decrease of \$10,540,061.41.

As demonstrated by the various statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management. The following schedules present a summary of the revenues of the governmental funds for the year ended June 30, 2013, and the amount and percentage of increases and decreases in relation to prior year revenues.

<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2012</u>	<u>Percent of Increase (Decrease)</u>
Local Sources	\$ 10,023,797.42	2.7%	\$ (974,429.64)	-8.9%
State Sources	334,028,156.51	90.5%	1,528,283.38	0.5%
Federal Sources	<u>25,207,812.44</u>	<u>6.8%</u>	<u>(11,406,318.99)</u>	<u>-31.2%</u>
Total	<u>\$ 369,259,766.37</u>	<u>100.0%</u>	<u>\$ (10,852,465.25)</u>	<u>-2.9%</u>

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2013
UNAUDITED (CONTINUED)**

The School District's Funds (Continued)

The following schedule represents a summary of general fund, special revenue fund and capital projects fund expenditures for the year ended June 30, 2013, and the percentage of increases and decreases in relation to prior year amounts.

Expenditures	Amount	Percent of Total	Increase (Decrease) from 2012	Percent of Increase (Decrease)
Current expense:				
Instruction	\$ 116,403,327.56	30.55%	\$ (1,155,401.78)	-0.98%
Support Services	203,218,553.55	53.34%	10,997,823.75	5.72%
Capital Outlay	12,451,303.81	3.27%	(1,326,124.47)	-9.63%
Special and Charter Schools	<u>48,972,871.76</u>	<u>12.85%</u>	<u>11,545,662.92</u>	<u>30.85%</u>
Total	<u>\$ 381,046,056.68</u>	<u>100.00%</u>	<u>\$ 20,061,960.42</u>	<u>5.56%</u>

Changes in expenditures were the results of varying factors. Current expense decreased due to budget costs associated with a decline in enrollment. School improvements are 100% funded by the State of New Jersey. There was a decrease in the NJSDA related capital expenditures in fiscal 2013.

General Fund Budgeting Highlights

The School District's budget is prepared according to New Jersey law, and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

Over the course of the year, the District revised the annual operating budget several times. Revisions in the budget were made to recognize revenues that were not anticipated and to prevent over-expenditures in specific line item accounts. Several of these revisions bear notation:

- During the course of fiscal year 2013, the District modified the General Fund Budget as needed in an effort to ensure no line item was projected to be over-expended.
- The District continues to adopt prudent fiscal management by continuously implementing policies and procedures to ensure the reliability of the monthly financial reports.

**CITY OF CAMDEN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2013
UNAUDITED (CONTINUED)**

Capital Assets

At the end of the year 2013, the School District had \$329,303,693.86 invested in land, building, furniture and equipment, and vehicles, net of depreciation. Table 4 shows year 2013 balances compared to 2012.

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

	2013	2012
Land and Site Improvements	\$ 20,497,624.58	\$ 19,960,901.47
Construction in Progress	80,451,272.21	74,559,778.12
Building and Building Improvements	306,988,333.86	311,036,773.98
Vehicles, Machinery and Equipment	19,216,169.71	17,248,788.36
 Total	 \$ 427,153,400.36	 \$ 422,806,241.93
 Less: Accumulated Depreciation	 (97,849,706.50)	 (91,987,513.98)
	 \$ 329,303,693.86	 \$ 330,818,727.95

Overall capital assets decreased \$1,515,034.09 from \$330,818,727.95 for fiscal year 2012 to \$329,303,693.86 for fiscal year 2013. The decrease in capital assets is due to the disposal of capital assets during fiscal year 2013. For more detailed information, please refer to the Notes to the Financial Statements.

Debt Administration

At June 30, 2013, the School District had \$5,807,140.62 of outstanding obligations. The entire amount is for compensated absences.

Factors Bearing on the District's Future

State Funding – a crucial element to maintaining Districts improved financial condition is directly linked to sustaining an adequate level of State support. Historically, State funding to the District accounted for over ninety six percent (96%) of the total general fund operating budget. This funding level is necessary to ensure that the District can continue to provide a thorough and efficient education to the students in the City of Camden.

Contacting the School District's Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional information, contact the School Business Administrator/Board Secretary at the City of Camden School District Administrative Office located at: 201 N, Front St., Camden, New Jersey 08102.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF CAMDEN SCHOOL DISTRICT
Statement of Net Position
As of June 30, 2013

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS:			
Cash and Cash Equivalents	\$ 23,155,746.47	\$ 4,286,688.88	\$ 27,442,435.35
Receivables, net	2,467,338.73	1,430,475.28	3,897,814.01
Interfund Accounts Receivable	4,303,534.83	(3,969,168.97)	334,365.86
Restricted Assets:			
Restricted Cash and Cash Equivalents			
Capital Reserve Account - Cash	65,549.62		65,549.62
Receivables, net	42,530,895.10		42,530,895.10
Capital Assets, net	<u>328,394,227.92</u>	<u>909,465.94</u>	<u>329,303,693.86</u>
Total Assets	<u>400,917,292.67</u>	<u>2,657,461.13</u>	<u>403,574,753.80</u>
LIABILITIES:			
Accounts Payable	7,029,852.66		7,029,852.66
Interfund Accounts Payable	132,549.39	(114,975.12)	17,574.27
Intergovernmental Payable	2,774,603.66	6,230.12	2,780,833.78
Unearned Revenue	20,345,890.34	4,737.43	20,350,627.77
Noncurrent Liabilities:			
Due within One Year	460,420.00	171,688.08	632,108.08
Due beyond One Year	<u>4,909,691.00</u>	<u>265,341.54</u>	<u>5,175,032.54</u>
Total Liabilities	<u>35,653,007.05</u>	<u>333,022.05</u>	<u>35,986,029.10</u>
NET POSITION:			
Net Investment in Capital Assets	328,394,227.92	472,436.32	328,866,664.24
Restricted for:			
Capital Projects	12,574,655.19		12,574,655.19
Other Purposes	32,303,448.00		32,303,448.00
Unrestricted (Deficit)	<u>(8,008,045.49)</u>	<u>1,852,002.76</u>	<u>(6,156,042.73)</u>
Total Net Position	<u>\$ 365,264,285.62</u>	<u>\$ 2,324,439.08</u>	<u>\$ 367,588,724.70</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, 2013

Functions / Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Instruction:							
Regular	\$ 80,227,319.46	\$ 315,919.05	\$ 17,330,950.01	\$ 482,626.36	\$ (62,413,743.09)		\$ (62,413,743.09)
Special Education	23,414,542.50				(23,098,623.45)		(23,098,623.45)
Other Special Instruction	5,646,324.35				(5,646,324.35)		(5,646,324.35)
Vocational					(6,563,432.32)		(6,563,432.32)
Community Services Programs/Operations	551,708.93				(551,708.93)		(551,708.93)
Support Services:							
Tuition			26,312,550.11		(16,788,230.86)		(16,788,230.86)
Student and Instruction Related Services	16,788,230.86				(29,154,370.76)		(29,154,370.76)
School Administrative Services	55,466,920.87				(8,219,882.38)		(8,219,882.38)
General and Business Administrative Services	8,219,882.38				(10,853,498.20)		(10,853,498.20)
Plant Operations and Maintenance	10,853,498.20				(29,663,843.35)		(29,663,843.35)
Pupil Transportation	29,663,843.35				(8,218,039.86)		(8,218,039.86)
Unallocated Benefits	8,231,240.61		13,200.75		(44,687,414.28)		(44,687,414.28)
Special Schools	73,547,507.28		28,850,093.00		(38,835.76)		(38,835.76)
Charter Schools	38,835.76				(48,934,036.00)		(48,934,036.00)
Unallocated Depreciation	48,934,036.00				(8,670,990.96)		(8,670,990.96)
Total Governmental Activities	376,818,313.83	315,919.05	72,506,793.87	482,626.36	(303,512,974.55)	-	(303,512,974.55)
Business-Type Activities:							
Food Service	7,758,196.11	640,148.73	7,044,633.42			\$ (73,413.96)	(73,413.96)
Total Primary Government	\$ 384,576,509.94	\$ 956,067.78	\$ 79,551,427.29	\$ 482,626.36	(303,512,974.55)	(73,413.96)	(303,586,388.51)
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes, net					7,449,009.00		7,449,009.00
Federal and State Aid Not Restricted					280,763,683.85		280,763,683.85
Federal and State Aid Restricted					5,517,805.90		5,517,805.90
Investment Earnings					15,360.58		15,360.58
Miscellaneous Income Not Restricted					1,523,817.76	6,359.40	1,530,177.16
Miscellaneous Income Restricted					684,750.00		684,750.00
Capital Outlay Adjustment					150,128.72		150,128.72
Cancellation of Grants Receivable					(299,656.39)		(299,656.39)
Interfund Adjustments					838,253.32		838,253.32
Cancellation of Prior Year Accounts Payable					707,631.97		707,631.97
Gain/(Loss) on Disposal of Capital Assets					(5,553,300.23)	(10,474.83)	(5,563,775.06)
Total General Revenues and Transfers					291,787,484.48	(4,115.43)	291,793,369.05
Change in Net Position					(11,715,490.07)	(77,529.39)	(11,793,019.46)
Net Position -- July 1					376,979,775.69	2,401,968.47	379,381,744.16
Net Position -- June 30					\$ 365,264,285.62	\$ 2,324,439.08	\$ 367,588,724.70

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, 2013

	General Fund	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS:					
Cash and Cash Equivalents	\$ 16,026,810.04	\$ 6,893,763.73	\$ 235,172.70		\$ 23,155,746.47
Interfund Accounts Receivable	20,190,899.35				20,190,899.35
Receivables from Other Governments	1,461,032.10	29,235,249.27	12,835,895.83		43,532,177.20
Other Accounts Receivable	1,006,306.63		459,750.00		1,466,056.63
Restricted Cash and Cash Equivalents	65,549.62				65,549.62
Total Assets	\$ 38,750,597.74	\$ 36,129,013.00	\$ 13,530,818.53	\$ -	\$ 88,410,429.27
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable	\$ 5,844,125.11	\$ 1,155,965.15	\$ 29,762.40		\$ 7,029,852.66
Interfund Accounts Payable	176.50	15,027,786.85	991,950.56		16,019,913.91
Payable to Federal Government		1,488,802.81			1,488,802.81
Payable to State Government		867,367.85			867,367.85
Payable to Other Government	418,433.00				418,433.00
Unearned Revenue		20,345,890.34			20,345,890.34
Total Liabilities	6,262,734.61	38,885,813.00	1,021,712.96	-	46,170,260.57
Fund Balances (Deficit):					
Restricted for:					
Capital Projects			11,173,216.57		11,173,216.57
Capital Reserve	65,549.62				65,549.62
Maintenance Reserve	2,515,000.00				2,515,000.00
Emergency Reserve	1,000,000.00				1,000,000.00
Excess Surplus--Designated for Subsequent Year's Expenditures	28,788,448.00				28,788,448.00
Assigned:					
Other Purposes	4,580,727.10		1,335,889.00		5,916,616.10
Unassigned:		(2,756,800.00)			(2,756,800.00)
Special Revenue Fund	(4,461,861.59)				(4,461,861.59)
General Fund	32,487,863.13	(2,756,800.00)	12,509,105.57		42,240,168.70
Total Fund Balances (Deficit)	\$ 38,750,597.74	\$ 36,129,013.00	\$ 13,530,818.53	\$ -	\$ 88,410,429.27
Total Liabilities and Fund Balances					

(Continued)

**CITY OF CAMDEN SCHOOL DISTRICT
GOVERNMENTAL FUNDS
Balance Sheet
As of June 30, 2013**

	General Fund	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
Amounts reported for governmental activities in the statement of net position (A-1) are different because:					
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$424,790,014.98, and the accumulated depreciation is \$96,395,787.06.					\$328,394,227.92
Long-term liabilities, including bonds, capital leases and compensated absences payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.					<u>(5,370,111.00)</u>
Net position of governmental activities					<u><u>\$365,264,285.62</u></u>

Amounts reported for governmental activities in the statement of net position (A-1) are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$424,790,014.98, and the accumulated depreciation is \$96,395,787.06.

Long-term liabilities, including bonds, capital leases and compensated absences payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.

Net position of governmental activities

33 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, 2013

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES:				
Local Tax Levy	\$ 7,449,009.00			\$ 7,449,009.00
Tuition	315,919.05			315,919.05
Miscellaneous	1,539,178.34	\$ 34,941.03	\$ 684,750.00	2,258,869.37
State Sources	302,132,921.77	28,329,488.50	3,565,746.24	334,028,156.51
Federal Sources	947,766.47	24,260,045.97		25,207,812.44
Total Revenues	312,384,794.63	52,624,475.50	4,250,496.24	369,259,766.37
EXPENDITURES:				
Current:				
Regular Instruction	62,896,369.45	17,330,950.01		80,227,319.46
Special Education Instruction	23,414,542.50			23,414,542.50
Other Special Instruction	5,646,324.35			5,646,324.35
Other Instruction	6,563,432.32			6,563,432.32
Community Services Programs/Operations	551,708.93			551,708.93
Support Services and Undistributed Costs:				
Tuition	16,788,230.86			16,788,230.86
Student and Instruction Related Services	30,031,689.52			30,031,689.52
School Administrative Services	8,219,882.38	25,435,231.35		33,655,113.73
Other Administrative Services	10,853,498.20			10,853,498.20
Plant Operations and Maintenance	29,111,373.78	552,469.57		29,663,843.35
Pupil Transportation	8,218,039.86	13,200.75		8,231,240.61
Unallocated Benefits	69,531,455.72	4,463,481.56		73,994,937.28
Special Schools	38,835.76			38,835.76
Transfer to Charter Schools	48,934,036.00			48,934,036.00
Capital Outlay	5,267,943.11	482,626.36	6,700,734.34	12,451,303.81
Total Expenditures	326,067,362.74	48,277,959.60	6,700,734.34	381,046,056.68
Excess (Deficiency) of Revenues over Expenditures	(13,682,568.11)	4,346,515.90	(2,450,238.10)	(11,786,290.31)

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2013

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
OTHER FINANCING SOURCES (USES):				
Operating Transfers Out:				
Transfer to Special Revenue Fund--Preschool Programs	\$ (967,884.00)	\$ 967,884.00		
Transfer to Capital Projects Fund--Capital Outlay Transfer	(974,779.25)		974,779.25	
Operating Transfers In:				
Contribution to School-Based Budgets--Special Revenue	5,517,805.90	(5,517,805.90)		
Cancellation of Grants Receivable	(299,656.39)			\$ (299,656.39)
Interfund Adjustments	838,253.32			838,253.32
Cancellation of Prior Year Accounts Payable	707,631.97			707,631.97
Total Other Financing Sources and Uses	<u>4,821,371.55</u>	<u>(4,549,921.90)</u>	<u>974,779.25</u>	<u>1,246,228.90</u>
Net Change in Fund Balances	(8,861,196.56)	(203,406.00)	(1,475,458.85)	(10,540,061.41)
Fund Balance (Deficit) -- July 1	<u>41,349,059.69</u>	<u>(2,553,394.00)</u>	<u>13,984,564.42</u>	<u>52,780,230.11</u>
Fund Balance (Deficit) -- June 30	<u>\$ 32,487,863.13</u>	<u>\$ (2,756,800.00)</u>	<u>\$ 12,509,105.57</u>	<u>\$ 42,240,168.70</u>

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

CITY OF CAMDEN SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2013

Total Net Change in Fund Balances - Governmental Funds \$ (10,540,061.41)

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	\$ (8,670,990.96)	
Capital Asset Additions	<u>12,601,432.53</u>	
		3,930,441.57

In the statement of activities, only the gain or loss on the disposal of capital assets is reported, whereas in the governmental funds, the proceeds from a sale increase financial resources. Thus, the change in net position will differ from the change in fund balance by the cost of the asset removed. (5,553,300.23)

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. 447,430.00

Change in Net Position of Governmental Activities \$ (11,715,490.07)

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

CITY OF CAMDEN SCHOOL DISTRICT
PROPRIETARY FUNDS
Statement of Net Position
As of June 30, 2013

	<u>Business-Type Activities - Enterprise Fund</u>
	<u>Food Service</u>
ASSETS:	
Current Assets:	
Cash and Cash Equivalents	\$ 4,286,688.88
Intergovernmental Accounts Receivable:	
State	23,382.38
Federal	1,322,919.97
Interfund Accounts Receivable:	
Due Special Revenue Fund	132,372.89
Accounts Receivable	<u>84,172.93</u>
Total Current Assets	<u>5,849,537.05</u>
Noncurrent Assets:	
Furniture, Machinery and Equipment	2,363,385.38
Less Accumulated Depreciation	<u>(1,453,919.44)</u>
Total Noncurrent Assets	<u>909,465.94</u>
Total Assets	<u>6,759,002.99</u>
LIABILITIES:	
Current Liabilities:	
Unearned Revenue	4,737.43
Loans Payable	171,688.08
Interfund Accounts Payable:	
Due General Fund	3,969,168.97
Due Student Activity Fund	17,397.77
Intergovernmental Accounts Payable:	
Federal	<u>6,230.12</u>
Total Current Liabilities	<u>4,169,222.37</u>
Noncurrent Liabilities:	
Loans Payable	<u>265,341.54</u>
Total Noncurrent Liabilities	<u>265,341.54</u>
Total Liabilities	<u>4,434,563.91</u>
NET POSITION:	
Net Investment in Capital Assets	472,436.32
Unrestricted	<u>1,852,002.76</u>
Total Net Position	<u>\$ 2,324,439.08</u>

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

CITY OF CAMDEN SCHOOL DISTRICT
PROPRIETARY FUNDS
Statement of Revenue, Expenses and Changes in Fund Net Position
For the Fiscal Year Ended June 30, 2013

	<u>Business-Type Activities - Enterprise Fund</u>
	<u>Food Service</u>
OPERATING REVENUES:	
Charges for Services:	
Daily Sales-Reimbursable Programs	\$ 65,496.94
Daily Sales-Non-reimbursable Programs	435,378.19
Vending	478.61
Special Functions	138,794.99
	<u>640,148.73</u>
Total Operating Revenues	<u>640,148.73</u>
OPERATING EXPENSES:	
Salaries	2,748,914.91
Employee Benefits	384,415.60
Purchased Professional Services	612,058.26
Purchased Property Services	9,709.52
Other Purchased Services	431,051.89
Supplies and Materials	620,967.82
Food Supplies	2,816,509.77
Miscellaneous Expenditures	3,648.06
Depreciation	130,920.28
	<u>7,758,196.11</u>
Total Operating Expenses	<u>7,758,196.11</u>
Operating Loss	<u>(7,118,047.38)</u>
NONOPERATING REVENUE (EXPENSES):	
State Sources:	
State School Lunch Program	94,295.26
Federal Sources:	
School Breakfast Program	1,577,122.40
National School Lunch Program	4,655,538.36
Snack Program	166,838.10
Food Distribution Program	328,947.95
Fresh Fruits and Vegetables Program	221,891.35
Miscellaneous Revenue	6,359.40
Gain/(Loss) on Disposal of Capital Assets	(10,474.83)
	<u>7,040,517.99</u>
Total Nonoperating Revenues (Expenses)	<u>7,040,517.99</u>
Change in Net Position	<u>(77,529.39)</u>
Net Position - July 1	<u>2,401,968.47</u>
Net Position - June 30	<u>\$ 2,324,439.08</u>

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

CITY OF CAMDEN SCHOOL DISTRICT
PROPRIETARY FUNDS
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2013

	<u>Business-Type Activities - Enterprise Fund</u>
	<u>Food Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from Customers	\$ 622,476.21
Payments to Employees	(2,748,914.91)
Payments for Employee Benefits	(384,415.60)
Payments to Suppliers	<u>(5,436,554.16)</u>
Net Cash Provided by (used for) Operating Activities	<u>(7,947,408.46)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
State Sources	95,993.58
Federal Sources	7,021,111.02
Transfers from Other Funds	<u>4,558,112.59</u>
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>11,675,217.19</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of Capital Assets	(54,340.89)
Payment of Loans	<u>(162,662.01)</u>
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>(217,002.90)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	3,510,805.83
Cash and Cash Equivalents - July 1	<u>775,883.05</u>
Cash and Cash Equivalents - June 30	<u>\$ 4,286,688.88</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating Loss	\$ (7,118,047.38)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:	
Depreciation and Net Amortization	130,920.28
Loss on Disposal of Capital Assets	(10,474.83)
Food Distribution Program	328,947.95
(Increase) Decrease in Accounts Receivable Other	(19,362.68)
Increase (Decrease) in Accounts Payable	(1,418,142.88)
Increase (Decrease) in Loan Payable	157,060.92
Increase (Decrease) in Unearned Revenue	<u>1,690.16</u>
Total Adjustments	<u>(829,361.08)</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ (7,947,408.46)</u>

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

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
Statement of Fiduciary Net Position
As of June 30, 2013

	Private-Purpose Trust Fund	Agency Funds	
	Unemployment Compensation Trust	Student Activity	Payroll
ASSETS:			
Cash and Cash Equivalents	\$ 536,836.02	\$ 87,609.06	\$ 2,845,432.01
Intergovernmental Accounts Receivable:			
State	6,800.45		
Federal			
Other Accounts Receivable			310.68
Intrafund Accounts Receivable			121,454.12
Interfund Accounts Receivable:			
Due General Fund		176.50	
Due Food Service Fund		17,397.77	
	<u>543,636.47</u>	<u>105,183.33</u>	<u>2,967,196.81</u>
Total Assets			
LIABILITIES:			
Accounts Payable	178,147.90		
Intrafund Accounts Payable	121,454.12		
Interfund Accounts Payable:			
Due General Fund			334,365.86
Payroll Deductions and Withholdings			2,632,830.95
Payable to Student Groups		105,183.33	
	<u>299,602.02</u>	<u>\$ 105,183.33</u>	<u>\$ 2,967,196.81</u>
Total Liabilities			
NET POSITION:			
Held in Trust for Unemployment Claims and Other Purposes	<u>244,034.45</u>		
Total Net Position	<u>\$ 244,034.45</u>		

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

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2013

	<u>Private-Purpose Trust Fund</u>
	<u>Unemployment Compensation Trust</u>
ADDITIONS:	
Employee Salary Deductions	\$ 247,331.73
Board Contributions	450,000.00
Total Additions	<u>697,331.73</u>
DEDUCTIONS:	
Unemployment Compensation Claims	<u>569,665.55</u>
Total Deductions	<u>569,665.55</u>
Change in Net Position	127,666.18
Net Position -- July 1	<u>116,368.27</u>
Net Position -- June 30	<u><u>\$ 244,034.45</u></u>

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

CITY OF CAMDEN SCHOOL DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2013

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 Reporting Entity

The City of Camden School District (hereafter referred to as the "School District") is a Type I district located in the County of Camden, State of New Jersey. On June 25, 2013, the State of New Jersey took control of the School District. Consequently, the School District currently operates as a local education agency under N.J.S.A. 18A:7A-34 to 52, "State Operated School District." The State District Superintendent is responsible for the fiscal control of the District. The Superintendent is appointed by the Commissioner of the New Jersey Department of Education and is responsible for the administrative control of the District.

The Board of Education currently serves as an Advisory Board. The Board is comprised of nine members who serve three-year terms. These terms are staggered so that three member's terms expire each year. Board members are appointed by the City of Camden Mayor. They review policy and make suggestions for changes for the school district. They meet each month to review activities and services presented by the State District Superintendent. The purpose of the School District is to educate students in grades Preschool through 12 within the School District. The School District had an approximate enrollment at June 30, 2013 of 11,913.

The primary criterion for including activities within the School District's reporting entity, as set forth in Section 2100 of the Governmental Accounting Standards Board Codification of Governmental Accounting and Financial Reporting Standards, is the degree of oversight responsibility maintained by the School District. Oversight responsibility includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters. The combined financial statements include all funds of the School District over which the Board exercises operating control. There were no additional entities required to be included in the reporting entity under the criteria as described above, in the current fiscal year. Furthermore, the School District is not includable in any other reporting entity on the basis of such criteria.

Component Units

Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, and GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, provide guidance that all entities associated with a primary government are potential component units, and should be evaluated for inclusion in the financial reporting entity. A primary government is financially accountable not only for the organizations that make up its legal entity, but also for legally separate organizations that meet the criteria established by GASB Statements No. 14 and No. 39. In addition, GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and No. 34*, provides additional guidance for organizations that do not meet the financial accountability criteria for inclusion as component units but that nevertheless should be included because the primary government's management determines that it would be misleading to exclude them. In addition, GASB Statement No. 61 clarifies the manner in which component units are presented (discretely presented, blended, or included in the fiduciary fund financial statements).

Based on the aforementioned, the School District has determined that no component units exist for the fiscal year ended June 30, 2013.

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

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

Government-wide Financial Statements - The statement of net position and the statement of activities display information about the School District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The government-wide financial statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the School District's governmental activities. 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 charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the School District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the School District.

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

The governmental funds are accounted for on the "flow of current financial resources" measurement focus. This measurement focus is based on the concept of accountability, which includes measuring interperiod equity whether current year revenues were sufficient to pay for current year services. The proprietary fund is accounted for on an "economic resources" measurement focus. Accordingly, statement of revenues, expenses and changes in fund net position for the proprietary fund reports increases and decreases in total economic worth. The private-purpose trust fund is reported using the economic resources measurement focus.

Governmental Funds - Governmental funds are those through which most School District functions are financed. The acquisition, use, and balances of the School District's expendable financial resources and the related liabilities, except those accounted for in the proprietary fund and fiduciary funds, are accounted for through the governmental funds. The measurement focus is upon determination of changes in financial resources rather than upon determination of net income. The following are the School District's 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.

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

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.

In addition to the capital outlay sub-fund, the School District is accountable for an additional sub-fund, the Education Jobs Fund ("Ed Jobs"), resulting from federal legislation signed into law on August 10, 2010. The Ed Jobs program was created to provide funding assistance to states in order to save or create education jobs for the 2010-2011 school year, through September 30, 2012. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education. Ed Jobs revenues and expenditures are recorded in the general fund (fund 18) on a reimbursement basis. As such, revenue is not included in the fiscal year surplus, and no portion of general fund balance at June 30, 2013 is considered to be attributable to Ed Jobs. Ed Jobs expenditures during the fiscal year ended June 30, 2013 are included as a component of overall general fund expenditures, and also are included in total general fund expenditures for purposes of the excess surplus calculation.

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 expenditure 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 expenditure 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, or 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.

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

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

The School District maintains the following enterprise fund:

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

Fiduciary Funds

Fiduciary funds are used to account for assets held by the School District on behalf of outside related organizations or on behalf of other funds within the School District. The fiduciary fund category is split into two classifications: private-purpose trust funds and agency funds. The School District maintains the following fiduciary funds:

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

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

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

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting.

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

Under the modified accrual basis, revenues are recognized in the accounting period in which they become susceptible to accrual, i.e. both available and measurable. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Significant revenues susceptible to accrual include ad valorem taxes, reimbursable-type grants, and interest on investments. The School District considers all revenues, with the exception of the expenditure-driven grants, as available if they are collected within sixty (60) days after fiscal year-end. The expenditure driven grants are considered available if received within one fiscal year from the balance sheet date. Property tax revenue is recognized when taxes are received, except at fiscal year end when revenue is recognized for taxes received by the School District within sixty (60) days subsequent to fiscal year end. Expenditures are recognized in the accounting period in which the liability is incurred. However, exceptions include the amount of unmatured principal and interest on general long-term debt, compensated absences, claims and judgments and certain prepaids which are recognized when due / paid.

In applying the susceptible to accrual concept to revenues from federal and state sources, the legal contractual requirements of the numerous individual programs are used as guidance. Revenue from grants and entitlements is recognized when all eligibility requirements have been satisfied. There are, however, essentially two types of these revenues. In one, monies must be expended for the specific purpose or project before the School District will receive any amounts; therefore, revenues are recognized based on the occurrence of expenditures. In the other type, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed legal and contractual requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met. In cases where monies are received and all eligibility requirements, including timing, have been satisfied, but the occurrence of expenditure has yet to happen, amounts are reported as unearned revenue. Conversely, where monies are received but eligibility requirements, including timing, have yet to be satisfied, such amounts are reported as deferred inflows of resources.

Accrual

Under the accrual basis of accounting, revenues are recognized in the period earned and expenses are recognized in the period incurred.

Revenue Recognition

Property Taxes - Ad valorem (property) taxes are susceptible to accrual. As under New Jersey State Statute, a municipality is required to remit to its school district the entire balance of taxes in the amount voted upon or certified, prior to the end of the school year. The School District records the entire approved tax levy as revenue (accrued) at the start of the fiscal year since the revenue is both measurable and available. The School District is entitled to receive moneys under the established payment schedule and the unpaid amount is considered to be an "accounts receivable".

When both restricted and unrestricted resources are available for use, it is the School District's policy to use restricted resources first, and then unrestricted resources as they are needed.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**Measurement Focus, Basis of Accounting and Financial Statement Presentation (Cont'd)****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. The board of school estimate of fixes and determines by official action taken at a public meeting the amount of money necessary to be appropriated for the use of the public schools in the School District. Budgets are prepared using the modified accrual basis of accounting. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23A-16.2(f)1. Transfers of appropriations may be made by school board resolution at any time during the fiscal year in accordance with N.J.A.C. 6A:23A-13.3.

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

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

The budget, as detailed on Exhibits C-1, C-1a C-1b and Exhibit C-2, includes all amendments to the adopted budget, if any.

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

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded to reserve 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.

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

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

Cash, Cash Equivalents and Investments

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

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

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

Inventories

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

The cost of inventories in the governmental fund financial statements is recorded as expenditures when purchased rather than when consumed. Inventories recorded on the government-wide financial statements and in the proprietary fund types are recorded as expenses when consumed rather than when purchased.

Tuition Receivable

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

Prepaid Expenses

Prepaid expenses recorded on the government-wide financial statements and in the proprietary fund types represent payments made to vendors for services that will benefit periods beyond June 30, 2013.

In the governmental fund financial statements, however, payments for prepaid items are fully recognized as an expenditure in the fiscal year of payment. No asset for the prepayment is created, and no expenditure allocation to future accounting periods is required (*non-allocation method*). This is consistent with the basic governmental concept that only expendable financial resources are reported by a specific fund.

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

Short-Term Interfund Receivables / Payables

Short-term interfund receivables / payables (internal balances) represent amounts that are owed, other than charges for goods or services rendered to / from a particular fund within the School District, and that are due within one year. Such balances are eliminated in the statement of net position to minimize the grossing up of internal balances, thus leaving a net amount due between the governmental and business-type activities that are eliminated in the total government column. Balances with fiduciary activities are not considered to be internal balances; therefore, such balances appear on the statement of net position.

Capital Assets

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

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

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

The School District does not possess any infrastructure assets.

Tuition Payable

Tuition charges for the fiscal years ended June 30, 2013 and 2012 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been determined.

Unearned Revenue

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

Accrued Salaries and Wages

Certain School District employees who provide services to the School District over the ten-month academic year have the option to have their salaries evenly disbursed during the entire twelve-month year. New Jersey statutes require that these earned but undisbursed amounts be retained in a separate bank account. As of June 30, 2013, the amounts earned by these employees were disbursed to the employees' own individual credit union accounts.

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

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

The School District uses the termination method to calculate the compensated absences amount. The entire compensated absence liability is reported on the government-wide financial statements. The portion related to employees in the proprietary funds is recorded at the fund level. The current portion is the amount estimated to be used in the following fiscal year. An expenditure is 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, 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.

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

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

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

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

Committed - The committed fund balance classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the School District's highest level of decision-making authority, which, for the School District, is the 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.

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 an expenditure is 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 an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, it is the policy of the School District to spend fund balances, if appropriate, in the following order: committed, assigned, then unassigned.

Interfund Activity

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

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

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

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

In November 2010, the GASB issued Statement 60, *Accounting and Financial Reporting for Service Concession Arrangements*. GASBS 60 provides financial reporting guidance for service concession arrangements (SCAs). SCAs are defined as an arrangement between a transferor (a government) and an operator (governmental or nongovernmental entity) in which (1) the transferor conveys to an operator the right and related obligation to provide services through the use of infrastructure or another public asset (a "facility") in exchange for significant consideration and (2) the operator collects and is compensated by fees from third parties. This Statement is effective for periods beginning after December 15, 2011. The School District does not have any SCAs and therefore the adoption of GASBS 60 does not have any impact on the School District's financial statements.

In November 2010, the GASB issued Statement 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*. GASBS 61 provides additional criteria for classifying entities as component units to better assess the accountability of elected officials by ensuring that the financial reporting entity includes only organizations for which the elected officials are financially accountable or that are determined by the government to be misleading to exclude. This Statement is effective for periods beginning after June 15, 2012. The School District elected to early implement GASBS 61 effective for fiscal year 2013. The adoption of GASBS 61, however, does not have any impact on the School District's financial statements.

In December 2010, the GASB issued Statement 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASBS 62 incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure. This Statement is effective for periods beginning after December 15, 2011. The adoption of GASBS 62 does not have any impact on the School District's financial statements.

In June 2011, the GASB issued Statement 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASBS 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The statement of net assets is renamed the statement of net position and includes four components: assets, deferred outflows of resources, liabilities, and deferred inflows of resources. This Statement is effective for financial statements for periods beginning after December 15, 2011. The adoption of GASBS 63, however, does not have a material impact on the School District's financial statements.

In March 2012, the GASB issued Statement 65, *Items Previously Reported as Assets and Liabilities*. GASBS 65 establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This Statement is effective for periods beginning after December 15, 2012. The School District elected to early implement GASBS 65 effective for fiscal year 2013. The adoption of GASBS 65 does not have any impact on the School District's financial statements.

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

In March 2012, the GASB issued Statement 66, *Technical Corrections - 2012 - an amendment of GASB Statements No. 10 and No. 62*. GASBS 66 is to improve accounting and financial reporting by state and local governmental entities by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Since the release of these Statements, questions have arisen concerning differences between the provisions in Statement 54 and Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, regarding the reporting of risk financing activities. Questions also have arisen about differences between Statement 62 and Statements No. 13, *Accounting for Operating Leases with Scheduled Rent Increases*, regarding the reporting of certain operating lease transactions, and No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, concerning the reporting of the acquisition of a loan or a group of loans and the recognition of servicing fees related to mortgage loans that are sold. This Statement is effective for periods beginning after December 15, 2012. Management is currently evaluating the impact of the adoption of this Statement on the School District's financial statements although no impact is expected.

In June 2012, the GASB issued Statement 67, *Financial Reporting for Pension Plans - an amendment of GASB Statement No. 25*. GASBS 67 is to improve the usefulness of pension information included in the general purpose external financial reports (financial reports) of state and local governmental pension plans for making decisions and assessing accountability. This Statement is effective for periods beginning after June 15, 2013. The School District does not administer any state or local pension plans; therefore, the adoption of GASBS 67 will not have any impact on the School District's financial statements.

In June 2012, the GASB issued Statement 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASBS 68 is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. In addition, this Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement. This Statement is effective for periods beginning after June 15, 2014. Management is currently evaluating the impact of the adoption of this Statement on the School District's financial statements and expects the impact to be material.

In January 2013, the GASB issued Statement 69, *Government Combinations and Disposals of Government Operations*. GASBS 69 establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term government combinations includes a variety of transactions referred to as mergers, acquisitions, and transfers of operations. This Statement is effective for periods beginning after December 15, 2013. Management is currently evaluating the impact of the adoption of this Statement on the School District's financial statements although no impact is expected.

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

In April 2013, the GASB issued Statement 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. GASBS 70 is to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees. This Statement requires a government that extends a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee. The amount of the liability to be recognized should be the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. When there is no best estimate but a range of the estimated future outflows can be established, the amount of the liability to be recognized should be the discounted present value of the minimum amount within the range. This Statement requires a government that has issued an obligation guaranteed in a nonexchange transaction to report the obligation until legally released as an obligor. This Statement also requires a government that is required to repay a guarantor for making a payment on a guaranteed obligation or legally assuming the guaranteed obligation to continue to recognize a liability until legally released as an obligor. When a government is released as an obligor, the government should recognize revenue as a result of being relieved of the obligation. This Statement also provides additional guidance for intra-entity nonexchange financial guarantees involving blended component units. This Statement is effective for periods beginning after June 15, 2013. Management is currently evaluating the impact of the adoption of this Statement on the School District's financial statements although no impact is expected.

Note 2: CASH AND CASH EQUIVALENTS

Custodial Credit Risk Related to Deposits - Custodial credit risk is the risk that, in the event of a bank failure, the School District's deposits might not be recovered. Although the School District does not have a formal policy regarding custodial credit risk, N.J.S.A. 17:9-41 et seq. requires that governmental units shall deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act (GUDPA). Under the Act, the first \$250,000.00 of governmental deposits in each insured depository is protected by the Federal Deposit Insurance Corporation (FDIC). Public funds owned by the School District in excess of FDIC insured amounts are protected by GUDPA. However, GUDPA does not protect intermingled agency funds such as salary withholdings, and student activity funds, or funds that may pass to the School District relative to the happening of a future condition. Such funds are shown as uninsured and uncollateralized in the schedule below.

As of June 30, 2013, the School District's bank balances of \$43,671,629.77 were exposed to custodial credit risk as follows:

Insured by the Federal Deposit Insurance Corporation (FDIC)	\$ 250,000.00
Uninsured and uncollateralized	3,858,029.67
Collateralized by securities held by the pledging financial institution's trust department or agent but not in the depositor-government's name	39,563,600.10
Total	<u>\$ 43,671,629.77</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.

The activity of the capital reserve for the July 1, 2012 to June 30, 2013 fiscal year is as follows:

Balance July 1, 2012	\$ 899,560.62
Decreased by:	
Withdrawals:	
Budgeted Withdrawal for Local Share--Capital Outlay	834,011.00
Balance June 30, 2013	\$ 65,549.62

The June 30, 2013 capital reserve balance does not exceed the LRFP balance of local support costs of uncompleted projects.

Note 4: ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2013 consisted of accounts (fees, contributions and refunds) and intergovernmental grants. All significant receivables are considered collectible in full due to the stable condition of the paying entities.

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

<u>Fund</u>	<u>Inter-Governmental</u>	<u>Other</u>	<u>Total</u>
General	\$ 1,461,032.10	\$ 1,006,306.63	\$ 2,467,338.73
Special Revenue	29,235,249.27		29,235,249.27
Capital Projects	12,835,895.83	459,750.00	13,295,645.83
Proprietary	1,346,302.35	84,172.93	1,430,475.28
Fiduciary	6,800.45	310.68	7,111.13
	\$ 44,885,280.00	\$ 1,550,540.24	\$ 46,435,820.24

Note 5: CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2013 was as follows:

	<u>Balance</u> <u>June 30, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2013</u>
Governmental Activities:				
Land	\$ 13,485,700.00	\$ 25,000.00		\$ 13,510,700.00
Construction in Progress	74,559,778.12	5,891,494.09		80,451,272.21
Total Capital Assets not being Depreciated	88,045,478.12	5,916,494.09	-	93,961,972.21
Land Improvements	6,475,201.47	535,182.24	\$ (23,459.13)	6,986,924.58
Buildings and Improvements	311,036,773.98	4,045,214.33	(8,093,654.45)	306,988,333.86
Motor Vehicles, Machinery and Equipment	14,966,800.42	2,129,541.87	(243,557.96)	16,852,784.33
Totals at Historical Cost	420,524,253.99	12,626,432.53	(8,360,671.54)	424,790,014.98
Less Accumulated Depreciation:				
Land Improvements	(4,054,486.97)	(163,683.58)	44,840.00	(4,173,330.55)
Buildings and Improvements	(77,773,078.65)	(6,906,154.69)	2,501,395.15	(82,177,838.19)
Motor Vehicles, Machinery and Equipment	(8,679,601.79)	(1,601,152.69)	236,136.16	(10,044,618.32)
Total Accumulated Depreciation	(90,507,167.41)	(8,670,990.96) *	2,782,371.31	(96,395,787.06)
Governmental Activities Capital Assets, Net	\$ 330,017,086.58	\$ 3,955,441.57	\$ (5,578,300.23)	\$ 328,394,227.92
Business-Type Activities:				
Motor Vehicles, Machinery and Equipment	\$ 2,281,987.94	\$ 249,219.68	\$ (167,822.24)	\$ 2,363,385.38
Less Accumulated Depreciation	(1,480,346.57)	(130,920.28)	157,347.41	(1,453,919.44)
Business-Type Activities Capital Assets, Net	\$ 801,641.37	\$ 118,299.40	\$ (10,474.83)	\$ 909,465.94

* Depreciation expense was not charged to specific governmental functions.

Capital asset additions recorded as Construction in Progress represent capital expenditures made from NJSDA grants by the New Jersey School Development Authority on behalf of the District.

Note 6: LONG-TERM LIABILITIES

During the fiscal year ended June 30, 2013, the following changes occurred in long-term obligations:

	<u>Principal Outstanding July 1, 2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Principal Outstanding June 30, 2013</u>	<u>Due Within One Year</u>
Governmental Activities:					
Compensated Absences	\$ 5,817,541.00	\$ -	\$ (447,430.00)	\$ 5,370,111.00	\$ 460,420.00
Business-Type Activities:					
Loans Payable	\$ 442,630.71	\$ 157,060.92	\$ (162,662.01)	\$ 437,029.62	\$ 171,688.08

Bonds Payable - As of June 30, 2013, the School District had no outstanding bonded debt.

Bonds Authorized but not Issued - As of June 30, 2013, the School District had no authorizations to issue bonded debt.

Loans Payable - As of June 30, 2013, the School District had loans payable, recorded in the Food Service Enterprise Fund, totaling \$437,029.62. The loans are the result of the Food Service Management Company purchasing capital assets on behalf of the School District. The repayment of the loans is included in the monthly invoice paid by the School District in accordance with the Food Service Management Contract.

Compensated Absences - Compensated absences will be paid from the fund from which the employees' salaries are paid.

Note 7: OPERATING LEASES

At June 30, 2013, the School District had operating lease agreements in effect for copy machines. The future minimum rental payments under the operating lease agreements are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Amount</u>
2014	\$ 88,022.92

Rental payments under operating leases for the fiscal year ended June 30, 2013 were \$528,137.52.

Additionally, effective September 1, 2013, the School District entered into a new lease agreement for copy machines. Under the new agreement, the School District will pay \$35,755.99 per month for five years, ending August 31, 2018.

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 and the Public Employees' Retirement System, which are administered by the New Jersey Division of Pensions and Benefits. In addition, several School District employees participate in the Defined Contribution Retirement Program, which is a defined contribution pension plan. This plan is administered by Prudential Financial for the New Jersey Division of Pensions and Benefits. Each plan has a Board of Trustees that is primarily responsible for its administration. The Division issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

State of New Jersey
Division of Pensions and Benefits
P.O. Box 295
Trenton, New Jersey 08625-0295

Teachers' Pension and Annuity Fund - The Teachers' Pension and Annuity Fund ("TPAF") is a cost-sharing contributory defined benefit pension plan which was established as of January 1, 1955, under the provisions of N.J.S.A. 18A:66. The TPAF provides retirement, death, and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by N.J.S.A. 18A:66.

The contribution requirements of plan members are determined by State statute. In accordance with Chapters 113, 114 and 115, P.L. 1997, plan members enrolled in the TPAF were required to contribute 5% of their annual covered salary. Effective July 1, 2007, however, in accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members were required to contribute 5.5% of their annual covered salary. For employees who were enrolled in the retirement system prior to July 1, 2007, the increase was effective with the payroll period that began immediately after July 1, 2007. Pursuant to the provisions of Chapter 78, P.L. 2011, effective October 1, 2011, the active member contribution rate was increased to 6.5%. An additional 1.0% increase will be phased-in over seven years, which began July 1, 2012. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, statute also requires the return to the normal rate when such surplus pension assets no longer exist.

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 district has been required over several preceding fiscal years.

Public Employees' Retirement System - The Public Employees' Retirement System ("PERS") is a cost-sharing multiple-employer defined benefit pension plan which was established as of January 1, 1955. The PERS provides retirement, death, and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by N.J.S.A. 43:15A and 43:3B.

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 62, P.L. 1994, plan members enrolled in the Public Employees' Retirement System were required to contribute 5% of their annual covered salary. Effective July 1, 2008, however, in accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. For employees enrolled in the retirement system prior to July 1, 2008, the increase is effective with the payroll period that begins immediately after July 1, 2008. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased to 6.5% plus an additional 1.0% phased-in over seven years. The phase-in of the additional incremental member contribution amount began July 1, 2012 and increases each subsequent July 1. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, the statute also requires the return to the normal rate when such surplus pension assets no longer exist.

Note 8: PENSION PLANS (CONT'D)**Public Employees' Retirement System (Cont'd) -**

The School District is billed annually for its normal contribution plus any accrued liability. The School District's contributions, equal to the required contribution for each fiscal year, were as follows:

<u>Fiscal Year</u>	<u>Normal Contribution</u>	<u>Accrued Liability</u>	<u>Total Liability</u>	<u>Deferral</u>	<u>Paid by School District</u>
2013	\$ 1,276,543.00	\$ 2,539,680.00	\$ 3,816,223.00	\$ 219,519.00	\$ 4,035,742.00
2012	1,596,971.00	2,681,425.00	4,278,396.00	216,700.00	4,495,096.00
2011	1,777,050.00	2,365,650.00	4,142,700.00	-	4,142,700.00

Pension Deferral – Public Law 2009, c.19 (S-21) was enacted on March 17, 2009 and allowed the Division of Pensions and Benefits to provide non-state government pension system employers the option of paying the full amount, or an amount that reflects a 50 percent reduction of the normal and accrued liability component of the PERS and PFRS obligations for payments due in the State fiscal year ending June 30, 2009. The payments were due on April 1, 2009 (with a grace period until April 30). The amount will be repaid over a 15 year period. The amount will fluctuate based on pension system investment earnings on the deferred amount.

Defined Contribution Retirement Program - The Defined Contribution Retirement Program ("DCRP") is a cost-sharing multiple-employer defined contribution pension fund which was established on July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 (N.J.S.A. 43:15C-1 et. seq.), and expanded under the provisions of Chapter 89, P.L. 2008 and Chapter 1, P.L. 2010. The Defined Contribution Retirement Program Board oversees the DCRP, which is administered for the Division of Pensions and Benefits by Prudential Financial. The DCRP provides eligible members, and their beneficiaries, with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by N.J.S.A. 43:15C-1 et. seq.

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. In addition to the employee contributions, the School District's contribution amounts for each pay period are transmitted to Prudential Financial not later than the fifth business day after the date on which the employee is paid for that pay period.

The School District's payments for contributions for fiscal years 2013 and 2012 were \$650.16 and \$1,486.24, respectively.

Note 9: STATE POST-RETIREMENT MEDICAL BENEFITS

P.L. 1987, c.384 of P.L. 1990, c.6 required Teachers' Pensions and Annuity Fund ("TPAF") and the Public Employees' Retirement System ("PERS"), respectively, to fund post-retirement medical benefits for those State employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c.103 amended the law to eliminate the funding of postemployment medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of postemployment medical benefits for retired State employees and retired educational employees. As of June 30, 2012, there were 97,661 retirees receiving postemployment medical benefits. The cost of these benefits is funded through contributions by the State in accordance with P.L. 1994, c.62. Funding of post-retirement medical premiums changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State is also responsible for the cost attributable to P.L. 1992 c.126, which provides free health benefits to members of PERS and the Alternate Benefit Program who retire from a board of education or county college with 25 years of service. The State paid \$146.6 million toward Chapter 126 benefits for 16,618 eligible retired members in fiscal year 2012.

Note 10: ON-BEHALF PAYMENTS

For the fiscal year ended June 30, 2013, 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. The amounts recognized as revenues and expenditures for normal costs and post-retirement medical costs were \$7,191,351 and \$8,131,602, 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.

Property and Liability Insurance - The School District maintains commercial insurance coverage for property, liability, student accident, and surety bonds. A complete schedule of insurance coverage can be found in the Statistical Section of this Comprehensive Annual Financial Report.

New Jersey Unemployment Compensation Insurance - The School District has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the School District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The School District is billed quarterly for amounts due to the State.

The following is a summary of the activity of the School District's private-purpose trust fund for the unemployment claims for the current and previous two fiscal years:

<u>Fiscal Year</u> <u>Ended June 30,</u>	<u>Contributions (1)</u>	<u>Amount</u> <u>Reimbursed</u>	<u>Ending</u> <u>Balance</u>
2013	\$ 697,331.73	\$ 569,665.55	\$ 244,034.45
2012	510,419.47	625,539.44	116,368.27
2011	636,086.76	1,771,271.46	(279,945.58)

(1) Contributions include School District contributions, employee salary deductions and interest earned, if any.

Note 11: RISK MANAGEMENT (CONT'D)

Insurance Pool - The School District is a member of the New Jersey School Boards Association Insurance Group (NJSBAIG). NJSBAIG provides its members with the following coverage: General Liability, Boiler & Machinery, Errors & Omissions, Worker's Compensation, Umbrella Liability, WC Self-Funded Accounts, Automobile Liability, Public Official Bonds, Property Damage, Crime, Discounted Appraisal Services, and WC Group Accounts.

The Group provides the School District with the following coverage:

Comprehensive General Liability
Automobile Liability and Physical Damage

The Group publishes its own financial report for the fiscal year ended June 30, 2012, which can be obtained at www.njsbaig.org.

Note 12: DEFERRED COMPENSATION

The School District offers its employees a choice of six deferred compensation plans created in accordance with Internal Revenue Code Sections 403(b) and 457. The plans, which are administered by the entities listed below, permit participants to defer a portion of their salary until future years. Amounts deferred under the plans are not available to employees until termination, retirement, death, or unforeseeable emergency. The plan administrators are as follows:

Met Life	VALIC
Midland	Met Life
Equitable Association	Lincoln Investment Planning, Inc.
Syracusa Benefits	NY Life

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 (GASB 16), *Accounting for Compensated Absences*. A liability for compensated absences attributable to services already rendered and not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits.

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

The liability for vested compensated absences is recorded within those funds as the benefits accrue to employees. At June 30, 2013, the liability for compensated absences reported on the government-wide statement of net position was \$5,370,111.00.

Note 14: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2013 is as follows:

<u>Fund</u>	<u>Interfunds Receivable</u>	<u>Interfunds Payable</u>
General	\$ 20,190,899.35	\$ 176.50
Special Revenue		15,027,786.85
Capital Projects		991,950.56
Proprietary	132,372.89	3,986,566.74
Fiduciary	17,574.27	334,365.86
	<u>\$ 20,340,846.51</u>	<u>\$ 20,340,846.51</u>

The interfund receivables and payables above predominately resulted from payments made by certain funds on behalf of other funds. During the fiscal year 2014, the School District expects to liquidate such interfunds, depending upon the availability of cash flow.

Note 15: DEFICIT FUND BALANCE

The School District has a unassigned deficit fund balance of \$4,461,861.59 in the general fund and \$2,756,800.00 in the special revenue fund as of June 30, 2013 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 payments on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the June state aid payments, the general 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 general fund deficit of \$4,461,861.59 and the \$2,756,800.00 reported in the GAAP funds statements is less than or equal to the June state aid payments.

Note 16: DEFICIT UNRESTRICTED NET POSITION

As of June 30, 2013, a deficit of \$8,008,045.49 existed in the Unrestricted Net Position of the Governmental Activities. A reconciliation of Unreserved Fund Balance reported on Exhibit B-1 to Unrestricted Net Position reported on Exhibit A-1 is as follows:

Balances, June 30, 2013:

Fund Balance (Exclusive of Capital Projects Funds):		
Unassigned	\$ (7,218,661.59)	Exhibit B-1
Assigned:		
Other Purposes	4,580,727.10	Exhibit B-1
Liabilities:		
Compensated Absences	<u>(5,370,111.00)</u>	Exhibit B-1
Unrestricted Net Position (Deficit)	<u>\$ (8,008,045.49)</u>	Exhibit A-1

Note 17: FUND BALANCES**RESTRICTED**

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

General Fund -

For Excess Surplus - In accordance with N.J.S.A. 18A:7F-7, as amended, the designation of restricted fund balance - excess surplus is the result of a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve general fund balance at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The current year excess fund balance at June 30, 2013 is \$10,446,261.10 presented on the budgetary basis of accounting (Exhibit C-1). Additionally, \$28,788,448.09 of excess fund balance generated during 2011-2012 has been restricted and designated for utilization in the 2013-2014 budget.

For Capital Reserve Account - As of June 30, 2013, the balance in the capital reserve account is \$65,549.62. 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, 2013, the balance in the maintenance reserve account is \$2,515,000.00. 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, 2013, the balance in the emergency reserve is \$1,000,000.00. These funds are restricted for the purpose of financing unanticipated general fund expenditures required for a thorough and efficient education in accordance with N.J.S.A. 18A:7F-41c(1). The balance of the reserve 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 17: FUND BALANCES (CONT'D)**RESTRICTED (CONT'D)**

Capital Projects Fund – The District has a number of capital projects that have been approved for construction by the New Jersey Economic Development Authority through its Additional State School Building Aid program. There are two types of projects; one where the State manages the construction and subsequently transfers title to the District; the other where the District receives a grant, manages the project and gets reimbursed for expenses made by the District. As of June 30, 2013, the restricted fund balance amount is \$11,173,216.57.

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, 2013, the School District had \$4,580,727.10 of encumbrances outstanding for purchase orders and contracts signed by the School District, but not completed, as of the close of the fiscal year.

Capital Projects Fund -

Other Purposes - As of June 30, 2013, the School District had \$1,335,889.00 of encumbrances outstanding for purchase orders and contracts signed by the School District, but not completed, as of the close of the fiscal year.

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, 2013, the fund balance of the general fund was a deficit of \$4,461,861.59, thus resulting in the fund balance classification of unassigned. See Note 15.

Special Revenue Fund - As of June 30, 2013, the fund balance of the special revenue fund was a deficit of \$2,756,800.00, thus resulting in the fund balance classification of unassigned. The deficit is a result from a delay in the payments of state aid until the following fiscal year. As stated in note 15, since the State is recording the June state aid payments in the subsequent fiscal year, the School District cannot recognize the June state aid payments on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the June state aid payments, the special revenue fund balance deficit does not alone indicate that the School District is facing financial difficulties. The unassigned deficit of \$2,756,800.00 reported on the GAAP financial statements is equal to the last state aid payments.

REQUIRED SUPPLEMENTARY INFORMATION
PART II

BUDGETARY COMPARISON SCHEDULES

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
REVENUES:					
Local Sources:					
Local Tax Levy	\$ 7,449,009.00		\$ 7,449,009.00	\$ 7,449,009.00	
Tuition	500,000.00		500,000.00	315,919.05	(184,080.95)
Miscellaneous	2,550,000.00		2,550,000.00	1,539,178.34	(1,010,821.66)
Total - Local Sources	<u>10,499,009.00</u>	<u>-</u>	<u>10,499,009.00</u>	<u>9,304,106.39</u>	<u>(1,194,902.61)</u>
Federal Sources:					
Impact Aid	15,000.00		15,000.00	46,417.71	31,417.71
Medicaid Reimbursement	633,928.00		633,928.00	877,318.76	243,390.76
Education Jobs Fund		\$ 24,030.00	24,030.00	24,030.00	
	<u>648,928.00</u>	<u>24,030.00</u>	<u>672,958.00</u>	<u>947,766.47</u>	<u>274,808.47</u>
State Sources:					
Equalization Aid	210,051,596.00		210,051,596.00	210,051,596.00	
Security Aid	5,754,666.00		5,754,666.00	5,754,666.00	
Adjustment Aid	47,613,798.00		47,613,798.00	47,613,798.00	
Transportation Aid	4,427,461.00		4,427,461.00	4,427,461.00	
Nonpublic School Transportation Aid				35,001.42	35,001.42
Special Education Aid	8,058,107.00		8,058,107.00	8,058,107.00	
Tuition Reimbursement for Homeless Students				778,588.91	778,588.91
Extraordinary Special Education Costs Aid				503,063.00	503,063.00
On-behalf TPAF Pension Contributions (Non-Budgeted)				15,322,953.00	15,322,953.00
Reimbursed T.P.A.F. Social Security Contributions (Non-Budgeted)				9,063,658.44	9,063,658.44
Total - State Sources	<u>275,905,628.00</u>	<u>-</u>	<u>275,905,628.00</u>	<u>301,608,892.77</u>	<u>25,703,264.77</u>
Total Revenues	<u>287,053,565.00</u>	<u>24,030.00</u>	<u>287,077,595.00</u>	<u>311,860,765.63</u>	<u>24,783,170.63</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 3,321,087.00	\$ 213,700.82	\$ 3,534,787.82	\$ 3,445,798.76	\$ 88,989.06
Grades 1-5	27,431,587.00	(401,928.67)	27,029,658.33	24,967,984.36	2,061,673.97
Grades 6-8	11,582,031.00	227,236.85	11,809,267.85	11,775,802.01	33,465.84
Grades 9-12	13,882,526.15	(1,312,711.17)	12,569,814.98	12,471,683.68	98,131.30
Home Instruction:					
Salaries of Teachers	250,000.00		250,000.00	117,940.40	132,059.60
Purchased Professional - Educational Services	550,000.00	202,037.25	752,037.25	640,273.93	111,763.32
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	1,769,148.00	182,883.11	1,952,031.11	1,677,405.47	274,625.64
Purchased Professional - Educational Services	446,733.00	2,779,453.20	3,226,186.20	3,078,067.14	148,119.06
Purchased Technical Services	666,521.84	(186,613.55)	479,908.29	425,100.52	54,807.77
Other Purchased Services	114,000.00	(56,687.15)	57,312.85	40,103.40	17,209.45
General Supplies	3,491,091.29	403,210.84	3,894,302.13	3,363,553.61	530,748.52
Textbooks	718,991.03	(53,130.36)	665,860.67	572,099.64	93,761.03
Other Objects	365,765.00	42,854.29	408,619.29	320,556.53	88,062.76
Total Regular Programs	64,589,481.31	2,040,305.46	66,629,786.77	62,896,369.45	3,733,417.32
Cognitive - Mild					
Salaries of Teachers	668,759.00	(7,504.81)	661,254.19	566,830.91	94,423.28
Other Salaries for Instruction	250,393.00	96,566.22	346,959.22	256,031.67	90,927.55
Purchased Professional - Educational Services	558.00	0.45	558.45		558.45
Purchased Technical Services					
Other Purchased Services	104.00	(104.00)			
General Supplies	411.00	(411.00)			
Textbooks					
Other Objects					
Total Cognitive -Mild	920,225.00	88,546.86	1,008,771.86	822,862.58	185,909.28

CITY OF CAMDEN SCHOOL DISTRICT

GENERAL FUND

Combining Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Special Education:					
Cognitive - Moderate					
Salaries of Teachers	\$ 110,281.00	\$ 90,630.85	\$ 200,911.85	\$ 200,911.85	
Other Salaries for Instruction	87,803.00	23,149.15	110,952.15	107,084.85	\$ 3,867.30
Purchased Professional - Educational Services	558.00	0.45	558.45		558.45
Purchased Technical Services					
Other Purchased Services					
General Supplies	18,360.00	(12,999.40)	5,360.60		5,360.60
Textbooks	411.00	(0.37)	410.63		410.63
Other Objects					
Total Cognitive - Moderate	217,413.00	100,780.68	318,193.68	307,996.70	10,196.98
Learning and/or Language Disabilities					
Salaries of Teachers	5,262,811.00	52,519.00	5,315,330.00	5,279,202.58	36,127.42
Other Salaries for Instruction	1,993,028.00	305,562.51	2,298,590.51	2,265,065.48	33,525.03
Purchased Professional - Educational Services	558.00	0.45	558.45		558.45
Purchased Technical Services					
Other Purchased Services					
General Supplies	50,508.00	(22,146.02)	28,361.98	17,530.51	10,831.47
Textbooks	31,820.00	(30,820.00)	1,000.00		1,000.00
Other Objects					
Total Learning and/or Language Disabilities	7,338,725.00	305,115.94	7,643,840.94	7,561,798.57	82,042.37
Autism:					
Salaries of Teachers	403,704.00	115,731.83	519,435.83	519,435.83	
Other Salaries for Instruction	339,041.00	21,741.07	360,782.07	306,335.56	54,446.51
Other Purchased Services	300.00	(300.00)			
General Supplies	9,516.44	(2,950.21)	6,566.23	5,692.12	874.11
Textbooks					
Other Objects					
Total Autism	752,561.44	134,222.69	886,784.13	831,463.51	55,320.62

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Special Education (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	1,399,706.00	\$(17,106.96)	1,382,599.04	\$ 1,368,874.73	\$ 13,724.31
Other Salaries for Instruction	658,834.00	934.68	659,768.68	630,417.70	29,350.98
Purchased Professional - Educational Services	559.00	(559.00)			
Purchased Technical Services					
Other Purchased Services	24,182.00	(18,232.00)	5,950.00	499.76	5,450.24
General Supplies	4,337.00	(4,337.00)			
Textbooks	1,000.00	(1,000.00)			
Other Objects					
Total Behavioral Disabilities	<u>2,088,618.00</u>	<u>(40,300.28)</u>	<u>2,048,317.72</u>	<u>1,999,792.19</u>	<u>48,525.53</u>
Multiple Disabilities:					
Salaries of Teachers	286,457.00	177,787.00	464,244.00	439,361.23	24,882.77
Other Salaries for Instruction	262,620.00	(35,437.60)	227,182.40	218,459.62	8,722.78
Purchased Professional - Educational Services	558.00	(558.00)			
Purchased Technical Services					
Other Purchased Services	3,053.00	(2,103.00)	950.00		950.00
General Supplies	1,411.00	(1,411.00)			
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>554,099.00</u>	<u>138,277.40</u>	<u>692,376.40</u>	<u>657,820.85</u>	<u>34,555.55</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Special Education (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 10,641,370.00	\$ (958,742.81)	\$ 9,682,627.19	\$ 9,489,547.09	\$ 193,080.10
Other Salaries for Instruction	132,239.00	24,364.40	156,603.40	140,894.38	15,709.02
Purchased Professional - Educational Services	1,458.00	(299.55)	1,158.45		1,158.45
Purchased Technical Services					
Other Purchased Services					
General Supplies	16,268.00	11,881.57	28,149.57	12,314.74	15,834.83
Textbooks	411.00	(411.00)			
Other Objects					
Total Resource Room/Center	10,791,746.00	(923,207.39)	9,868,538.61	9,642,756.21	225,782.40
Preschool Disabilities - Full-Time:					
Salaries of Teachers	637,453.00	421,376.99	1,058,829.99	1,025,286.44	33,543.55
Other Salaries for Instruction	421,174.00	137,900.51	559,074.51	555,235.90	3,838.61
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	20,084.00	(6,000.49)	14,083.51	9,529.55	4,553.96
Textbooks					
Other Objects					
Total Preschool Disabilities - Full-Time	1,078,711.00	553,277.01	1,631,988.01	1,590,051.89	41,936.12
Cognitive - Severe:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Severe					
Total Special Education	23,742,098.44	356,712.91	24,098,811.35	23,414,542.50	684,268.85

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Bilingual Education:					
Salaries of Teachers	\$ 5,104,291.00	\$ 373,072.78	\$ 5,477,363.78	\$ 5,094,301.09	\$ 383,062.69
Other Salaries for Instruction	416,987.00	120,173.22	537,160.22	442,719.97	94,440.25
Purchased Professional - Educational Services					
Purchased Technical Services	2,250.00	(255.00)	1,995.00	1,995.00	1,995.00
Other Purchased Services	47,943.00	78,058.65	126,001.65	101,658.52	24,343.13
General Supplies	8,491.00	0.10	8,491.10	7,644.77	846.33
Textbooks	900.00	(250.00)	650.00	650.00	650.00
Other Objects					
Total Bilingual Education	5,580,862.00	570,799.75	6,151,661.75	5,646,324.35	505,337.40
School Sponsored Co-curricular Activities - Instruction:					
Salaries	160,393.00	126,497.26	286,890.26	223,969.91	62,920.35
Other Purchased Services	4,651.15		4,651.15	1,451.15	3,200.00
Supplies and Materials	60,124.00	(14,260.81)	45,863.19	30,742.82	15,120.37
Other Objects	1,500.00	(1,500.00)			
Total School Sponsored Co-curricular Activities	226,668.15	110,736.45	337,404.60	256,163.88	81,240.72
School Sponsored Athletics - Instruction:					
Salaries	582,825.00	41,532.47	624,357.47	580,808.58	43,548.89
Other Purchased Services	20,178.78	12,958.00	33,136.78	13,838.39	19,298.39
General Supplies	183,078.03	96,645.18	279,723.21	248,873.36	30,849.85
Other Objects	50,043.00	(16,171.30)	33,871.70	27,338.45	6,533.25
Total School Sponsored Athletics	836,124.81	134,964.35	971,089.16	870,858.78	100,230.38

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Other Instructional Programs - Instruction:					
Salaries	\$ 88,000.00		\$ 88,000.00	\$ 70,045.00	\$ 17,955.00
Other Salaries for Instruction					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Other Instructional Programs - Instruction	<u>88,000.00</u>	<u>-</u>	<u>88,000.00</u>	<u>70,045.00</u>	<u>17,955.00</u>
Before/After School Programs - Instruction:					
Salaries	266,589.00	\$ 22,262.81	288,851.81	144,900.71	143,951.10
Purchased Services	3,000.00		3,000.00		3,000.00
Supplies and Materials	22,900.00	(14,490.00)	8,410.00	4,165.49	4,244.51
Other Objects					
Total Before/After School Programs - Instruction	<u>292,489.00</u>	<u>7,772.81</u>	<u>300,261.81</u>	<u>149,066.20</u>	<u>151,195.61</u>
Before/After School Programs - Support Services:					
Salaries	73,917.00	45,184.12	119,101.12	39,825.53	79,275.59
Supplies and Materials		6,508.90	6,508.90	6,188.12	320.78
Total Before/After School Programs - Support Services	<u>73,917.00</u>	<u>51,693.02</u>	<u>125,610.02</u>	<u>46,013.65</u>	<u>79,596.37</u>
Summer School - Instruction:					
Salaries	1,214,552.00	(420,359.22)	794,192.78	750,321.37	43,871.41
Other Salaries for Instruction	30,000.00		30,000.00	5,801.25	24,198.75
Purchased Professional Services	122,550.00	(41,130.00)	81,420.00	79,056.00	2,364.00
Supplies and Materials	339,500.00	(201,540.00)	137,960.00	111,174.69	26,785.31
Textbooks					
Other Objects					
Total Summer School - Instruction	<u>1,706,602.00</u>	<u>(663,029.22)</u>	<u>1,043,572.78</u>	<u>946,353.31</u>	<u>97,219.47</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Summer School - Support Services:					
Salaries	\$ 128,602.00	\$ 254,855.61	\$ 383,457.61	\$ 382,034.61	\$ 1,423.00
Purchased Professional Services					
Other Purchased Services	2,200.00		2,200.00	2,164.89	35.11
Supplies and Materials					
Total Summer School - Support Services	<u>130,802.00</u>	<u>254,855.61</u>	<u>385,657.61</u>	<u>384,199.50</u>	<u>1,458.11</u>
Instructional/Alternative Education Program - Instruction:					
Salaries					
Purchased Professional and Technical Services	3920166.00	(50,000.00)	3,870,166.00	3,840,732.00	29,434.00
Other Purchased Services					
Supplies and Materials					
Total Instructional/Alternative Education Program - Instruction	<u>3,920,166.00</u>	<u>(50,000.00)</u>	<u>3,870,166.00</u>	<u>3,840,732.00</u>	<u>29,434.00</u>
Total Instruction	<u>101,187,210.71</u>	<u>2,814,811.14</u>	<u>104,002,021.85</u>	<u>98,520,668.62</u>	<u>5,481,353.23</u>
Community Services Programs/Operations:					
Salaries	259,281.00		572,589.57	545,324.43	27,265.14
Other Purchased Services	10,000.00	313,308.57	10,000.00	4,485.50	5,514.50
Travel					
Supplies and Materials	3,800.00		3,800.00	1,899.00	1,901.00
Total Community Services Programs/Operations	<u>273,081.00</u>	<u>313,308.57</u>	<u>586,389.57</u>	<u>551,708.93</u>	<u>34,680.64</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Instruction:					
Tuition - Other LEAs Within the State - Regular	\$ 1,090,100.00	\$ (125,944.45)	\$ 964,155.55	\$ 902,522.44	\$ 61,633.11
Tuition - Other LEAs Within the State - Special	877,738.00	(150,665.88)	727,072.12	663,144.94	63,927.18
Tuition - County Voc. School Dist. - Regular	3,088,500.00		3,088,500.00	3,088,500.00	
Tuition - County Special Services/Regional Day School	582,110.00	365,049.82	957,159.82	955,609.65	1,550.17
Tuition - Private Schools for the Disabled w/in State	6,655,156.00	(543,116.74)	6,112,039.26	5,915,303.18	196,736.08
Tuition - Private Schools for the Disabled & Other LEAs - Special, O/S State	474,173.00	(456,446.00)	17,727.00	17,727.00	
Tuition - State Facilities	4,088,971.00		4,088,971.00	4,088,971.00	
Tuition - Other	1,290,424.00	(110,271.35)	1,180,152.65	1,156,452.65	23,700.00
Total Undistributed Expenditures - Instruction	<u>18,157,172.00</u>	<u>(1,021,394.60)</u>	<u>17,135,777.40</u>	<u>16,788,230.86</u>	<u>347,546.54</u>
Undistributed Expenditures - Attendance and Social Work:					
Salaries	2,153,467.72	(124,859.54)	2,028,608.18	1,963,302.01	65,306.17
Salaries of Drop-Out Prevention Officer/Coordinators	585,479.25	(23,090.79)	562,388.46	555,963.72	6,424.74
Salaries of Family Support Teams	545,229.00	(50,389.89)	494,839.11	493,065.33	1,773.78
Salaries of Community/School Coordinators	557,009.00	(162,460.23)	394,548.77	388,265.49	6,283.28
Purchased Professional and Technical Services	15,702.00	(5,200.00)	10,502.00	10,502.00	
Other Purchased Services	27,392.00	(8,392.00)	19,000.00	7,241.89	11,758.11
Supplies and Materials	25,530.00	(912.59)	24,617.41	21,763.59	2,853.82
Other Objects		1,000.00	1,000.00	824.00	176.00
Total Undistributed Expenditures - Attendance and Social Work	<u>3,909,808.97</u>	<u>(374,305.04)</u>	<u>3,535,503.93</u>	<u>3,430,426.03</u>	<u>105,077.90</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Health Services:					
Salaries	\$ 2,723,888.00	\$ 44,585.98	\$ 2,768,473.98	\$ 2,760,536.87	\$ 7,937.11
Salaries of Secretarial and Clerical Assistants	228,023.00	30,662.55	258,685.55	256,816.23	1,869.32
Salaries of Social Services Coordinators	79,500.00	(2,500.00)	77,000.00	57,582.50	19,417.50
Purchased Professional and Technical Services	4,500.00	1,500.00	6,000.00	4,552.01	1,447.99
Other Purchased Services	84,865.00	(1,000.00)	83,865.00	77,984.33	5,880.67
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	3,120,776.00	73,248.53	3,194,024.53	3,157,471.94	36,552.59
Undistributed Expenditures - Speech, OT, PT & Related Services:					
Salaries	1,036,480.00	205,504.91	1,241,984.91	1,241,984.91	
Purchased Professional Educational Services	750,000.00	(50,680.00)	699,320.00	527,942.25	171,377.75
Supplies and Materials	3,000.00		3,000.00	1,685.30	1,314.70
Total Undistributed Expenditures - Speech, OT, PT & Related Services	1,789,480.00	154,824.91	1,944,304.91	1,771,612.46	172,692.45
Undistributed Expenditures - Extra Service:					
Salaries					
Purchased Professional Educational Services	400,000.00	418,000.00	818,000.00	662,116.45	155,883.55
Supplies and Materials	15,000.00		15,000.00	11,744.87	3,255.13
Other Objects					
Total Undistributed Expenditures - Students - Extra Service	415,000.00	418,000.00	833,000.00	673,861.32	159,138.68

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 4,447,471.00	\$ 478,115.16	\$ 4,925,586.16	\$ 4,896,398.54	\$ 29,187.62
Salaries of Secretarial and Clerical Assistants	781,615.00	(72,047.68)	709,567.32	709,331.78	235.54
Other Salaries	2,800.00	4,000.00	6,800.00	5,000.00	1,800.00
Purchased Professional Educational Services					
Purchased Professional and Technical Services	219,799.00	(62,640.00)	157,159.00	109,974.41	47,184.59
Other Purchased Professional and Technical Services	7,000.00	(2,000.00)	5,000.00	692.81	4,307.19
Other Purchased Services	93,914.00	(6,157.79)	87,756.21	77,388.60	10,367.61
Supplies and Materials	1,500.00		1,500.00		1,500.00
Other Objects					
Total Undistributed Expenditures - Guidance	5,554,099.00	339,269.69	5,893,368.69	5,798,786.14	94,582.55
Undistributed Expenditures - Child Study Teams:					
Salaries of Other Professional Staff	3,735,191.00	(272,370.17)	3,462,820.83	3,361,500.56	101,320.27
Salaries of Secretarial and Clerical Assistants	452,963.00	13,919.21	466,882.21	466,882.21	
Other Salaries	942,354.00	117,325.28	1,059,679.28	1,059,679.28	
Purchased Professional Educational Services	10,000.00	93,180.00	103,180.00	70,327.25	32,852.75
Other Purchased Professional and Technical Services	25,000.00	(25,000.00)			
Other Purchased Services	15,000.00		15,000.00	7,143.42	7,856.58
Supplies and Materials	23,200.00		23,200.00	15,661.86	7,538.14
Other Objects	1,000.00		1,000.00		1,000.00
Total Undistributed Expenditures - Child Study Teams	5,204,708.00	(72,945.68)	5,131,762.32	4,981,194.58	150,567.74

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	\$ 2,371,724.00	\$ 204,292.69	\$ 2,576,016.69	\$ 2,341,438.94	\$ 234,577.75
Salaries of Other Professional Staff	263,778.00	(123,230.27)	140,547.73	140,547.73	
Salaries of Secretarial and Clerical Assistants	330,844.00	38,010.00	368,854.00	361,832.10	7,021.90
Other Salaries	31,300.00		31,300.00	2,088.00	29,212.00
Salaries of Facilitators, Math Coaches & Literacy Coaches	2,676,484.00	(1,487,163.34)	1,189,320.66	721,675.85	467,644.81
Purchased Professional Educational Services	56,246.00	(12,877.72)	43,368.28	31,406.28	11,962.00
Purchased Professional and Technical Services	28,000.00	(15,900.00)	12,100.00	11,980.51	119.49
Other Purchased Services	26,250.00	34,650.01	60,900.01	37,922.23	22,977.78
Supplies and Materials	89,192.00	(32,177.79)	57,014.21	32,744.71	24,269.50
Other Objects	2,000.00	300.00	2,300.00	1,486.66	813.34
Total Undistributed Expenditures -	5,875,818.00	(1,394,096.42)	4,481,721.58	3,683,123.01	798,598.57
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	2,871,248.00	(331,948.28)	2,539,299.72	2,248,342.98	290,956.74
Salaries of Technology Coordinators	1,621,799.00	92,577.99	1,714,376.99	1,675,518.85	38,858.14
Purchased Professional and Technical Services	1,374,253.00	291,558.38	1,665,811.38	1,615,400.76	50,410.62
Purchased Technical Services					
Other Purchased Services	40,499.00	(20,354.00)	20,145.00	2,593.00	17,552.00
Supplies and Materials	579,654.22	(131,645.40)	448,008.82	366,960.08	81,048.74
Other Objects	810.00	(249.00)	561.00	361.00	200.00
Total Undistributed Expenditures - Educ. Media/Library	6,488,263.22	(100,060.31)	6,388,202.91	5,909,176.67	479,026.24

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Support Services - General Admin.:					
Salaries	\$ 1,247,568.00	\$ 597,264.00	\$ 1,844,832.00	\$ 1,842,240.46	\$ 2,591.54
Legal Services	755,000.00	210,377.53	965,377.53	830,446.27	134,931.26
Audit Fees	250,000.00	(51,000.00)	199,000.00	199,000.00	
Architectural/Engineering Services	100,000.00	250,000.00	350,000.00	82,915.84	267,084.16
Other Purchased Professional Services	102,286.58	367,550.00	469,836.58	421,073.58	48,763.00
Purchased Technical Services	118,719.00	13,835.98	132,554.98	119,171.98	13,383.00
Communications/Telephone	700,000.00	64,005.08	764,005.08	665,661.38	98,343.70
BOE Other Purchased Services	14,000.00	7,800.00	21,800.00	20,750.49	1,049.51
Other Purchased Services	239,650.00	38,273.00	277,923.00	270,650.24	7,272.76
Supplies and Materials	58,906.56	10,098.89	69,005.45	57,321.07	11,684.38
BOE In-House Training/Meeting Supplies	20,000.00	5,300.00	25,300.00	21,980.89	3,319.11
Judgments Against the School District	328,207.55	(231,000.00)	97,207.55	83,277.70	13,929.85
Miscellaneous Expenditures	13,375.00	(1,984.00)	11,391.00	10,228.38	1,162.62
BOE Membership Dues and Fees	46,425.00	(1,700.00)	44,725.00	44,546.56	178.44
Total Undistributed Expenditures - Support Services - General Admin.	3,994,137.69	1,278,820.48	5,272,958.17	4,669,264.84	603,693.33
Undistributed Expenditures - Instructional Staff Training Services:					
Salaries of Supervisors of Instruction	594,759.00	(174,673.57)	420,085.43	420,085.43	
Salaries of Other Professional Staff	101,714.00	(30,525.49)	71,188.51	71,188.51	
Salaries of Secretarial and Clerical Assistants	140,409.00	(88,741.32)	51,667.68	45,770.21	5,897.47
Other Salaries		37,760.34	37,760.34	32,842.17	4,918.17
Purchased Professional - Educational Services	178,850.00	(55,739.00)	123,111.00	43,370.00	79,741.00
Other Purchased Professional and Technical Services	3,100.00	(50.00)	3,050.00	2,330.51	719.49
Other Purchased Services	60,850.00	(41,018.85)	19,831.15	7,673.27	12,157.88
Supplies and Materials	3,000.00	1,926.07	4,926.07	2,688.27	2,237.80
Other Objects	1,000.00		1,000.00	89.00	911.00
Total Undistributed Expenditures Instructional Staff Training Services	1,083,682.00	(351,061.82)	732,620.18	626,037.37	106,582.81

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Admin.:					
Salaries of Principals/Assistant Principals	\$ 5,730,847.00	\$ (92,074.43)	\$ 5,638,772.57	\$ 5,547,482.50	\$ 91,290.07
Salaries of Other Professional Staff	1,000.00		1,000.00		1,000.00
Salaries of Secretarial and Clerical Assistants	2,236,869.00	112,522.86	2,349,391.86	2,222,287.48	127,104.38
Other Salaries					
Purchased Professional and Technical Services	148,104.00	14,648.19	162,752.19	124,012.60	38,739.59
Other Purchased Services	36,413.00	(11,255.53)	25,157.47	11,527.17	13,630.30
Travel					
Supplies and Materials	222,935.00	161,294.19	384,229.19	308,403.63	75,825.56
Other Objects	7,525.00	429.31	7,954.31	6,169.00	1,785.31
Total Undistributed Expenditures -	<u>8,383,693.00</u>	<u>185,564.59</u>	<u>8,569,257.59</u>	<u>8,219,882.38</u>	<u>349,375.21</u>
Support Services-School Admin.					
Undistributed Expenditures -					
Central Services:					
Salaries	3,354,563.00	46,546.40	3,401,109.40	3,245,171.51	155,937.89
Purchased Professional Services	338,000.00	385,182.92	723,182.92	577,423.18	145,759.74
Purchased Technical Services	237,278.00	(36,541.80)	200,736.20	171,193.13	29,543.07
Other Purchased Services	83,750.00	235.85	83,985.85	62,878.70	21,107.15
Supplies and Materials	153,216.32	72,058.84	225,275.16	164,989.47	60,285.69
Other Objects					
Miscellaneous Expenditures	4,900.00	3,774.00	8,674.00	8,068.84	605.16
Total Undistributed Expenditures -	<u>4,171,707.32</u>	<u>471,256.21</u>	<u>4,642,963.53</u>	<u>4,229,724.83</u>	<u>413,238.70</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Admin. Info. Tech.:					
Salaries	\$ 421,745.00	\$ 218,328.23	\$ 640,073.23	\$ 604,072.00	\$ 36,001.23
Purchased Professional Services	359,414.00	721,171.10	1,080,585.10	987,249.13	93,335.97
Purchased Technical Services	67,113.38	(67,113.38)			
Miscellaneous Purchased Services					
Supplies and Materials	269,243.40	105,100.00	374,343.40	359,407.40	14,936.00
Other Objects	<u>6,000.00</u>		<u>6,000.00</u>	<u>3,780.00</u>	<u>2,220.00</u>
Total Undistributed Expenditures -	<u>1,123,515.78</u>	<u>977,485.95</u>	<u>2,101,001.73</u>	<u>1,954,508.53</u>	<u>146,493.20</u>
Admin. Info. Tech.					
Undistributed Expenditures - Required Maintenance for					
School Facilities:					
Salaries	1,627,281.00	541,447.20	2,168,728.20	2,168,727.25	0.95
Cleaning, Repair, and Maintenance Service	3,752,805.58	462,233.94	4,215,039.52	3,649,569.08	565,470.44
General Supplies	502,459.09	21,000.00	523,459.09	448,087.40	75,371.69
Other Objects					
Total Undistributed Expenditures -	<u>5,882,545.67</u>	<u>1,024,681.14</u>	<u>6,907,226.81</u>	<u>6,266,383.73</u>	<u>640,843.08</u>
Required Maintenance for School Facilities					

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Custodial Services:					
Salaries	\$ 7,596,208.00	\$ (172,634.49)	\$ 7,423,573.51	\$ 7,336,506.16	\$ 87,067.35
Salaries of Non-Instructional Aides	1,160,839.00	(90,678.45)	1,070,160.55	957,335.88	112,824.67
Purchased Professional and Technical Services	265,180.87	200.00	265,380.87	222,915.62	42,465.25
Rental of Land and Building - Other Than Lease Purchase	19,000.00		19,000.00	5,653.55	13,346.45
Cleaning, Repair, and Maintenance Service	1,319,000.00	(304,654.28)	1,014,345.72	815,854.06	198,491.66
Other Purchased Property Services	1,089,000.00	35,826.85	1,124,826.85	1,106,135.80	18,691.05
Insurance	1,304,600.00	(21,852.41)	1,282,747.59	1,282,747.59	
Miscellaneous Purchased Services	85,000.00	(47,406.20)	37,593.80	20,714.70	16,879.10
Supplies and Materials	920,524.78	120,900.00	1,041,424.78	941,523.34	99,901.44
Energy (Heat & Electricity)					
Energy (Natural Gas)	1,200,000.00	417,563.78	1,617,563.78	1,550,950.77	66,613.01
Energy (Electricity)	5,950,000.00	(1,651,009.14)	4,298,990.86	4,124,655.41	174,335.45
Energy (Oil)	15,000.00		15,000.00	6,146.75	8,853.25
Other Objects	58,200.00	(1,700.00)	56,500.00	42,244.50	14,255.50
Total Undistributed Expenditures - Custodial Services	<u>20,982,552.65</u>	<u>(1,715,444.34)</u>	<u>19,267,108.31</u>	<u>18,413,384.13</u>	<u>853,724.18</u>
Undistributed Expenditures - Care and Upkeep of Grounds:					
Purchased Professional Services	44,498.58	(44,498.58)			
Cleaning, Repair, and Maintenance Service	160,000.00	219,565.50	379,565.50	301,832.60	77,732.90
General Supplies	69,500.00	(30,000.00)	39,500.00	10,830.02	28,669.98
Total Undistributed Expenditures - Care and Upkeep of Grounds	<u>273,998.58</u>	<u>145,066.92</u>	<u>419,065.50</u>	<u>312,662.62</u>	<u>106,402.88</u>

CITY OF CAMDEN SCHOOL DISTRICT

GENERAL FUND

Combining Budgetary Comparison Schedule

For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Security:					
Salaries	\$ 3,709,539.00	\$ 503,790.20	\$ 4,213,329.20	\$ 3,898,669.36	\$ 314,659.84
Purchased Professional and Technical Services	102,933.00	(54,890.00)	48,043.00	41,881.51	6,161.49
Cleaning, Repair, and Maintenance Service	75,530.00	(17,127.00)	58,403.00	49,568.85	8,834.15
Miscellaneous Purchased Services		2,375.26	2,375.26	1,755.52	619.74
Supplies and Materials	240,970.00	(46,844.46)	194,125.54	126,700.06	67,425.48
Other Objects		400.00	400.00	368.00	32.00
Total Undistributed Expenditures - Security	4,128,972.00	387,704.00	4,516,676.00	4,118,943.30	397,732.70
Undistributed Expenditures - Student Transportation:					
Salaries for Non-Instructional Aids	74,817.00	(70,532.52)	4,284.48	4,284.48	
Salaries for Pupil Transportation	308,499.00	50,287.16	358,786.16	357,564.47	1,221.69
Salaries for Pupil Transportation					
(Other than Between Home & School) - Regular	40,000.00	(6,391.97)	33,608.03	33,608.03	33,608.03
Purchased Professional and Technical Services	20,000.00		20,000.00	15,975.03	4,024.97
Cleaning, Repair, and Maintenance Service	41,000.00	(15,000.00)	26,000.00	6,099.38	19,900.62
Lease Purchase Payments - School Buses	67,000.00	(67,000.00)			
Contracted Services (Between Home & School) -					
Vendors	1,935,807.00	643,360.55	2,579,167.55	2,300,835.34	278,332.21
Contracted Services -					
(Other than Between Home & School) -Vendors	616,093.00	35,023.87	651,116.87	394,148.53	256,968.34
Contracted Services (Sp. Ed. Stds.) - Vendors	5,726,398.50	(668,872.20)	5,057,526.30	4,958,465.78	99,060.52
Contracted Services - Aid in Lieu of - Nonpublic Sch.	286,000.00	(60,000.00)	226,000.00	179,098.38	46,901.62
Contracted Services - Aid in Lieu of - Charter Sch.					
Miscellaneous Purchased Services	8,000.00		8,000.00	375.00	7,625.00
Supplies and Materials	20,000.00		20,000.00	1,193.47	18,806.53
Other Objects	1,500.00		1,500.00		1,500.00
Total Undistributed Expenditures - Student Transportation	9,145,114.50	(159,125.11)	8,985,989.39	8,218,039.86	767,949.53

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security	\$ 3,673,406.00	\$ 343,727.06	\$ 4,017,133.06	\$ 2,335,018.08	\$ 1,682,114.98
Other Retirement Contributions - PERS	5,230,334.36	(322,787.40)	4,907,546.96	4,907,731.26	(184.30)
Unemployment Compensation	250,000.00	200,000.00	450,000.00	450,000.00	
Workmen's Compensation	2,911,400.00	465,345.78	3,376,745.78	3,376,745.78	
Health Benefits	35,587,072.00	(3,264,666.17)	32,322,405.83	31,980,919.14	341,486.69
Tuition Reimbursement	272,950.00	14,886.57	287,836.57	103,257.50	184,579.07
Other Employee Benefits	2,455,020.00	(250,000.00)	2,205,020.00	1,991,172.52	213,847.48
Total Undistributed Expenditures - Unallocated Employee Benefits	50,380,182.36	(2,813,494.16)	47,566,688.20	45,144,844.28	2,421,843.92
On-behalf TPAF Pension Contributions (Non-Budgeted)	-	-	-	15,322,953.00	(15,322,953.00)
Reimbursed T.P.A.F. Social Security Contributions - (Non-Budgeted)	-	-	-	9,063,658.44	(9,063,658.44)
Total Undistributed Expenditures	160,065,226.74	(2,546,005.06)	157,519,221.68	172,754,170.32	(15,234,948.64)
Total General Current Expense	261,525,518.45	582,114.65	262,107,633.10	271,826,547.87	(9,718,914.77)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten	\$ 14,000.00	\$ (14,000.00)			
Grades 1-5	194,330.00	820,615.41	\$ 1,014,945.41	\$ 750,564.08	\$ 264,381.33
Grades 6-8	62,582.00	334,062.89	396,644.89	297,438.52	99,206.37
Grades 9-12	42,420.00	144,556.17	186,976.17	138,589.30	48,386.87
Special Education - Instruction:					
Preschool Disabilities - Full-Time					
Cognitive - Mild					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored Athletics - Instruction		2,479.96	2,479.96	2,479.96	
Other Instructional Programs - Instruction					
Undistributed Expenditures:					
Instruction		48,234.00	48,234.00	37,114.00	11,120.00
Support Services - Students - Regular					
Support Services - Instructional Staff					
Support Services - Related & Extraordinary					
General Administration					
School Administration	3,735.00	(1,449.00)	2,286.00	2,286.00	
Central Services	16,571.79	(5,797.95)	10,773.84	2,918.43	7,855.41
Admin. Info. Tech	135,896.90	(135,896.90)			
Business/Other Support Services					
Operations of Non-Instructional Services					
Custodial Services	153,001.00	417,365.45	570,366.45	579,365.44	(8,998.99)
Security					
Custodial Services					
Total Equipment	<u>622,536.69</u>	<u>1,610,170.03</u>	<u>2,232,706.72</u>	<u>1,810,755.73</u>	<u>421,950.99</u>

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
EXPENDITURES:					
Capital Outlay (Cont'd):					
Facilities Acquisition and Construction Services:					
Architectural/Engineering Services	\$ 3,283,569.75	\$ 508,461.60	\$ 508,461.60	\$ 353,226.53	\$ 155,235.07
Construction Services		2,144,511.71	5,428,081.46	3,103,960.85	2,324,120.61
Other Objects					
Total Facilities Acquisition and Construction Services	3,283,569.75	2,652,973.31	5,936,543.06	3,457,187.38	2,479,355.68
Total Capital Outlay	3,906,106.44	4,263,143.34	8,169,249.78	5,267,943.11	2,901,306.67
Special Schools:					
Adult Education - Local - Instruction:					
Salaries of Teachers		5,000.00	5,000.00		5,000.00
General Supplies					
Textbooks					
Total Adult Education - Local - Instruction	-	5,000.00	5,000.00	-	5,000.00
Adult Education - Local - Support Services:					
Salaries	77,500.00	(5,000.00)	72,500.00	38,835.76	33,664.24
Personal Services - Employee Benefits	5,929.00		5,929.00		5,929.00
Total Adult Education - Local - Support Services:	83,429.00	(5,000.00)	78,429.00	38,835.76	39,593.24
Total Adult Education - Local - Instruction	83,429.00	-	83,429.00	38,835.76	44,593.24
Vocational Evening - Local - Instruction:					
Salaries of Teachers					
General Supplies					
Total Vocational Evening - Local - Instruction	-	-	-	-	-
Total Special Schools	83,429.00	-	83,429.00	38,835.76	44,593.24

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ Unfavorable
Transfer of Funds to Charter Schools	\$ 56,543,870.00	\$ (5,806,258.24)	\$ 50,737,611.76	\$ 48,934,036.00	\$ 1,803,575.76
Total Expenditures	<u>322,058,923.89</u>	<u>(961,000.25)</u>	<u>321,097,923.64</u>	<u>326,067,362.74</u>	<u>(4,969,439.10)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(35,005,358.89)</u>	<u>985,030.25</u>	<u>(34,020,328.64)</u>	<u>(14,206,597.11)</u>	<u>19,813,731.53</u>
Other Financing Sources (Uses):					
Operating Transfers Out:					
Transfer to Special Revenue Fund--Preschool Programs--Regular	(949,912.00)	(17,972.00)	(967,884.00)	(967,884.00)	
Transfer to Capital Projects Fund--Capital Outlay Transfer			(974,779.25)	(974,779.25)	
Operating Transfers In:					
Contribution to School-Based Budgets - Special Revenue	5,817,808.00	7,721.00	5,825,529.00	5,517,805.90	(307,723.10)
Cancellation of Accounts Receivable				(299,656.39)	(299,656.39)
Interfund Adjustments				838,253.32	838,253.32
Canceled/(Additional) Prior Year Orders				707,631.97	707,631.97
Total Other Financing Sources (Uses)	<u>4,867,896.00</u>	<u>(10,251.00)</u>	<u>3,882,865.75</u>	<u>4,821,371.55</u>	<u>938,505.80</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(30,137,462.89)</u>	<u>974,779.25</u>	<u>(30,137,462.89)</u>	<u>(9,385,225.56)</u>	<u>20,752,237.33</u>
Fund Balances - July 1	<u>68,818,553.69</u>	<u>-</u>	<u>68,818,553.69</u>	<u>68,818,553.69</u>	<u>-</u>
Fund Balances - June 30	<u>\$ 38,681,090.80</u>	<u>\$ 974,779.25</u>	<u>\$ 38,681,090.80</u>	<u>\$ 59,433,328.13</u>	<u>\$ 20,752,237.33</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2013

	<u>Original Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Final to Actual Favorable/ <u>Unfavorable</u>
Recapitulation:					
Restricted:					
Capital Reserve				\$ 65,549.62	
Maintenance Reserve				2,515,000.00	
Emergency Reserve				1,000,000.00	
Excess Surplus--Current Year				10,446,261.10	
Excess Surplus--Prior Year--Designated for Subsequent Year's Expenditures				28,788,448.00	
Committed:					
Year-End Encumbrances					
Assigned:					
Year-End Encumbrances				4,580,727.10	
Designated for Subsequent Year's Expenditures				5,505,748.00	
Other Purposes					
Unassigned				<u>6,531,594.31</u>	
				59,433,328.13	
Reconciliation to Governmental Funds Statements (GAAP):					
Last State Aid Payment Not Recognized on GAAP Basis				<u>(26,945,465.00)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 32,487,863.13</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, 2013

	Original Budget		Budget Amendments		Final Budget		Actual	
	Operating Fund 11-13	Total General Fund						
EXPENDITURES:								
General Current Expense (Contd):								
Special Education:								
Cognitive - Mild								
Salaries of Teachers	\$ 668,759.00	\$ 668,759.00	\$ (7,504.81)	(7,504.81)	\$ 661,254.19	\$ 661,254.19	\$ 566,830.91	\$ 566,830.91
Other Salaries for Instruction	250,393.00	250,393.00	96,566.22	96,566.22	346,959.22	346,959.22	256,031.67	256,031.67
Purchased Professional - Educational Services	558.00	558.00	0.45	0.45	558.45	558.45		
Purchased Technical Services								
Other Purchased Services	104.00	104.00	(104.00)	(104.00)				
General Supplies	411.00	411.00	(411.00)	(411.00)				
Textbooks								
Other Objects								
Total Cognitive - Mild	-	920,225.00	-	88,546.86	-	1,008,771.86	-	822,862.58
Cognitive - Moderate								
Salaries of Teachers	110,281.00	110,281.00	90,630.85	90,630.85	200,911.85	200,911.85	200,911.85	200,911.85
Other Salaries for Instruction	87,803.00	87,803.00	23,149.15	23,149.15	110,952.15	110,952.15	107,084.65	107,084.65
Purchased Professional - Educational Services	558.00	558.00	0.45	0.45	558.45	558.45		
Purchased Technical Services								
Other Purchased Services	18,360.00	18,360.00	(12,999.40)	(12,999.40)	5,360.60	5,360.60		
General Supplies	411.00	411.00	(0.37)	(0.37)	410.63	410.63		
Textbooks								
Other Objects								
Total Cognitive - Moderate	-	217,413.00	-	100,780.68	-	318,193.68	-	307,996.70
Learning and/or Language Disabilities								
Salaries of Teachers	5,262,811.00	5,262,811.00	52,519.00	52,519.00	5,315,330.00	5,315,330.00	5,279,202.58	5,279,202.58
Other Salaries for Instruction	1,993,028.00	1,993,028.00	305,562.51	305,562.51	2,298,590.51	2,298,590.51	2,265,065.46	2,265,065.46
Purchased Professional - Educational Services	558.00	558.00	0.45	0.45	558.45	558.45		
Purchased Technical Services								
Other Purchased Services	50,508.00	50,508.00	(22,146.02)	(22,146.02)	28,361.98	28,361.98	17,530.51	17,530.51
General Supplies	31,820.00	31,820.00	(30,820.00)	(30,820.00)	1,000.00	1,000.00		
Textbooks								
Other Objects								
Total Learning and/or Language Disabilities	-	7,338,725.00	-	305,115.94	-	7,643,840.94	-	7,561,798.57
Autism:								
Salaries of Teachers	403,704.00	403,704.00	115,731.83	115,731.83	519,435.83	519,435.83	519,435.83	519,435.83
Other Salaries for Instruction	339,041.00	339,041.00	21,741.07	21,741.07	360,782.07	360,782.07	306,335.56	306,335.56
Other Purchased Services	300.00	300.00	(300.00)	(300.00)				
General Supplies	9,516.44	9,516.44	(2,950.21)	(2,950.21)	6,566.23	6,566.23	5,692.12	5,692.12
Textbooks								
Other Objects								
Total Autism	-	752,561.44	-	134,222.69	-	886,784.13	-	831,463.51
Behavioral Disabilities:								
Salaries of Teachers	1,399,706.00	1,399,706.00	(17,106.96)	(17,106.96)	1,382,599.04	1,382,599.04	1,368,874.73	1,368,874.73
Other Salaries for Instruction	658,834.00	658,834.00	934.68	934.68	659,768.68	659,768.68	630,417.70	630,417.70
Purchased Professional - Educational Services	559.00	559.00	(559.00)	(559.00)				
Purchased Technical Services								
Other Purchased Services	24,182.00	24,182.00	(18,232.00)	(18,232.00)	5,950.00	5,950.00	499.76	499.76
General Supplies	4,337.00	4,337.00	(4,337.00)	(4,337.00)				
Textbooks	1,000.00	1,000.00	(1,000.00)	(1,000.00)				
Other Objects								
Total Behavioral Disabilities	-	2,089,618.00	-	(40,300.28)	-	2,049,317.72	-	1,999,792.19
Total								

**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, 2013**

	Original Budget		Budget Amendments		Final Budget		Actual Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Total General Fund	Actual Blended Resource Fund 15	Total General Fund
	Operating Fund Fund 11-13	Blended Resource Fund 15	Operating Fund Fund 11-13	Blended Resource Fund 15	Operating Fund Fund 11-13	Blended Resource Fund 15						
EXPENDITURES:												
General Current Expense (Cont'd):												
Special Education (Cont'd):												
Multiple Disabilities:												
Salaries of Teachers		\$ 286,457.00	\$	\$ 177,787.00	\$ 177,787.00	\$	\$ 464,244.00	\$	\$ 464,244.00	\$	\$ 439,361.23	\$ 439,361.23
Other Salaries for Instruction		262,620.00		(95,437.60)	(95,437.60)		227,182.40		227,182.40		218,459.62	218,459.62
Purchased Professional - Educational Services		558.00		(558.00)	(558.00)							
Purchased Technical Services												
Other Purchased Services		3,053.00		(2,103.00)	(2,103.00)		950.00		950.00			
General Supplies		1,411.00		(1,411.00)	(1,411.00)							
Textbooks												
Other Objects												
Total Multiple Disabilities		554,089.00		138,277.40	138,277.40		692,376.40		692,376.40		657,820.85	657,820.85
Resource Room/Center:												
Salaries of Teachers		10,641,370.00		(868,742.81)	(868,742.81)		9,682,627.19		9,682,627.19		9,489,547.09	9,489,547.09
Other Salaries for Instruction		132,239.00		24,364.40	24,364.40		156,603.40		156,603.40		140,894.38	140,894.38
Purchased Professional - Educational Services		1,458.00		(299.55)	(299.55)		1,158.45		1,158.45			
Purchased Technical Services												
Other Purchased Services		16,268.00		11,891.57	11,891.57		28,149.57		28,149.57		12,314.74	12,314.74
General Supplies		411.00		(411.00)	(411.00)							
Textbooks												
Other Objects												
Total Resource Room/Center		10,791,746.00		(923,207.39)	(923,207.39)		9,868,538.61		9,868,538.61		9,642,756.21	9,642,756.21
Preschool Disabilities - Full-Time:												
Salaries of Teachers		637,453.00		421,376.99	421,376.99		1,058,829.99		1,058,829.99		1,025,298.44	1,025,298.44
Other Salaries for Instruction		421,174.00		137,900.51	137,900.51		559,074.51		559,074.51		555,235.90	555,235.90
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services		20,084.00		(6,000.49)	(6,000.49)		14,083.51		14,083.51		9,529.55	9,529.55
General Supplies												
Textbooks												
Other Objects												
Total Preschool Disabilities - Full-Time		1,078,711.00		553,277.01	553,277.01		1,631,988.01		1,631,988.01		1,590,051.89	1,590,051.89
Cognitive - Severe:												
Salaries of Teachers												
Other Salaries for Instruction												
Total Cognitive - Severe												
Total Special Education		23,742,098.44		356,712.91	356,712.91		24,098,811.35		24,098,811.35		23,414,542.50	23,414,542.50
Bilingual Education:												
Salaries of Teachers		5,104,291.00		373,072.78	373,072.78		5,477,363.78		5,477,363.78		5,094,301.09	5,094,301.09
Other Salaries for Instruction		416,987.00		120,173.22	120,173.22		537,160.22		537,160.22		442,719.97	442,719.97
Purchased Professional - Educational Services												
Purchased Technical Services												
Other Purchased Services		2,250.00		(255.00)	(255.00)		1,995.00		1,995.00		86,465.54	86,465.54
General Supplies		47,943.00		(22,191.35)	(22,191.35)		25,751.65		25,751.65		15,192.98	15,192.98
Textbooks		8,491.00		0.10	0.10		8,491.10		8,491.10		7,644.77	7,644.77
Other Objects		900.00		(250.00)	(250.00)		650.00		650.00			
Total Bilingual Education		5,680,862.00		470,549.75	470,549.75		6,051,411.75		6,051,411.75		5,559,858.81	5,559,858.81
Total Special Education		29,422,960.44		827,262.66	827,262.66		30,250,223.40		30,250,223.40		29,014,391.31	29,014,391.31

**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, 2013**

	Original Budget		Budget Amendments		Total General Fund		Final Budget		Actual	
	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15
EXPENDITURES:										
General Current Expense (Cont'd):										
School Sponsored Co-curricular Activities - Instruction:										
Salaries	\$ 14,067.00	\$ 146,926.00	\$ 2,151.16	\$ 124,346.10	\$ 126,497.26	\$ 286,890.26	\$ 10,751.16	\$ 213,218.75	\$ 10,751.16	\$ 213,218.75
Other Purchased Services	20,468.00	39,656.00	(10,751.16)	(3,509.65)	(14,260.81)	4,651.15	4,562.29	1,451.15	4,562.29	1,451.15
Supplies and Materials		1,500.00		(1,500.00)		45,863.19		26,180.53		26,180.53
Other Objects										
Total School Sponsored Co-curricular Activities	34,535.00	187,082.00	(8,600.00)	119,336.45	110,736.45	337,404.60	15,313.45	240,850.43	15,313.45	240,850.43
School Sponsored Athletics - Instruction:										
Salaries	17,000.00	565,825.00	41,532.47	41,532.47	82,564.94	624,357.47	17,000.00	607,357.47	17,000.00	607,357.47
Other Purchased Services	4,500.00	15,678.78	6,000.00	6,000.00	12,500.00	33,136.78	2,050.00	11,788.39	2,050.00	11,788.39
General Supplies	10,500.00	172,578.03	(5,360.00)	102,005.18	96,645.18	279,723.21	4,806.10	244,067.26	4,806.10	244,067.26
Other Objects		50,043.00	900.00	(17,071.30)	(16,171.30)	33,871.70	900.00	28,439.45	900.00	28,439.45
Total School Sponsored Athletics	32,000.00	804,124.81	1,540.00	133,424.35	134,964.35	971,089.16	7,756.10	863,102.68	7,756.10	863,102.68
Other Instructional Programs - Instruction:										
Salaries	88,000.00	88,000.00				88,000.00	88,000.00	88,000.00	88,000.00	88,000.00
Other Salaries for Instruction										
Other Purchased Services										
Supplies and Materials										
Other Objects										
Total Other Instructional Programs - Instruction	88,000.00	88,000.00	-	-	-	88,000.00	88,000.00	88,000.00	88,000.00	88,000.00
Total Before/After School Programs - Instruction	124,000.00	892,086.81	1,540.00	133,424.35	134,964.35	1,043,572.78	70,045.00	1,043,572.78	70,045.00	1,043,572.78
Before/After School Programs - Support Services:										
Salaries	266,589.00	266,589.00	22,262.81	22,262.81	288,851.81	288,851.81	266,589.00	288,851.81	266,589.00	288,851.81
Purchased Services	3,000.00	3,000.00			3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Supplies and Materials	22,900.00	22,900.00	(14,490.00)	(14,490.00)	8,410.00	8,410.00	8,410.00	8,410.00	8,410.00	8,410.00
Other Objects										
Total Before/After School Programs - Support Services	292,489.00	292,489.00	7,772.81	7,772.81	300,261.81	300,261.81	300,261.81	300,261.81	300,261.81	300,261.81
Before/After School Programs - Instruction:										
Salaries	73,917.00	73,917.00	43,156.12	45,184.12	119,101.12	119,101.12	2,028.00	117,073.12	2,028.00	119,101.12
Purchased Services			2,028.00	6,508.90	8,536.90	8,536.90	2,028.00	6,508.90	2,028.00	8,536.90
Supplies and Materials										
Other Objects										
Total Before/After School Programs - Instruction	73,917.00	73,917.00	45,184.12	51,693.02	125,610.02	125,610.02	4,056.00	123,582.02	4,056.00	129,662.04
Total Before/After School Programs - Support Services	366,486.00	366,486.00	12,234.93	59,387.04	428,117.97	428,117.97	302,847.81	428,117.97	302,847.81	428,117.97
Summer School - Instruction:										
Salaries	1,019,964.00	1,214,552.00	(295,477.29)	(124,881.93)	(420,359.22)	794,192.78	724,486.71	68,706.07	724,226.82	26,094.55
Other Salaries for Instruction	30,000.00	30,000.00				30,000.00	30,000.00	30,000.00	5,801.25	5,801.25
Purchased Professional Services	122,550.00	122,550.00	(41,130.00)	(41,130.00)	(41,130.00)	81,420.00	81,420.00	79,056.00	79,056.00	79,056.00
Supplies and Materials	330,000.00	339,500.00	(198,540.00)	(3,000.00)	(201,540.00)	137,960.00	111,174.69	137,960.00	111,174.69	111,174.69
Textbooks										
Other Objects										
Total Summer School - Instruction	1,502,514.00	1,706,602.00	(535,147.29)	(127,881.93)	(663,029.22)	1,043,572.78	920,288.76	26,094.55	920,288.76	26,094.55
Summer School - Support Services:										
Salaries	127,179.00	128,602.00	253,477.29	1,378.32	254,855.61	383,457.61	380,656.29	2,801.32	380,656.29	1,378.32
Purchased Professional Services										
Other Purchased Services	2,200.00	2,200.00				2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
Supplies and Materials										
Total Summer School - Support Services	129,379.00	130,802.00	253,477.29	1,378.32	254,855.61	385,657.61	382,821.18	1,378.32	382,821.18	1,378.32
Total Instructional/Alternative Education Program - Instruction:	3,920,166.00	3,920,166.00	(50,000.00)	(50,000.00)	(50,000.00)	3,870,166.00	3,870,166.00	3,870,166.00	3,870,166.00	3,870,166.00
Instructional/Alternative Education Program - Instruction:										
Salaries	3,920,166.00	3,920,166.00	(50,000.00)	(50,000.00)	(50,000.00)	3,870,166.00	3,870,166.00	3,870,166.00	3,870,166.00	3,870,166.00
Purchased Professional and Technical Services										
Other Purchased Services										
Supplies and Materials										
Total Instructional/Alternative Education Program - Instruction	3,920,166.00	3,920,166.00	(50,000.00)	(50,000.00)	(50,000.00)	3,870,166.00	3,870,166.00	3,870,166.00	3,870,166.00	3,870,166.00

**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, 2013**

	Original Budget		Budget Amendments		Final Budget		Actual	
	Operating Fund Fund 11-13	Total General Fund	Operating Fund Fund 11-13	Total General Fund	Operating Fund Fund 11-13	Total General Fund	Operating Fund Fund 11-13	Total General Fund
EXPENDITURES:								
General Current Expense (Cont'd):								
Community Services Programs/Operations:								
Salaries	\$ 259,281.00	\$ 259,281.00	\$ 313,308.57	\$ 313,308.57	\$ 572,889.57	\$ 572,889.57	\$ 545,324.43	\$ 545,324.43
Other Purchased Services	10,000.00	10,000.00			10,000.00	10,000.00	4,485.50	4,485.50
Travel								
Supplies and Materials	3,800.00	3,800.00			3,800.00	3,800.00	1,899.00	1,899.00
Total Community Services Programs/Operations	273,081.00	273,081.00	313,308.57	313,308.57	586,689.57	586,689.57	551,708.93	551,708.93
Undistributed Expenditures - Instruction:								
Tuition - Other LEAs Within the State - Regular	1,090,100.00	1,090,100.00	(125,944.45)	(125,944.45)	964,155.55	964,155.55	902,522.44	902,522.44
Tuition - Other LEAs Within the State - Special	877,738.00	877,738.00	(150,665.88)	(150,665.88)	727,072.12	727,072.12	663,144.94	663,144.94
Tuition - County Voc. School Dist. - Regular	3,088,500.00	3,088,500.00	365,049.82	365,049.82	3,088,500.00	3,088,500.00	3,088,500.00	3,088,500.00
Tuition - County Special Services/Regional Day School	592,110.00	592,110.00	(943,116.74)	(943,116.74)	957,159.82	957,159.82	955,009.65	955,009.65
Tuition - Private Schools for the Disabled w/in State	6,655,158.00	6,655,158.00	(456,446.00)	(456,446.00)	6,112,039.26	6,112,039.26	5,915,303.18	5,915,303.18
Tuition - Private Schools for the Disabled & Other LEAs - Special, OIS State	474,173.00	474,173.00	(408,971.00)	(408,971.00)	17,227.00	17,227.00	17,227.00	17,227.00
Tuition - State Facilities	4,088,971.00	4,088,971.00	(110,271.35)	(110,271.35)	4,088,971.00	4,088,971.00	4,088,971.00	4,088,971.00
Tuition - Other	1,290,424.00	1,290,424.00			1,180,152.65	1,180,152.65	1,156,452.65	1,156,452.65
Total Undistributed Expenditures - Instruction	18,157,172.00	18,157,172.00	(1,021,394.60)	(1,021,394.60)	17,135,777.40	17,135,777.40	16,788,230.86	16,788,230.86
Undistributed Expenditures - Attendance and Social Work:								
Salaries	1,313,992.00	1,313,992.00	(153,314.36)	(153,314.36)	1,160,677.64	1,160,677.64	1,097,412.97	1,097,412.97
Salaries of Drop-Out Prevention Officer/Coordinators	838,475.72	838,475.72	28,454.82	28,454.82	867,930.54	867,930.54	865,889.04	865,889.04
Salaries of Family Support Teams	585,479.25	585,479.25	(50,389.89)	(50,389.89)	535,089.36	535,089.36	535,089.36	535,089.36
Salaries of Community/School Coordinators	545,229.00	545,229.00	(162,460.23)	(162,460.23)	382,768.77	382,768.77	382,768.77	382,768.77
Purchased Professional and Technical Services	557,009.00	557,009.00	(4,000.00)	(4,000.00)	553,009.00	553,009.00	553,009.00	553,009.00
Other Purchased Services	13,802.00	13,802.00	(2,500.00)	(2,500.00)	11,302.00	11,302.00	11,302.00	11,302.00
Supplies and Materials	21,500.00	21,500.00	(5,882.00)	(5,882.00)	15,618.00	15,618.00	15,326.35	15,326.35
Other Objects	15,000.00	15,000.00	1,000.00	1,000.00	16,000.00	16,000.00	824.00	824.00
Total Undistributed Expenditures - Attendance and Social Work	1,364,294.00	1,364,294.00	(158,314.36)	(158,314.36)	1,205,979.64	1,205,979.64	1,120,805.21	1,120,805.21
Undistributed Expenditures - Health Services:								
Salaries	248,696.00	248,696.00	95,957.20	95,957.20	344,653.20	344,653.20	344,650.44	344,650.44
Salaries of Secretarial and Clerical Assistants	228,023.00	228,023.00	30,662.55	30,662.55	258,685.55	258,685.55	258,685.55	258,685.55
Salaries of Social Services Coordinators	500.00	500.00	(2,500.00)	(2,500.00)	500.00	500.00	500.00	500.00
Purchased Professional and Technical Services	79,000.00	79,000.00	2,500.00	2,500.00	81,500.00	81,500.00	76,838.12	76,838.12
Other Purchased Services	3,500.00	3,500.00			3,500.00	3,500.00	3,500.00	3,500.00
Supplies and Materials	81,815.00	81,815.00	(1,000.00)	(1,000.00)	80,815.00	80,815.00	83,865.00	83,865.00
Other Objects								
Total Undistributed Expenditures - Health Services	413,001.00	413,001.00	95,957.20	95,957.20	508,958.20	508,958.20	483,603.07	483,603.07
Undistributed Expenditures - Speech, OT, PT & Related Services:								
Salaries	1,036,480.00	1,036,480.00	205,504.91	205,504.91	1,241,984.91	1,241,984.91	1,241,984.91	1,241,984.91
Purchased Professional Educational Services	750,000.00	750,000.00	(50,680.00)	(50,680.00)	699,320.00	699,320.00	527,942.25	527,942.25
Supplies and Materials	3,000.00	3,000.00			3,000.00	3,000.00	1,685.30	1,685.30
Total Undistributed Expenditures - Speech, OT, PT & Related Services	1,789,480.00	1,789,480.00	154,824.91	154,824.91	1,944,304.91	1,944,304.91	1,771,612.46	1,771,612.46
Undistributed Expenditures - Extra Service:								
Salaries	400,000.00	400,000.00	418,000.00	418,000.00	818,000.00	818,000.00	662,116.45	662,116.45
Purchased Professional Educational Services	15,000.00	15,000.00			15,000.00	15,000.00	11,744.87	11,744.87
Supplies and Materials								
Other Objects								
Total Undistributed Expenditures - Students - Extra Service	415,000.00	415,000.00	418,000.00	418,000.00	833,000.00	833,000.00	673,861.32	673,861.32

**CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2013**

	Original Budget		Budget Amendments		Final Budget		Actual	
	Operating Fund 11-13	Total General Fund						
EXPENDITURES:								
General Current Expense (Cont'd):								
Undistributed Expenditures - Guidance:								
Salaries of Other Professional Staff	\$ 577,620.00	\$ 4,447,471.00	\$ (138,079.15)	\$ 478,115.16	\$ 439,540.85	\$ 4,925,586.16	\$ 439,540.85	\$ 4,925,586.16
Salaries of Secretarial and Clerical Assistants	209,179.00	781,615.00	(42,013.36)	(72,047.68)	167,165.64	709,567.32	167,165.64	709,567.32
Other Salaries		2,800.00		4,000.00		6,800.00		6,800.00
Purchased Professional Educational Services	215,799.00	219,799.00	(61,140.00)	(62,640.00)	154,659.00	157,159.00	107,474.41	108,974.41
Other Purchased Professional and Technical Services	5,000.00	7,000.00	2,000.00	(2,000.00)	5,000.00	5,000.00	692.81	692.81
Supplies and Materials	50,000.00	93,914.00	7,397.11	(6,157.79)	57,397.11	87,756.21	51,851.94	77,388.60
Other Objects	1,000.00	1,500.00			1,000.00	500.00		
Total Undistributed Expenditures - Guidance	1,058,598.00	4,495,501.00	(233,635.40)	573,105.09	824,762.60	5,068,606.09	766,725.65	5,032,060.49
Undistributed Expenditures - Child Study Teams:								
Salaries of Other Professional Staff	3,735,191.00	3,735,191.00	(272,370.17)	(272,370.17)	3,462,820.83	3,462,820.83	3,361,500.96	3,361,500.96
Salaries of Secretarial and Clerical Assistants	452,963.00	452,963.00	13,919.21	13,919.21	466,882.21	466,882.21	466,882.21	466,882.21
Other Salaries	942,354.00	942,354.00	117,325.28	117,325.28	1,059,679.28	1,059,679.28	1,059,679.28	1,059,679.28
Purchased Professional Educational Services	10,000.00	10,000.00	93,180.00	93,180.00	103,180.00	103,180.00	70,327.25	70,327.25
Other Purchased Professional and Technical Services	25,000.00	25,000.00	(25,000.00)	(25,000.00)				
Other Purchased Services	15,000.00	15,000.00			15,000.00	15,000.00	7,143.42	7,143.42
Supplies and Materials	23,200.00	23,200.00			23,200.00	23,200.00	15,661.86	15,661.86
Other Objects	1,000.00	1,000.00			1,000.00	1,000.00		
Total Undistributed Expenditures - Child Study Teams	5,204,708.00	5,204,708.00	(72,945.68)	(72,945.68)	5,131,762.32	5,131,762.32	4,881,194.58	4,881,194.58
Undistributed Expenditures - Improvement of Instructional Services:								
Salaries of Supervisors of Instruction	2,260,758.00	2,371,724.00	193,823.69	204,232.69	2,454,551.69	2,576,016.69	2,250,097.66	2,341,438.94
Salaries of Other Professional Staff	87,319.00	263,778.00	22,376.94	(123,230.27)	109,697.94	140,547.73	109,697.94	140,547.73
Salaries of Secretarial and Clerical Assistants	330,844.00	330,844.00	36,010.00	36,010.00	366,854.00	366,854.00	361,632.10	361,632.10
Other Salaries	31,300.00	31,300.00			31,300.00	31,300.00	2,088.00	2,088.00
Salaries of Facilitators, Math Coaches & Literacy Coaches	232,612.00	2,276,484.00	247.00	(1,487,410.34)	232,859.00	1,189,320.66	232,859.00	721,675.85
Purchased Professional Educational Services	15,000.00	41,246.00	10,000.00	(22,877.72)	25,000.00	43,368.28	20,083.00	31,406.28
Other Purchased Professional and Technical Services	19,000.00	9,000.00	(10,000.00)	(5,900.00)	9,000.00	12,100.00	8,880.51	11,980.51
Other Purchased Services	23,500.00	2,750.00	35,000.01	(34,650.01)	58,500.01	60,900.01	37,922.23	37,922.23
Supplies and Materials	28,700.00	89,192.00	(300.00)	(31,877.79)	28,400.00	28,400.00	22,038.40	32,744.71
Other Objects	2,000.00	2,000.00	300.00	300.00	2,300.00	2,300.00	1,486.66	1,486.66
Total Undistributed Expenditures - Improvement of Instructional Services	3,061,033.00	2,814,785.00	289,459.64	(1,683,556.06)	3,350,492.64	1,131,228.94	3,046,985.40	3,683,123.01
Undistributed Expenditures - Educational Media/Library:								
Salaries	945,046.00	1,926,202.00	(92,989.42)	(238,959.86)	852,056.58	1,687,243.14	824,077.44	1,424,265.54
Salaries of Technology Coordinators	1,366,953.00	1,621,798.00	290,759.36	92,577.99	1,657,712.38	1,714,376.99	1,613,688.76	1,675,518.85
Purchased Professional and Technical Services		7,300.00		799.00		8,099.00		1,615,400.76
Purchased Technical Services		40,499.00		(20,354.00)		20,145.00		2,593.00
Other Purchased Services	38,000.00	541,654.22	(38,000.00)	(93,645.40)		448,008.82	366,960.08	366,960.08
Supplies and Materials		810.00		(249.00)		561.00		361.00
Other Objects								
Total Undistributed Expenditures - Educ. Media/Library	2,349,999.00	4,138,264.22	159,769.96	(259,830.27)	2,509,769.96	3,878,433.95	2,437,776.20	5,909,176.67

**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, 2013**

	Original Budget		Budget Amendments		Final Budget		Actual	
	Operating Fund 11-13	Total General Fund						
EXPENDITURES:								
General Current Expense (Cont'd):								
Undistributed Expenditures - Support Services - General Admin.:								
Salaries	\$ 1,247,568.00	\$ 1,247,568.00	\$ 597,264.00	\$ 597,264.00	\$ 1,844,832.00	\$ 1,844,832.00	\$ 1,842,240.46	\$ 1,842,240.46
Legal Services	755,000.00	755,000.00	210,377.53	210,377.53	965,377.53	965,377.53	830,446.27	830,446.27
Audit Fees	250,000.00	250,000.00	(51,000.00)	(51,000.00)	199,000.00	199,000.00	199,000.00	199,000.00
Architectural/Engineering Services	100,000.00	100,000.00	250,000.00	250,000.00	350,000.00	350,000.00	82,915.84	82,915.84
Other Purchased Professional Services	102,286.58	102,286.58	367,550.00	367,550.00	469,836.58	469,836.58	421,073.58	421,073.58
Purchased Technical Services	118,719.00	118,719.00	13,835.98	13,835.98	132,554.98	132,554.98	119,171.98	119,171.98
Communications/Telephone	700,000.00	700,000.00	64,005.08	64,005.08	764,005.08	764,005.08	665,661.38	665,661.38
BOE Other Purchased Services	14,000.00	14,000.00	7,800.00	7,800.00	21,800.00	21,800.00	20,750.49	20,750.49
Other Purchased Services	239,650.00	239,650.00	38,273.00	38,273.00	277,923.00	277,923.00	270,650.24	270,650.24
Supplies and Materials	58,906.56	58,906.56	10,988.89	10,988.89	69,895.45	69,895.45	57,321.07	57,321.07
BOE In-House Training/Meeting Supplies	20,000.00	20,000.00	5,300.00	5,300.00	25,300.00	25,300.00	21,980.89	21,980.89
Judgments Against the School District	328,207.55	328,207.55	(231,000.00)	(231,000.00)	97,207.55	97,207.55	63,277.70	63,277.70
Miscellaneous Expenditures	13,375.00	13,375.00	(1,984.00)	(1,984.00)	11,391.00	11,391.00	10,228.38	10,228.38
BOE Membership Dues and Fees	46,425.00	46,425.00	(1,700.00)	(1,700.00)	44,725.00	44,725.00	44,546.56	44,546.56
Total Undistributed Expenditures - Support Services - General Admin.	3,994,137.69	3,994,137.69	1,278,820.48	1,278,820.48	5,272,958.17	5,272,958.17	4,669,264.84	4,669,264.84
Instructional Staff Training Services:								
Instructional Staff Training Services:								
Salaries of Supervisors of Instruction	594,759.00	594,759.00	(174,673.57)	(174,673.57)	420,085.43	420,085.43	420,085.43	420,085.43
Salaries of Other Professional Staff	101,714.00	101,714.00	(30,525.49)	(30,525.49)	71,188.51	71,188.51	71,188.51	71,188.51
Salaries of Secretarial and Clerical Assistants	140,409.00	140,409.00	(88,741.32)	(88,741.32)	51,667.68	51,667.68	45,770.21	45,770.21
Other Salaries			37,760.34	37,760.34	37,760.34	37,760.34	32,842.17	32,842.17
Purchased Professional - Educational Services	51,000.00	51,000.00	(32,056.00)	(32,056.00)	18,944.00	18,944.00	33,078.00	33,078.00
Other Purchased Professional and Technical Services	2,100.00	2,100.00	(250.00)	(250.00)	1,850.00	1,850.00	2,330.51	2,330.51
Other Purchased Services	28,050.00	28,050.00	(17,613.16)	(17,613.16)	10,436.84	10,436.84	3,541.42	3,541.42
Supplies and Materials	3,000.00	3,000.00	1,925.77	1,925.77	4,925.77	4,925.77	762.50	762.50
Other Objects	1,000.00	1,000.00			1,000.00	1,000.00	89.00	89.00
Total Undistributed Expenditures - Instructional Staff Training Services	922,032.00	922,032.00	(297,225.90)	(297,225.90)	624,806.10	624,806.10	586,901.75	586,901.75
Support Services - School Admin.:								
Support Services - School Admin.:								
Salaries of Principals/Assistant Principals	5,730,847.00	5,730,847.00	(92,074.43)	(92,074.43)	5,638,772.57	5,638,772.57	5,547,482.50	5,547,482.50
Salaries of Other Professional Staff	1,000.00	1,000.00			1,000.00	1,000.00		
Salaries of Secretarial and Clerical Assistants	2,236,869.00	2,236,869.00	112,522.86	112,522.86	2,349,391.86	2,349,391.86	2,222,287.48	2,222,287.48
Other Salaries			14,648.19	14,648.19	14,648.19	14,648.19	124,012.60	124,012.60
Purchased Professional and Technical Services	148,104.00	148,104.00	(11,255.53)	(11,255.53)	136,848.47	136,848.47		
Other Purchased Services	36,413.00	36,413.00	161,294.19	161,294.19	397,707.19	397,707.19	308,403.63	308,403.63
Travel	222,935.00	222,935.00	429.31	429.31	223,364.31	223,364.31	6,169.00	6,169.00
Supplies and Materials	7,525.00	7,525.00			7,525.00	7,525.00		
Other Objects								
Total Undistributed Expenditures - Support Services - School Admin.	8,363,693.00	8,363,693.00	185,564.59	185,564.59	8,549,257.59	8,549,257.59	8,219,882.38	8,219,882.38
Undistributed Expenditures - Central Services:								
Undistributed Expenditures - Central Services:								
Salaries	3,354,563.00	3,354,563.00	46,546.40	46,546.40	3,401,109.40	3,401,109.40	3,245,171.51	3,245,171.51
Purchased Professional Services	338,000.00	338,000.00	385,182.92	385,182.92	723,182.92	723,182.92	577,423.18	577,423.18
Purchased Technical Services	237,278.00	237,278.00	(36,541.80)	(36,541.80)	200,736.20	200,736.20	171,193.13	171,193.13
Other Purchased Services	83,750.00	83,750.00	235.85	235.85	83,985.85	83,985.85	62,878.70	62,878.70
Supplies and Materials	153,216.32	153,216.32	72,058.84	72,058.84	225,275.16	225,275.16	164,989.47	164,989.47
Other Objects								
Miscellaneous Expenditures	4,900.00	4,900.00	3,774.00	3,774.00	8,674.00	8,674.00	8,068.84	8,068.84
Total Undistributed Expenditures - Central Services	4,171,707.32	4,171,707.32	471,256.21	471,256.21	4,642,963.53	4,642,963.53	4,228,724.83	4,228,724.83

**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, 2013**

	Original Budget		Budget Amendments		Final Budget		Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Actual Blended Resource Fund 15	Total General Fund
	Operating Fund Fund 11-13	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Operating Fund Fund 11-13	Blended Resource Fund 15					
EXPENDITURES:											
General Current Expense (Cont'd):											
Undistributed Expenditures -											
Admin. Info. Tech.											
Purchased Professional Services	\$ 421,745.00	\$ 421,745.00	\$ 216,328.23	\$ -	\$ 640,073.23	\$ 640,073.23	\$ 604,072.00	\$ -	\$ 604,072.00	\$ -	\$ 604,072.00
Purchased Technical Services	359,414.00	359,414.00	721,171.10	(67,113.38)	1,080,565.10	1,080,565.10	987,249.13		987,249.13		987,249.13
Miscellaneous Purchased Services	67,113.38	67,113.38	(67,113.38)								
Supplies and Materials	289,243.40	289,243.40	105,100.00		374,343.40	374,343.40	359,407.40		359,407.40		359,407.40
Other Objects	6,000.00	6,000.00			6,000.00	6,000.00	3,760.00		3,760.00		3,760.00
Total Undistributed Expenditures -	1,123,515.78	1,123,515.78	977,485.95	-	2,101,001.73	2,101,001.73	1,954,508.53	-	1,954,508.53	-	1,954,508.53
Admin. Info. Tech.											
School Facilities:											
Salaries	1,627,281.00	1,627,281.00	541,447.20		2,168,728.20	2,168,728.20	2,168,727.25		2,168,727.25		2,168,727.25
Cleaning, Repair, and Maintenance Service	3,752,805.58	3,752,805.58	462,233.94		4,215,039.52	4,215,039.52	3,649,569.08		3,649,569.08		3,649,569.08
General Supplies	502,459.09	502,459.09	21,000.00		523,459.09	523,459.09	448,087.40		448,087.40		448,087.40
Other Objects											
Total Undistributed Expenditures -	5,882,545.67	5,882,545.67	1,024,681.14	-	6,907,226.81	6,907,226.81	6,266,383.73	-	6,266,383.73	-	6,266,383.73
Required Maintenance for School Facilities											
Undistributed Expenditures - Custodial Services:											
Salaries	7,596,208.00	7,596,208.00	(172,634.49)	\$ -	7,423,573.51	7,423,573.51	7,336,506.16	\$ 86,967.35	7,336,506.16	\$ 86,967.35	7,336,506.16
Salaries of Non-Instructional Aides	1,160,839.00	1,160,839.00	(90,678.45)		1,070,160.55	1,070,160.55	957,335.88		957,335.88		957,335.88
Purchased Professional and Technical Services	265,180.87	265,180.87	200.00		265,380.87	265,380.87	222,915.62		222,915.62		222,915.62
Rental of Land and Building - Other Than Lease Purchase	19,000.00	19,000.00			19,000.00	19,000.00	5,653.55		5,653.55		5,653.55
Cleaning, Repair, and Maintenance Service	1,319,000.00	1,319,000.00	(304,654.28)		1,014,345.72	1,014,345.72	815,854.06		815,854.06		815,854.06
Other Purchased Property Services	1,089,000.00	1,089,000.00	35,826.85		1,124,826.85	1,124,826.85	1,106,135.80		1,106,135.80		1,106,135.80
Insurance	1,304,600.00	1,304,600.00	(21,852.41)		1,282,747.59	1,282,747.59	1,282,747.59		1,282,747.59		1,282,747.59
Miscellaneous Purchased Services	85,000.00	85,000.00	(47,406.20)		37,593.80	37,593.80	20,714.70		20,714.70		20,714.70
Supplies and Materials	998,324.78	920,524.78	131,900.00	(11,000.00)	1,040,224.78	1,040,224.78	941,523.34		941,523.34		941,523.34
Energy (Heat & Electricity)	1,200,000.00	1,200,000.00	417,563.78		1,617,563.78	1,617,563.78	1,590,950.77		1,590,950.77		1,590,950.77
Energy (Natural Gas)	5,950,000.00	5,950,000.00	(1,651,009.14)		4,298,990.86	4,298,990.86	4,124,655.41		4,124,655.41		4,124,655.41
Energy (Electricity)	15,000.00	15,000.00			15,000.00	15,000.00	6,146.75		6,146.75		6,146.75
Energy (Oil)	58,200.00	58,200.00	(1,700.00)		56,500.00	56,500.00	42,244.50		42,244.50		42,244.50
Other Objects											
Total Undistributed Expenditures - Custodial Services	19,809,513.65	19,809,513.65	(1,613,765.89)	(101,678.45)	18,195,747.76	18,195,747.76	17,456,048.25	867,335.88	17,456,048.25	867,335.88	18,113,384.13
Undistributed Expenditures - Care and Upkeep of Grounds:											
Purchased Professional Services	44,498.58	44,498.58	(44,498.58)								
Cleaning, Repair, and Maintenance Service	160,000.00	160,000.00	219,565.50		379,565.50	379,565.50	301,832.60		301,832.60		301,832.60
General Supplies	69,500.00	69,500.00	(30,000.00)		39,500.00	39,500.00	10,830.02		10,830.02		10,830.02
Total Undistributed Expenditures -	273,998.58	273,998.58	145,066.92	-	419,065.50	419,065.50	312,662.62	-	312,662.62	-	312,662.62
Care and Upkeep of Grounds											
Undistributed Expenditures - Security:											
Salaries	326,574.00	3,362,965.00	309,263.48	194,506.72	635,657.48	635,657.48	594,665.17		594,665.17		3,996,669.36
Other Salaries											
Purchased Professional and Technical Services	102,933.00	102,933.00	(54,890.00)		48,043.00	48,043.00	41,881.51		41,881.51		41,881.51
Cleaning, Repair, and Maintenance Service	75,530.00	75,530.00	(17,127.00)		58,403.00	58,403.00	49,568.85		49,568.85		49,568.85
Miscellaneous Purchased Services			2,375.26		2,375.26	2,375.26	1,755.52		1,755.52		1,755.52
Supplies and Materials	183,180.00	57,790.00	(23,638.26)	(23,206.20)	159,541.74	159,541.74	104,782.04		104,782.04		126,700.06
Other Objects			400.00		400.00	400.00	368.00		368.00		368.00
Total Undistributed Expenditures - Security	688,217.00	3,440,755.00	216,403.48	171,300.52	904,622.48	904,622.48	783,021.09	3,335,922.21	783,021.09	3,335,922.21	4,118,943.30

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, 2013

	Original Budget		Budget Amendments		Final Budget		Actual	
	Operating Fund 11-13	Total General Fund						
EXPENDITURES:								
General Current Expense (Cont'd):								
Undistributed Expenditures - Student Transportation:								
Salaries for Non-Instructional Aids	\$ 74,817.00	\$ 74,817.00	\$ (70,532.52)	\$ (70,532.52)	\$ 4,284.48	\$ 4,284.48	\$ 4,284.48	\$ 4,284.48
Salaries for Pupil Transportation	308,499.00	308,499.00	50,287.16	50,287.16	358,786.16	358,786.16	357,564.47	357,564.47
Salaries for Pupil Transportation (Between Home & School) - Regular			(6,391.97)	(6,391.97)	33,608.03	33,608.03	15,975.03	15,975.03
Salaries for Pupil Transportation (Between Home & School) - Special Education			(15,000.00)	(15,000.00)	26,000.00	26,000.00	6,099.38	6,099.38
Salaries for Pupil Transportation (Other than Between Home & School) - Regular			643,360.55	643,360.55	2,579,167.55	2,579,167.55	2,300,635.34	2,300,635.34
Purchased Professional and Technical Services	40,000.00	40,000.00	(23,000.00)	(23,000.00)	263,500.00	263,500.00	131,435.57	394,148.53
Cleaning, Repair, and Maintenance Services	20,000.00	20,000.00	(668,872.20)	(668,872.20)	5,067,526.30	5,067,526.30	4,956,465.78	4,956,465.78
Lease Purchase Payments - School Buses	41,000.00	41,000.00	(67,000.00)	(67,000.00)	226,000.00	226,000.00	179,098.38	179,098.38
Contracted Services (Between Home & School) - Vendors	67,000.00	67,000.00						
Contracted Services (Other than Between Home & School) - Vendors	1,935,807.00	1,935,807.00						
Contracted Services (Sp. Ed. Stds.) - Vendors	286,500.00	286,500.00	(23,000.00)	(23,000.00)	263,500.00	263,500.00	131,435.57	394,148.53
Contracted Services - Aid in Lieu of - Nonpublic Sch.	5,726,398.50	5,726,398.50	(668,872.20)	(668,872.20)	5,067,526.30	5,067,526.30	4,956,465.78	4,956,465.78
Contracted Services - Aid in Lieu of - Charter Sch.	286,000.00	286,000.00	(60,000.00)	(60,000.00)	226,000.00	226,000.00	179,098.38	179,098.38
Miscellaneous Purchased Services	8,000.00	8,000.00						
Supplies and Materials	20,000.00	20,000.00						
Other Objects	1,500.00	1,500.00						
Total Undistributed Expenditures - Student Transportation	8,815,521.50	9,145,114.50	(217,148.98)	(159,125.11)	8,598,372.52	8,985,995.39	7,955,326.90	8,216,039.95
Undistributed Expenditures - Unallocated Employee Benefits:								
Social Security	2,080,705.00	3,673,408.00	323,589.15	343,727.06	2,404,304.15	4,017,133.06	1,132,195.04	2,385,018.08
Other Retirement Contributions - PERS	4,391,113.36	5,230,394.36	(322,787.17)	(322,787.40)	4,068,326.19	4,907,546.96	4,068,510.49	4,907,731.26
Unemployment Compensation	250,000.00	250,000.00	200,000.00	200,000.00	450,000.00	450,000.00	450,000.00	450,000.00
Workers Compensation	2,911,400.00	2,911,400.00	465,345.78	465,345.78	3,376,745.78	3,376,745.78	3,376,745.78	3,376,745.78
Health Benefits	35,587,072.00	35,587,072.00	(3,264,666.17)	(3,264,666.17)	32,322,405.83	32,322,405.83	31,980,919.14	31,980,919.14
Tuition Reimbursement	272,950.00	272,950.00	14,886.57	14,886.57	287,836.57	287,836.57	103,257.50	103,257.50
Other Employee Benefits	2,455,020.00	2,455,020.00	(250,000.00)	(250,000.00)	2,205,020.00	2,205,020.00	1,991,172.52	1,991,172.52
Total Undistributed Expenditures - Unallocated Employee Benefits	47,948,260.36	50,380,192.36	(2,833,621.84)	(2,813,494.16)	45,114,638.52	47,566,689.20	43,102,760.47	45,144,844.28
On-behalf TPAF Pension Contributions (Non-Budgeted)								
Reimbursed T.P.A.F. Social Security Contributions - (Non-Budgeted)								
Total Undistributed Expenditures	127,442,734.55	160,965,226.74	(1,216,526.76)	(1,329,473.30)	126,226,207.79	157,519,221.68	143,774,009.20	172,754,170.32
Total General Current Expense	138,153,513.57	123,372,004.88	552,860.03	582,114.65	138,706,373.60	282,107,633.10	155,631,919.44	271,626,547.87
Capital Outlay:								
Equipment:								
Regular Programs - Instruction:								
Kindergarten								
Grades 1-5	14,000.00	14,000.00	(14,000.00)	(14,000.00)	844,110.19	1,014,945.41	630,154.15	120,409.93
Grades 6-8	194,330.00	194,330.00	(23,484.78)	(23,484.78)	353,981.69	42,663.20	257,915.45	39,523.07
Grades 9-12	62,582.00	62,582.00	(19,918.80)	(19,918.80)	163,376.17	23,600.00	119,037.90	19,551.40
Special Education - Instruction:								
Preschool Disabilities - Full-Time								
Cognitive - Mild								
Cognitive - Moderate								
Learning and/or Language Disabilities								
Behavioral Disabilities								
Multiple Disabilities								
Resource Room - Resource Center								
School Sponsored Athletics - Instruction								
Bilingual Education - Instruction								
Vocational Programs Local - Instruction								
Other Instructional Programs - Instruction								
Total Capital Outlay	240,912.00	240,912.00	(23,484.78)	(23,484.78)	1,001,468.05	1,041,110.19	844,110.19	120,409.93
Total General Current Expense	138,394,425.57	123,612,916.88	529,375.25	558,629.87	139,707,641.65	283,620,853.87	156,476,030.63	271,777,080.80

**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, 2013**

	Original Budget		Budget Amendments		Final Budget		Actual	
	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Total General Fund
Other Financing Sources (Uses):								
Operating Transfers Out:								
Transfer to Special Revenue Fund--Preschool Programs--Regular	\$ (949,912.00)	\$ (949,912.00)	\$ (17,972.00)	\$ (17,972.00)	\$ (967,884.00)	\$ (967,884.00)	\$ (967,884.00)	\$ (967,884.00)
Transfer to Capital Projects Fund--Capital Outlay Transfer			(974,779.25)	(974,779.25)	(974,779.25)	(974,779.25)	(974,779.25)	(974,779.25)
Contribution to School-Based Budgets	(117,852,060.00)	(117,852,060.00)	7,721.00	(117,844,339.00)	(117,844,339.00)	(117,844,339.00)	(111,004,650.35)	(111,004,650.35)
Operating Transfers In:								
Contribution to School-Based Budgets - General	\$ 117,852,060.00	117,852,060.00	\$ (7,721.00)	(7,721.00)	\$ 117,844,339.00	117,844,339.00	\$ 111,004,650.35	111,004,650.35
Contribution to School-Based Budgets - Special Revenue	5,817,808.00	5,817,808.00	7,721.00	7,721.00	5,825,529.00	5,825,529.00	5,517,805.90	5,517,805.90
Cancellation of Accounts Receivable							(299,656.39)	(299,656.39)
Interfund Adjustments							838,253.32	838,253.32
Cancelled/(Additional) Prior Year Orders							707,631.97	707,631.97
Total Other Financing Sources (Uses)	(118,801,972.00)	4,867,896.00	(985,030.25)	(10,251.00)	(119,787,002.25)	3,882,665.75	(111,701,084.70)	4,821,371.55
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(30,118,269.01)	(30,137,462.89)	\$ 974,779.25	\$ 974,779.25	(30,118,269.01)	(19,203.88)	(9,893,975.02)	(9,985,225.56)
Fund Balances - July 1	68,799,349.81	68,818,553.69			68,799,349.81	68,818,553.69	68,799,349.81	68,818,553.69
Fund Balances - June 30	\$ 38,681,090.80	\$ 38,681,090.80	\$ -	\$ 974,779.25	\$ 38,681,090.80	\$ 38,681,090.80	\$ 59,305,374.79	\$ 59,433,328.13
Reconciliation:								
Restricted:								
Capital Reserve							\$ 65,549.62	\$ 65,549.62
Maintenance Reserve							2,515,000.00	2,515,000.00
Emergency Reserve							1,000,000.00	1,000,000.00
Excess Surplus--Current Year							10,446,261.10	10,446,261.10
Excess Surplus--Prior Year--Designated for Subsequent Year's Expenditures							28,788,448.00	28,788,448.00
Committed:								
Year-End Encumbrances								
Assigned:								
Year-End Encumbrances							4,462,773.76	4,560,727.10
Designated for Subsequent Year's Expenditures							5,505,748.00	5,505,748.00
Other Purposes								
Unassigned							6,531,594.31	6,531,594.31
Reconciliation to Governmental Funds Statements (GAAP):								
Last State Aid Payment Not Recognized on GAAP Basis							(26,945,465.00)	(26,945,465.00)
Fund Balance per Governmental Funds (GAAP)	\$ 32,359,909.79	\$ 32,487,863.13	\$ 127,953.34	\$ 127,953.34	\$ 32,359,909.79	\$ 32,487,863.13	\$ 127,953.34	\$ 32,487,863.13

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 Budgetary Comparison Schedule - Education Jobs Fund
 GENERAL FUND
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Modifications	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
REVENUES:					
Federal Sources:					
Education Jobs Fund		\$ 24,030.00	\$ 24,030.00	\$ 24,030.00	-
Total - Federal Sources	-	24,030.00	24,030.00	24,030.00	-
Total Revenues	-	24,030.00	24,030.00	24,030.00	-
EXPENDITURES:					
GENERAL CURRENT EXPENSE:					
Undistributed Expenditures - Custodial Services:					
Salaries		24,030.00	24,030.00	24,030.00	-
Unallocated Benefits - Employee Benefits:					
Social Security Contributions					
Undistributed Expenditures		24,030.00	24,030.00	24,030.00	-
Total Current Expense	-	24,030.00	24,030.00	24,030.00	-
Total Expenditures	-	24,030.00	24,030.00	24,030.00	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 Budgetary Comparison Schedule
 Special Revenue Fund
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments/ Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
REVENUES:					
Local Sources:					
Revenue from Local Sources	\$ -	\$ 73,399.48	\$ 73,399.48	\$ 34,720.54	\$ (38,678.94)
State Sources:					
Preschool Education Aid	\$ 30,128,706.00	529,703.30	30,658,409.30	27,697,703.19	(2,960,706.11)
NJ Coordinated School Health		1,166.53	1,166.53		(1,166.53)
Nonpublic Aid	1,468,606.00	706,560.55	2,175,166.55	1,309,604.13	(865,562.42)
Adult Basic Education	89,200.00	(40,600.00)	48,600.00	47,815.80	(784.20)
Total - State Sources	31,686,512.00	1,196,830.38	32,883,342.38	29,055,123.12	(3,828,219.26)
Federal Sources:					
No Child Left Behind					
Title I	9,927,612.00	1,716,140.14	11,643,752.14	8,617,186.12	(3,026,566.02)
Title I - SIA		9,561,949.75	9,561,949.75	6,041,339.54	(3,520,610.21)
Title IIA	2,115,011.00	2,718,632.11	4,833,643.11	1,880,940.86	(2,952,702.25)
Title IID		60.00	60.00		(60.00)
Title III	277,063.00	383,295.01	660,358.01	344,540.63	(315,817.38)
Title III - Immigrant	58,973.00	(34,491.69)	24,481.31	9,720.65	(14,760.66)
I.D.E.A., Part B, Basic					
I.D.E.A., Part B, Preschool Incentive	3,598,578.00	1,978,420.61	5,576,998.61	4,580,619.22	(996,379.39)
Mental Health Systems Collaborative Project (464)	124,158.00	150,215.32	274,373.32	160,254.22	(114,119.10)
School Based Youth Services Program-Helping Everyone Achieve		282,174.63	282,174.63	182,060.91	(100,113.72)
Through Reading Grant (HEAR)					
Truancy Reduction and Youth Services		246,328.00	246,328.00	69,298.59	(177,029.41)
Jobs for America's Graduates		160,000.00	160,000.00	125,017.80	(34,982.20)
Comprehensive High School Smaller Learning Communities		54,477.35	54,477.35	46,753.68	(7,723.67)
Teaching American History		113,934.50	113,934.50	92,498.28	(21,436.22)
School Based Youth Services Programs		223,466.77	223,466.77	191,385.14	(32,081.63)
Carl D. Perkins Vocational Education	1,503,142.00	691,962.98	2,195,104.98	1,955,535.72	(239,569.26)
Fit for Life Program		206,888.28	206,888.28	155,929.37	(50,958.91)
Race to the Top		540,635.74	540,635.74	165,764.05	(374,871.69)
Elementary and Secondary Counseling		930,157.00	930,157.00	222,173.68	(707,983.32)
		8,041.44	8,041.44		(8,041.44)
Total - Federal Sources	17,604,537.00	19,932,287.94	37,536,824.94	24,841,018.46	(12,695,806.48)
Total Revenues	49,291,049.00	21,202,517.80	70,493,566.80	53,930,862.12	(16,562,704.68)

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 Budgetary Comparison Schedule
 Special Revenue Fund
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Amendments/ Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
EXPENDITURES:					
Instruction:					
Salaries of Teachers	\$ 17,237,426.00	\$ (2,882,785.74)	\$ 14,354,640.26	\$ 9,146,153.00	\$ 5,208,487.26
Other Salaries for Instruction	2,371,388.00	(301,972.00)	2,069,416.00	1,832,618.89	236,797.11
Purchased Professional and Technical Services		1,095,319.54	1,095,319.54	514,037.98	581,281.56
Other Purchased Services (400-500 series)	76,200.00	3,451,790.98	3,527,990.98	3,494,847.28	33,143.70
General Supplies	554,949.00	3,316,399.62	3,871,348.62	2,666,592.71	1,204,755.91
Textbooks	53,600.00	15,401.55	69,001.55	54,245.07	14,756.48
Other Objects		53,334.15	53,334.15	25,208.11	28,126.04
Total Instruction	20,293,563.00	4,747,488.10	25,041,051.10	17,733,703.04	7,307,348.06
Support Services:					
Salaries - Teachers		3,142,960.87	3,142,960.87	1,977,230.55	1,165,730.32
Salaries - Supervisors of Instruction	231,182.00		231,182.00	227,924.31	3,257.69
Salaries of Program Directors	912,011.00		912,011.00	798,112.50	113,898.50
Salaries of Other Professional Staff	1,475,803.00	3,190.00	1,478,993.00	1,246,468.74	232,524.26
Salaries of Secretarial and Clerical Assistants	201,261.00	36,156.00	237,417.00	235,712.11	1,704.89
Other Salaries	221,218.00	327,682.36	548,900.36	506,450.10	42,450.26
Community Parent Involvement Coordinator Salary	58,037.00		58,037.00	45,554.22	12,482.78
Facilitator Salary	702,400.00		734,065.00	734,064.95	0.05
Personal Services - Employee Benefits	3,959,313.00	1,579,060.58	5,538,373.58	4,463,481.56	1,074,892.02
Purchased Professional - Educational Services	14,430,444.00	2,559,966.53	16,990,410.53	15,075,203.96	1,915,206.57
Purchased Professional and Technical Services	79,296.00	5,290,393.75	5,369,689.75	2,828,502.77	2,541,186.98
Other Purchased Services		993,536.65	993,536.65	554,073.83	439,462.82
Cleaning, Repair and Maintenance	650,000.00		650,000.00	565,629.35	84,370.65
Contracted Services - Transportation (Other than Between Home and School)					
Travel	50,400.00		50,400.00	13,200.75	37,199.25
Supplies and Materials	67,000.00	76,313.23	143,313.23	34,648.63	108,664.60
Other Objects	547,824.00	1,336,661.70	1,884,485.70	1,177,176.41	707,309.29
	55,000.00	335,946.87	390,946.87	156,368.87	234,578.00
Total Support Services	23,641,189.00	15,713,533.54	39,354,722.54	30,639,803.61	8,714,918.93
Facilities Acquisition and Construction Services:					
Instructional Equipment	488,401.00	736,247.13	1,224,648.13	1,003,583.60	221,064.53
Noninstructional Equipment		15,500.03	15,500.03	3,849.97	11,650.06
Total Facilities Acquisition and Construction Services	488,401.00	751,747.16	1,240,148.16	1,007,433.57	232,714.59
Contribution to Charter Schools					
Total Expenditures	44,423,153.00	21,212,768.80	65,635,921.80	49,380,940.22	16,254,981.58
Other Financing Sources (Uses):					
Transfer from General Fund--Preschool Programs	949,912.00	17,972.00	967,884.00	967,884.00	
Contribution to School-Based Budgets	(5,817,808.00)	(7,721.00)	(5,825,529.00)	(5,517,805.90)	(307,723.10)
Total Other Financing Sources (Uses)	(4,867,896.00)	10,251.00	(4,857,645.00)	(4,549,921.90)	(307,723.10)
Total Outflows	49,291,049.00	21,202,517.80	70,493,566.80	53,930,862.12	16,562,704.68
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF CAMDEN SCHOOL DISTRICT
 Required Supplementary Information
 Budgetary Comparison Schedule
 Note to RSI - Budget to GAAP Reconciliation
 For the Fiscal Year Ended June 30, 2013

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)	\$311,860,765.63	\$ 53,930,862.12
Differences - Budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		(1,102,980.62)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	27,469,494.00	2,553,394.00
State aid payment recognized as revenue for budgetary purposes, not recognized for GAAP statements until the subsequent year.	<u>(26,945,465.00)</u>	<u>(2,756,800.00)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds. (B-2)	<u>\$ 312,384,794.63</u>	<u>\$ 52,624,475.50</u>
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	\$ 326,067,362.74	\$ 53,930,862.12
Encumbrances for goods or services ordered but not received are reported in the year the orders are placed for budgetary purposes, but in the year the goods or services are received for financial reporting purposes.		(1,102,980.62)
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		<u>(4,549,921.90)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$ 326,067,362.74</u>	<u>\$ 48,277,959.60</u>

OTHER SUPPLEMENTARY INFORMATION

SCHOOL LEVEL SCHEDULES

CITY OF CAMDEN SCHOOL DISTRICT
GENERAL FUND
 Combining Balance Sheet
 As of June 30, 2013

	Operating Fund <u>Fund 11-13</u>	Blended Resource Fund 15	Total General Fund
ASSETS:			
Cash and Cash Equivalents	\$ 14,799,332.37	\$ 1,227,477.67	\$ 16,026,810.04
Intergovernmental Accounts Receivable:			
State	1,264,143.92		1,264,143.92
Federal	24,030.00		24,030.00
Other	172,858.18		172,858.18
Other Accounts Receivable	1,006,306.63		1,006,306.63
Interfund Accounts Receivable:			
Special Revenue Fund	14,895,413.96		14,895,413.96
Capital Projects Fund	991,950.56		991,950.56
Food Service Fund	3,969,168.97		3,969,168.97
Payroll Agency Fund	334,365.86		334,365.86
Restricted Cash and Cash Equivalents	<u>65,549.62</u>		<u>65,549.62</u>
Total Assets	<u><u>\$ 37,523,120.07</u></u>	<u><u>\$ 1,227,477.67</u></u>	<u><u>\$ 38,750,597.74</u></u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	\$ 4,744,600.78	\$ 1,099,524.33	\$ 5,844,125.11
Interfund Accounts Payable:			
Student Activities Agency Fund	176.50		176.50
Intergovernmental Accounts Payable:			
Other	<u>418,433.00</u>		<u>418,433.00</u>
	<u>5,163,210.28</u>	<u>1,099,524.33</u>	<u>6,262,734.61</u>
Fund Balances:			
Restricted:			
Capital Reserve	65,549.62		65,549.62
Maintenance Reserve	2,515,000.00		2,515,000.00
Emergency Reserve	1,000,000.00		1,000,000.00
Excess Surplus--Prior Year--Designated for Subsequent Year's Expenditures	28,788,448.00		28,788,448.00
Assigned:			
Other Purposes	4,452,773.76	127,953.34	4,580,727.10
Unassigned:			
General Fund	<u>(4,461,861.59)</u>		<u>(4,461,861.59)</u>
Total Fund Balances	<u>32,359,909.79</u>	<u>127,953.34</u>	<u>32,487,863.13</u>
Total Liabilities and Fund Balances	<u><u>\$ 37,523,120.07</u></u>	<u><u>\$ 1,227,477.67</u></u>	<u><u>\$ 38,750,597.74</u></u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

Districtwide

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 117,844,339.00		\$ 110,876,697.01	\$ 6,967,641.99
General Fund Reserve for Encumbrances at June 30, 2012	19,203.88		19,203.88	
	<u>117,863,542.88</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	-			
Other State Resources	-			
Combined General Fund Contribution & State Resources	<u>117,863,542.88</u>	<u>95.2902%</u>	<u>110,895,900.89</u>	<u>6,967,641.99</u>
Restricted Federal Resources				
Title I, Part A of NCLB	5,366,529.00		5,087,688.66	278,840.34
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	-			
	<u>5,366,529.00</u>	<u>4.3387%</u>	<u>5,087,688.66</u>	<u>278,840.34</u>
Title II, Part A of NCLB	459,000.00		430,117.24	28,882.76
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	-			
	<u>459,000.00</u>	<u>0.3711%</u>	<u>430,117.24</u>	<u>28,882.76</u>
Totals	<u>\$ 123,689,071.88</u>	<u>100.0000%</u>	<u>\$ 116,413,706.79</u>	<u>\$ 7,275,365.09</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: Bonsall

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,820,882.49		\$ 4,598,802.93	\$ 222,079.56
General Fund Reserve for Encumbrances at June 30, 2012	<u>4,820,882.49</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>4,820,882.49</u>	<u>94.7459%</u>	<u>4,598,802.93</u>	<u>222,079.56</u>
Restricted Federal Resources				
Title I, Part A of NCLB	244,390.00		233,131.89	11,258.11
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>244,390.00</u>	<u>4.8031%</u>	<u>233,131.89</u>	<u>11,258.11</u>
Title II, Part A of NCLB	22,950.00		21,892.78	1,057.22
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>22,950.00</u>	<u>0.4510%</u>	<u>21,892.78</u>	<u>1,057.22</u>
Total Restricted Federal Resources	<u>267,340.00</u>	<u>5.2541%</u>	<u>255,024.67</u>	<u>12,315.33</u>
Totals	<u>\$ 5,088,222.49</u>	<u>100.0000%</u>	<u>\$ 4,853,827.60</u>	<u>\$ 234,394.89</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, 2013

School: Brimm Medical Arts High School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 2,731,968.98		\$ 2,679,415.79	\$ 52,553.19
General Fund Reserve for Encumbrances at June 30, 2012	<u>2,731,968.98</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>2,731,968.98</u>	<u>96.8166%</u>	<u>2,679,415.79</u>	<u>52,553.19</u>
Restricted Federal Resources				
Title I, Part A of NCLB	81,797.00		80,223.52	1,573.48
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>81,797.00</u>	<u>2.8988%</u>	<u>80,223.52</u>	<u>1,573.48</u>
Title II, Part A of NCLB	8,032.00		7,877.49	154.51
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>8,032.00</u>	<u>0.2846%</u>	<u>7,877.49</u>	<u>154.51</u>
Total Restricted Federal Resources	<u>89,829.00</u>	<u>3.1834%</u>	<u>88,101.01</u>	<u>1,727.99</u>
Totals	<u>\$ 2,821,797.98</u>	<u>100.0000%</u>	<u>\$ 2,767,516.80</u>	<u>\$ 54,281.18</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, 2013

School: Camden High

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 9,108,263.45		\$ 8,690,163.07	\$ 418,100.38
General Fund Reserve for Encumbrances at June 30, 2012	5,658.21		5,658.21	
	<u>9,113,921.66</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	-			
Other State Resources	-			
Combined General Fund Contribution & State Resources	<u>9,113,921.66</u>	<u>96.3616%</u>	<u>8,695,821.28</u>	<u>418,100.38</u>
Restricted Federal Resources				
Title I, Part A of NCLB	316,216.00		301,709.62	14,506.38
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	-			
	<u>316,216.00</u>	<u>3.3434%</u>	<u>301,709.62</u>	<u>14,506.38</u>
Title II, Part A of NCLB	27,907.00		26,626.77	1,280.23
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	-			
	<u>27,907.00</u>	<u>0.2951%</u>	<u>26,626.77</u>	<u>1,280.23</u>
Total Restricted Federal Resources	<u>344,123.00</u>	<u>3.6384%</u>	<u>328,336.39</u>	<u>15,786.61</u>
Totals	<u>\$ 9,458,044.66</u>	<u>100.0000%</u>	<u>\$ 9,024,157.67</u>	<u>\$ 433,886.99</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: Catto Elementary School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,347,253.41		\$ 4,205,308.44	\$ 141,944.97
General Fund Reserve for Encumbrances at June 30, 2012	<u>4,347,253.41</u>			
Other State Resources	<u>-</u>			
Contribution to SBB- Restricted Source(s)	-			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>4,347,253.41</u>	<u>94.1057%</u>	<u>4,205,308.44</u>	<u>141,944.97</u>
Restricted Federal Resources				
Title I, Part A of NCLB	252,368.00		244,127.77	8,240.23
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>252,368.00</u>	<u>5.4631%</u>	<u>244,127.77</u>	<u>8,240.23</u>
Title II, Part A of NCLB	19,921.00		19,270.55	650.45
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>19,921.00</u>	<u>0.4312%</u>	<u>19,270.55</u>	<u>650.45</u>
Total Restricted Federal Resources	<u>272,289.00</u>	<u>5.8943%</u>	<u>263,398.32</u>	<u>8,890.68</u>
Totals	<u>\$ 4,619,542.41</u>	<u>100.0000%</u>	<u>\$ 4,468,706.76</u>	<u>\$ 150,835.65</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, 2013

School: Met East High School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 1,640,754.06		\$ 1,582,611.96	\$ 58,142.10
General Fund Reserve for Encumbrances at June 30, 2012				
	<u>1,640,754.06</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	-			
Other State Resources	-			
Combined General Fund Contribution & State Resources	<u>1,640,754.06</u>	<u>97.3658%</u>	<u>1,582,611.96</u>	<u>58,142.10</u>
Restricted Federal Resources				
Title I, Part A of NCLB	44,390.00		42,816.99	1,573.01
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue				
	<u>44,390.00</u>	<u>2.6342%</u>	<u>42,816.99</u>	<u>1,573.01</u>
Title II, Part A of NCLB				
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue				
	-		-	-
Total Restricted Federal Resources	<u>44,390.00</u>	<u>2.6342%</u>	<u>42,816.99</u>	<u>1,573.01</u>
Totals	<u>\$ 1,685,144.06</u>	<u>100.0000%</u>	<u>\$ 1,625,428.95</u>	<u>\$ 59,715.11</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, 2013

School: Coopers Poynt

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,498,924.88		\$ 4,178,356.07	\$ 320,568.81
General Fund Reserve for Encumbrances at June 30, 2012	<u>4,498,924.88</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>4,498,924.88</u>	<u>94.4334%</u>	<u>4,178,356.07</u>	<u>320,568.81</u>
Restricted Federal Resources				
Title I, Part A of NCLB	242,893.00		225,585.77	17,307.23
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>242,893.00</u>	<u>5.0984%</u>	<u>225,585.77</u>	<u>17,307.23</u>
Title II, Part A of NCLB	22,307.00		20,717.53	1,589.47
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>22,307.00</u>	<u>0.4682%</u>	<u>20,717.53</u>	<u>1,589.47</u>
Total Restricted Federal Resources	<u>265,200.00</u>	<u>5.5666%</u>	<u>246,303.30</u>	<u>18,896.70</u>
Totals	<u>\$ 4,764,124.88</u>	<u>100.0000%</u>	<u>\$ 4,424,659.37</u>	<u>\$ 339,465.51</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, 2013

School: Cramer

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,312,778.06		\$ 3,978,759.44	\$ 334,018.62
General Fund Reserve for Encumbrances at June 30, 2012	<u>4,312,778.06</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>4,312,778.06</u>	<u>94.0966%</u>	<u>3,978,759.44</u>	<u>334,018.62</u>
Restricted Federal Resources				
Title I, Part A of NCLB	249,874.00		230,521.61	19,352.39
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>249,874.00</u>	<u>5.4518%</u>	<u>230,521.61</u>	<u>19,352.39</u>
Title II, Part A of NCLB	20,701.00		19,097.74	1,603.26
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>20,701.00</u>	<u>0.4517%</u>	<u>19,097.74</u>	<u>1,603.26</u>
Total Restricted Federal Resources	<u>270,575.00</u>	<u>5.9034%</u>	<u>249,619.35</u>	<u>20,955.65</u>
Totals	<u>\$ 4,583,353.06</u>	<u>100.0000%</u>	<u>\$ 4,228,378.79</u>	<u>\$ 354,974.27</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: Creative and Performing Arts High School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 24,790.82		\$ 23,259.97	\$ 1,530.85
General Fund Reserve for Encumbrances at June 30, 2012	<u>24,790.82</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>24,790.82</u>	<u>100.0000%</u>	<u>23,259.97</u>	<u>1,530.85</u>
Restricted Federal Resources				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Title II, Part A of NCLB				
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Restricted Federal Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 24,790.82</u>	<u>100.0000%</u>	<u>\$ 23,259.97</u>	<u>\$ 1,530.85</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
Schedule of Expenditures Allocated by Resource Type-Actual
For the Fiscal Year Ended June 30, 2013

School: Davis Elementary

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,433,982.82		\$ 4,074,252.45	\$ 359,730.37
General Fund Reserve for Encumbrances at June 30, 2012	<u>4,433,982.82</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>4,433,982.82</u>	<u>94.8167%</u>	<u>4,074,252.45</u>	<u>359,730.37</u>
Restricted Federal Resources				
Title I, Part A of NCLB	223,434.00		205,306.73	18,127.27
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>223,434.00</u>	<u>4.7779%</u>	<u>205,306.73</u>	<u>18,127.27</u>
Title II, Part A of NCLB	18,957.00		17,419.01	1,537.99
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>18,957.00</u>	<u>0.4054%</u>	<u>17,419.01</u>	<u>1,537.99</u>
Total Restricted Federal Resources	<u>242,391.00</u>	<u>5.1833%</u>	<u>222,725.74</u>	<u>19,665.26</u>
Totals	<u>\$ 4,676,373.82</u>	<u>100.0000%</u>	<u>\$ 4,296,978.19</u>	<u>\$ 379,395.63</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: Dudley

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,433,255.49		\$ 3,895,803.20	\$ 537,452.29
General Fund Reserve for Encumbrances at June 30, 2012	<u>4,433,255.49</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>4,433,255.49</u>	<u>93.6168%</u>	<u>3,895,803.20</u>	<u>537,452.29</u>
Restricted Federal Resources				
Title I, Part A of NCLB	276,805.00		243,247.38	33,557.62
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>276,805.00</u>	<u>5.8453%</u>	<u>243,247.38</u>	<u>33,557.62</u>
Title II, Part A of NCLB	25,475.00		22,386.62	3,088.38
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>25,475.00</u>	<u>0.5380%</u>	<u>22,386.62</u>	<u>3,088.38</u>
Total Restricted Federal Resources	<u>302,280.00</u>	<u>6.3832%</u>	<u>265,634.00</u>	<u>36,646.00</u>
Totals	<u>\$ 4,735,535.49</u>	<u>100.0000%</u>	<u>\$ 4,161,437.20</u>	<u>\$ 574,098.29</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: Early Childhood Development Center

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 2,981,462.54		\$ 2,816,289.49	\$ 165,173.05
General Fund Reserve for Encumbrances at June 30, 2012	80.44		80.44	
	<u>2,981,542.98</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	-			
Other State Resources	-			
Combined General Fund Contribution & State Resources	<u>2,981,542.98</u>	<u>100.0000%</u>	<u>2,816,369.93</u>	<u>165,173.05</u>
Restricted Federal Resources				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	-	-	-	-
Title II, Part A of NCLB				
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	-	-	-	-
Total Restricted Federal Resources	-	-	-	-
Totals	<u>\$ 2,981,542.98</u>	<u>100.0000%</u>	<u>\$ 2,816,369.93</u>	<u>\$ 165,173.05</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, 2013

School: East Camden Middle School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 3,763,548.85		\$ 3,606,522.67	\$ 157,026.18
General Fund Reserve for Encumbrances at June 30, 2012	584.08		584.08	
	<u>3,764,132.93</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	-			
Other State Resources	-			
Combined General Fund Contribution & State Resources	<u>3,764,132.93</u>	<u>95.9326%</u>	<u>3,607,106.75</u>	<u>157,026.18</u>
Restricted Federal Resources				
Title I, Part A of NCLB	144,631.00		138,597.51	6,033.49
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	144,631.00	3.6861%	138,597.51	6,033.49
Title II, Part A of NCLB	14,963.00		14,338.80	624.20
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	14,963.00	0.3813%	14,338.80	624.20
Total Restricted Federal Resources	<u>159,594.00</u>	<u>4.0674%</u>	<u>152,936.31</u>	<u>6,657.69</u>
Totals	<u>\$ 3,923,726.93</u>	<u>100.0000%</u>	<u>\$ 3,760,043.06</u>	<u>\$ 163,683.87</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: Forest Hill

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 3,882,940.02		\$ 3,563,634.78	\$ 319,305.24
General Fund Reserve for Encumbrances at June 30, 2012	5,220.22		5,220.22	
	<u>3,888,160.24</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	-			
Other State Resources	-			
Combined General Fund Contribution & State Resources	<u>3,888,160.24</u>	<u>96.4318%</u>	<u>3,568,855.00</u>	<u>319,305.24</u>
Restricted Federal Resources				
Title I, Part A of NCLB	132,169.00		121,314.96	10,854.04
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	132,169.00	3.2780%	121,314.96	10,854.04
Title II, Part A of NCLB	11,704.00		10,742.84	961.16
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	11,704.00	0.2903%	10,742.84	961.16
Total Restricted Federal Resources	<u>143,873.00</u>	<u>3.5682%</u>	<u>132,057.80</u>	<u>11,815.20</u>
Totals	<u>\$ 4,032,033.24</u>	<u>100.0000%</u>	<u>\$ 3,700,912.80</u>	<u>\$ 331,120.44</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, 2013

School: Hatch Middle

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,792,605.26		\$ 4,388,186.09	\$ 404,419.17
General Fund Reserve for Encumbrances at June 30, 2012	<u>4,792,605.26</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>4,792,605.26</u>	<u>95.7549%</u>	<u>4,388,186.09</u>	<u>404,419.17</u>
Restricted Federal Resources				
Title I, Part A of NCLB	193,512.00		177,182.68	16,329.32
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>193,512.00</u>	<u>3.8663%</u>	<u>177,182.68</u>	<u>16,329.32</u>
Title II, Part A of NCLB	18,956.00		17,356.42	1,599.58
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>18,956.00</u>	<u>0.3787%</u>	<u>17,356.42</u>	<u>1,599.58</u>
Total Restricted Federal Resources	<u>212,468.00</u>	<u>4.2451%</u>	<u>194,539.10</u>	<u>17,928.90</u>
Totals	<u>\$ 5,005,073.26</u>	<u>100.0000%</u>	<u>\$ 4,582,725.19</u>	<u>\$ 422,348.07</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: Lanning Square

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 2,755,661.01		\$ 1,661,559.76	\$ 1,094,101.25
General Fund Reserve for Encumbrances at June 30, 2012	<u>2,755,661.01</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>2,755,661.01</u>	<u>99.5506%</u>	<u>1,661,559.76</u>	<u>1,094,101.25</u>
Restricted Federal Resources				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>-</u>		<u>-</u>	<u>-</u>
Title II, Part A of NCLB	12,439.00		7,500.25	4,938.75
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>12,439.00</u>	<u>0.4494%</u>	<u>7,500.25</u>	<u>4,938.75</u>
Total Restricted Federal Resources	<u>12,439.00</u>	<u>0.4494%</u>	<u>7,500.25</u>	<u>4,938.75</u>
Totals	<u>\$ 2,768,100.01</u>	<u>100.0000%</u>	<u>\$ 1,669,060.01</u>	<u>\$ 1,099,040.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: McGraw

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 2,663,392.70		\$ 2,288,995.66	\$ 374,397.04
General Fund Reserve for Encumbrances at June 30, 2012	<u>2,663,392.70</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>2,663,392.70</u>	<u>94.8318%</u>	<u>2,288,995.66</u>	<u>374,397.04</u>
Restricted Federal Resources				
Title I, Part A of NCLB	132,160.00		113,582.07	18,577.93
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>132,160.00</u>	<u>4.7056%</u>	<u>113,582.07</u>	<u>18,577.93</u>
Title II, Part A of NCLB	12,990.00		11,163.98	1,826.02
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>12,990.00</u>	<u>0.4625%</u>	<u>11,163.98</u>	<u>1,826.02</u>
Total Restricted Federal Resources	<u>145,150.00</u>	<u>5.1682%</u>	<u>124,746.05</u>	<u>20,403.95</u>
Totals	<u>\$ 2,808,542.70</u>	<u>100.0000%</u>	<u>\$ 2,413,741.71</u>	<u>\$ 394,800.99</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: Morgan Village Middle School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 5,667,904.40		\$ 5,504,541.45	\$ 163,362.95
General Fund Reserve for Encumbrances at June 30, 2012	<u>5,667,904.40</u>			
Other State Resources	-			
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	-			
Combined General Fund Contribution & State Resources	<u>5,667,904.40</u>	<u>96.3318%</u>	<u>5,504,541.45</u>	<u>163,362.95</u>
Restricted Federal Resources				
Title I, Part A of NCLB	199,995.00		194,230.65	5,764.35
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>199,995.00</u>	<u>3.3991%</u>	<u>194,230.65</u>	<u>5,764.35</u>
Title II, Part A of NCLB	15,835.00		15,378.60	456.40
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>15,835.00</u>	<u>0.2691%</u>	<u>15,378.60</u>	<u>456.40</u>
Total Restricted Federal Resources	<u>215,830.00</u>	<u>3.6682%</u>	<u>209,609.25</u>	<u>6,220.75</u>
Totals	<u>\$ 5,883,734.40</u>	<u>100.0000%</u>	<u>\$ 5,714,150.70</u>	<u>\$ 169,583.70</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, 2013

School: Pyne Poynt Middle School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,931,942.30		\$ 4,754,306.01	\$ 177,636.29
General Fund Reserve for Encumbrances at June 30, 2012	<u>4,931,942.30</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>4,931,942.30</u>	<u>96.0988%</u>	<u>4,754,306.01</u>	<u>177,636.29</u>
Restricted Federal Resources				
Title I, Part A of NCLB	182,545.00		175,970.18	6,574.82
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>182,545.00</u>	<u>3.5569%</u>	<u>175,970.18</u>	<u>6,574.82</u>
Title II, Part A of NCLB	17,672.00		17,035.50	636.50
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>17,672.00</u>	<u>0.3443%</u>	<u>17,035.50</u>	<u>636.50</u>
Total Restricted Federal Resources	<u>200,217.00</u>	<u>3.9012%</u>	<u>193,005.68</u>	<u>7,211.32</u>
Totals	<u>\$ 5,132,159.30</u>	<u>100.0000%</u>	<u>\$ 4,947,311.69</u>	<u>\$ 184,847.61</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: R C Molina Elementary School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 5,050,784.55		\$ 4,807,554.53	\$ 243,230.02
General Fund Reserve for Encumbrances at June 30, 2012	2,360.00		2,360.00	
	<u>5,053,144.55</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	-			
Other State Resources	-			
Combined General Fund Contribution & State Resources	<u>5,053,144.55</u>	<u>93.9160%</u>	<u>4,809,914.53</u>	<u>243,230.02</u>
Restricted Federal Resources				
Title I, Part A of NCLB	302,745.00		288,172.55	14,572.45
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	302,745.00	5.6267%	288,172.55	14,572.45
Title II, Part A of NCLB	24,603.00		23,418.75	1,184.25
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	24,603.00	0.4573%	23,418.75	1,184.25
Total Restricted Federal Resources	<u>327,348.00</u>	<u>6.0840%</u>	<u>311,591.30</u>	<u>15,756.70</u>
Totals	<u>\$ 5,380,492.55</u>	<u>100.0000%</u>	<u>\$ 5,121,505.83</u>	<u>\$ 258,986.72</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, 2013

School: Riletta Cream Elementary School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,275,675.81		\$ 4,181,713.25	\$ 93,962.56
General Fund Reserve for Encumbrances at June 30, 2012	<u>4,275,675.81</u>			
Other State Resources	-			
Contribution to SBB- Restricted Source(s)	-			
Other State Resources	-			
Combined General Fund Contribution & State Resources	<u>4,275,675.81</u>	<u>94.6088%</u>	<u>4,181,713.25</u>	<u>93,962.56</u>
Restricted Federal Resources				
Title I, Part A of NCLB	226,436.00		221,459.83	4,976.17
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>226,436.00</u>	<u>5.0104%</u>	<u>221,459.83</u>	<u>4,976.17</u>
Title II, Part A of NCLB	17,212.00		16,833.75	378.25
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>17,212.00</u>	<u>0.3809%</u>	<u>16,833.75</u>	<u>378.25</u>
Total Restricted Federal Resources	<u>243,648.00</u>	<u>5.3912%</u>	<u>238,293.58</u>	<u>5,354.42</u>
Totals	<u>\$ 4,519,323.81</u>	<u>100.0000%</u>	<u>\$ 4,420,006.83</u>	<u>\$ 99,316.98</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: Sharp

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 2,896,054.02		\$ 2,711,611.59	\$ 184,442.43
General Fund Reserve for Encumbrances at June 30, 2012	<u>2,896,054.02</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>2,896,054.02</u>	<u>93.3353%</u>	<u>2,711,611.59</u>	<u>184,442.43</u>
Restricted Federal Resources				
Title I, Part A of NCLB	191,510.00		179,313.21	12,196.79
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>191,510.00</u>	<u>6.1721%</u>	<u>179,313.21</u>	<u>12,196.79</u>
Title II, Part A of NCLB	15,285.00		14,311.54	973.46
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>15,285.00</u>	<u>0.4926%</u>	<u>14,311.54</u>	<u>973.46</u>
Total Restricted Federal Resources	<u>206,795.00</u>	<u>6.6647%</u>	<u>193,624.75</u>	<u>13,170.25</u>
Totals	<u>\$ 3,102,849.02</u>	<u>100.0000%</u>	<u>\$ 2,905,236.34</u>	<u>\$ 197,612.68</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: Sumner

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 3,915,224.47		\$ 3,762,503.19	\$ 152,721.28
General Fund Reserve for Encumbrances at June 30, 2012	<u>3,915,224.47</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>3,915,224.47</u>	<u>95.1758%</u>	<u>3,762,503.19</u>	<u>152,721.28</u>
Restricted Federal Resources				
Title I, Part A of NCLB	184,040.00		176,861.15	7,178.85
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>184,040.00</u>	<u>4.4739%</u>	<u>176,861.15</u>	<u>7,178.85</u>
Title II, Part A of NCLB	14,412.00		13,849.83	562.17
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>14,412.00</u>	<u>0.3503%</u>	<u>13,849.83</u>	<u>562.17</u>
Total Restricted Federal Resources	<u>198,452.00</u>	<u>4.8242%</u>	<u>190,710.98</u>	<u>7,741.02</u>
Totals	<u>\$ 4,113,676.47</u>	<u>100.0000%</u>	<u>\$ 3,953,214.17</u>	<u>\$ 160,462.30</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: U S Wiggins

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,125,736.86		\$ 4,003,189.77	\$ 122,547.09
General Fund Reserve for Encumbrances at June 30, 2012	3,151.61		3,151.61	
	<u>4,128,888.47</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	-			
Other State Resources	-			
Combined General Fund Contribution & State Resources	<u>4,128,888.47</u>	<u>93.1671%</u>	<u>4,006,341.38</u>	<u>122,547.09</u>
Restricted Federal Resources				
Title I, Part A of NCLB	285,785.00		277,302.78	8,482.22
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	285,785.00	6.4487%	277,302.78	8,482.22
Title II, Part A of NCLB	17,029.00		16,523.57	505.43
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	17,029.00	0.3843%	16,523.57	505.43
Total Restricted Federal Resources	<u>302,814.00</u>	<u>6.8329%</u>	<u>293,826.35</u>	<u>8,987.65</u>
Totals	<u>\$ 4,431,702.47</u>	<u>100.0000%</u>	<u>\$ 4,300,167.73</u>	<u>\$ 131,534.74</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, 2013

School: Veterans Memorial School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 5,285,298.70		\$ 5,019,447.78	\$ 265,850.92
General Fund Reserve for Encumbrances at June 30, 2012	<u>5,285,298.70</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>5,285,298.70</u>	<u>95.5042%</u>	<u>5,019,447.78</u>	<u>265,850.92</u>
Restricted Federal Resources				
Title I, Part A of NCLB	227,916.00		216,451.81	11,464.19
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>227,916.00</u>	<u>4.1184%</u>	<u>216,451.81</u>	<u>11,464.19</u>
Title II, Part A of NCLB	20,885.00		19,834.48	1,050.52
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>20,885.00</u>	<u>0.3774%</u>	<u>19,834.48</u>	<u>1,050.52</u>
Total Restricted Federal Resources	<u>248,801.00</u>	<u>4.4958%</u>	<u>236,286.29</u>	<u>12,514.71</u>
Totals	<u>\$ 5,534,099.70</u>	<u>100.0000%</u>	<u>\$ 5,255,734.07</u>	<u>\$ 278,365.63</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: Whittier

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 2,838,760.95		\$ 2,739,262.10	\$ 99,498.85
General Fund Reserve for Encumbrances at June 30, 2012	<u>2,838,760.95</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>2,838,760.95</u>	<u>93.8102%</u>	<u>2,739,262.10</u>	<u>99,498.85</u>
Restricted Federal Resources				
Title I, Part A of NCLB	179,549.00		173,255.79	6,293.21
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>179,549.00</u>	<u>5.9334%</u>	<u>173,255.79</u>	<u>6,293.21</u>
Title II, Part A of NCLB	7,757.00		7,485.12	271.88
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>7,757.00</u>	<u>0.2563%</u>	<u>7,485.12</u>	<u>271.88</u>
Total Restricted Federal Resources	<u>187,306.00</u>	<u>6.1898%</u>	<u>180,740.91</u>	<u>6,565.09</u>
Totals	<u>\$ 3,026,066.95</u>	<u>100.0000%</u>	<u>\$ 2,920,003.01</u>	<u>\$ 106,063.94</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, 2013

School: Wilson

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,051,400.65		\$ 3,914,014.77	\$ 137,385.88
General Fund Reserve for Encumbrances at June 30, 2012	<u>4,051,400.65</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>4,051,400.65</u>	<u>93.5837%</u>	<u>3,914,014.77</u>	<u>137,385.88</u>
Restricted Federal Resources				
Title I, Part A of NCLB	257,854.00		249,109.99	8,744.01
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>257,854.00</u>	<u>5.9562%</u>	<u>249,109.99</u>	<u>8,744.01</u>
Title II, Part A of NCLB	19,921.00		19,245.46	675.54
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>19,921.00</u>	<u>0.4602%</u>	<u>19,245.46</u>	<u>675.54</u>
Total Restricted Federal Resources	<u>277,775.00</u>	<u>6.4163%</u>	<u>268,355.45</u>	<u>9,419.55</u>
Totals	<u>\$ 4,329,175.65</u>	<u>100.0000%</u>	<u>\$ 4,182,370.22</u>	<u>\$ 146,805.43</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: Woodrow Wilson High

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 9,193,874.82		\$ 8,915,318.08	\$ 278,556.74
General Fund Reserve for Encumbrances at June 30, 2012	2,149.32		2,149.32	
	<u>9,196,024.14</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	-			
Other State Resources	-			
Combined General Fund Contribution & State Resources	<u>9,196,024.14</u>	<u>96.3032%</u>	<u>8,917,467.40</u>	<u>278,556.74</u>
Restricted Federal Resources				
Title I, Part A of NCLB	328,682.00		318,725.89	9,956.11
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	-			
	<u>328,682.00</u>	<u>3.4420%</u>	<u>318,725.89</u>	<u>9,956.11</u>
Title II, Part A of NCLB	24,327.00		23,590.11	736.89
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	-			
	<u>24,327.00</u>	<u>0.2548%</u>	<u>23,590.11</u>	<u>736.89</u>
Total Restricted Federal Resources	<u>353,009.00</u>	<u>3.6968%</u>	<u>342,316.00</u>	<u>10,693.00</u>
Totals	<u>\$ 9,549,033.14</u>	<u>100.0000%</u>	<u>\$ 9,259,783.40</u>	<u>\$ 289,249.74</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, 2013

School: Yorkship

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 4,336,404.33		\$ 4,248,857.43	\$ 87,546.90
General Fund Reserve for Encumbrances at June 30, 2012	<u>4,336,404.33</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>4,336,404.33</u>	<u>93.6994%</u>	<u>4,248,857.43</u>	<u>87,546.90</u>
Restricted Federal Resources				
Title I, Part A of NCLB	264,833.00		259,486.33	5,346.67
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>264,833.00</u>	<u>5.7224%</u>	<u>259,486.33</u>	<u>5,346.67</u>
Title II, Part A of NCLB	26,760.00		26,219.75	540.25
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>26,760.00</u>	<u>0.5782%</u>	<u>26,219.75</u>	<u>540.25</u>
Total Restricted Federal Resources	<u>291,593.00</u>	<u>6.3006%</u>	<u>285,706.08</u>	<u>5,886.92</u>
Totals	<u>\$ 4,627,997.33</u>	<u>100.0000%</u>	<u>\$ 4,534,563.51</u>	<u>\$ 93,433.82</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: Parkside

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 17,565.45		\$ 17,565.45	\$ -
General Fund Reserve for Encumbrances at June 30, 2012	<u>17,565.45</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>17,565.45</u>	<u>100.0000%</u>	<u>17,565.45</u>	<u>-</u>
Restricted Federal Resources				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Title II, Part A of NCLB				
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Restricted Federal Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 17,565.45</u>	<u>100.0000%</u>	<u>\$ 17,565.45</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: Powell

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 21,316.00		\$ 21,135.47	\$ 180.53
General Fund Reserve for Encumbrances at June 30, 2012	<u>21,316.00</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>21,316.00</u>	<u>100.0000%</u>	<u>21,135.47</u>	<u>180.53</u>
Restricted Federal Resources				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>-</u>		<u>-</u>	<u>-</u>
Title II, Part A of NCLB				
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>-</u>		<u>-</u>	<u>-</u>
Total Restricted Federal Resources	<u>-</u>			
Totals	<u>\$ 21,316.00</u>	<u>100.0000%</u>	<u>\$ 21,135.47</u>	<u>\$ 180.53</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, 2013

School: South Camden Alternative School

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 9,243.00		\$ 9,243.00	\$ -
General Fund Reserve for Encumbrances at June 30, 2012	<u>9,243.00</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>9,243.00</u>	<u>100.0000%</u>	<u>9,243.00</u>	<u>-</u>
Restricted Federal Resources				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>-</u>		<u>-</u>	<u>-</u>
Title II, Part A of NCLB				
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Restricted Federal Resources	<u>-</u>		<u>-</u>	<u>-</u>
Totals	<u>\$ 9,243.00</u>	<u>100.0000%</u>	<u>\$ 9,243.00</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Expenditures Allocated by Resource Type-Actual
 For the Fiscal Year Ended June 30, 2013

School: Washington

<u>Resources</u>	<u>Resource Amount</u>	<u>Districtwide Blended % of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to School-Based Budgets	\$ 34,687.85		\$ 34,511.37	\$ 176.48
General Fund Reserve for Encumbrances at June 30, 2012	<u>34,687.85</u>			
Other State Resources				
Contribution to SBB- Restricted Source(s)	<u>-</u>			
Other State Resources	<u>-</u>			
Combined General Fund Contribution & State Resources	<u>34,687.85</u>	<u>100.0000%</u>	<u>34,511.37</u>	<u>176.48</u>
Restricted Federal Resources				
Title I, Part A of NCLB				
Title I, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>-</u>		<u>-</u>	<u>-</u>
Title II, Part A of NCLB				
Title II, Part A of NCLB - June 30, 2012 Deferred Revenue	<u>-</u>		<u>-</u>	<u>-</u>
Total Restricted Federal Resources	<u>-</u>		<u>-</u>	<u>-</u>
Totals	<u>\$ 34,687.85</u>	<u>100.0000%</u>	<u>\$ 34,511.37</u>	<u>\$ 176.48</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 3,321,087.00	213,700.82	\$ 3,534,787.82	\$ 3,445,798.76	\$ 88,989.06
Grades 1-5	26,631,587.00	291,073.86	26,922,660.86	24,873,559.61	2,049,101.25
Grades 6-8	11,282,031.00	525,989.39	11,808,020.39	11,775,802.01	32,218.38
Grades 9-12	12,636,912.00	(745,783.73)	11,891,128.27	11,812,839.03	78,289.24
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	1,769,148.00	182,883.11	1,952,031.11	1,677,405.47	274,625.64
Purchased Professional - Educational Services	425,133.00	(164,806.21)	260,326.79	202,544.28	57,782.51
Purchased Technical Services	309,200.00	64,962.76	374,162.76	319,354.99	54,807.77
Other Purchased Services	21,600.00	8,330.09	29,930.09	22,753.40	7,176.69
General Supplies	2,611,541.29	23,519.85	2,635,061.14	2,139,292.51	495,768.63
Textbooks	486,323.00	(71,948.99)	414,374.01	348,681.58	65,692.43
Other Objects	363,815.00	19,854.29	383,669.29	297,556.53	86,112.76
Total Regular Programs	59,858,377.29	347,775.24	60,206,152.53	56,915,588.17	3,290,564.36
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	668,759.00	(7,504.81)	661,254.19	566,830.91	94,423.28
Other Salaries for Instruction	250,393.00	96,566.22	346,959.22	256,031.67	90,927.55
Purchased Professional - Educational Services	558.00	0.45	558.45		558.45
Purchased Technical Services					
Other Purchased Services	104.00	(104.00)			
General Supplies	411.00	(411.00)			
Textbooks					
Other Objects					
Total Cognitive - Mild	920,225.00	88,546.86	1,008,771.86	822,862.58	185,909.28

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>Districtwide</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Preschool Disabilities -- Full Time					
Salaries of Teachers	\$ 637,453.00	\$ 421,376.99	\$ 1,058,829.99	\$ 1,025,286.44	\$ 33,543.55
Other Salaries for Instruction	421,174.00	137,900.51	559,074.51	555,235.90	3,838.61
Purchased Professional - Educational Services					
Purchased Technical Services	20,084.00	(6,000.49)	14,083.51	9,529.55	4,553.96
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Preschool Disabled -- Full Time	1,078,711.00	553,277.01	1,631,988.01	1,590,051.89	41,936.12
Cognitive - Moderate:					
Salaries of Teachers	110,281.00	90,630.85	200,911.85	200,911.85	3,867.30
Other Salaries for Instruction	87,803.00	23,149.15	110,952.15	107,084.85	558.45
Purchased Professional - Educational Services	558.00	0.45	558.45		
Purchased Technical Services					
Other Purchased Services					
General Supplies	18,360.00	(12,999.40)	5,360.60		5,360.60
Textbooks	411.00	(0.37)	410.63		410.63
Other Objects					
Total Cognitive - Moderate	217,413.00	100,780.68	318,193.68	307,996.70	10,196.98
Learning and/or Language Disabilities:					
Salaries of Teachers	5,262,811.00	52,519.00	5,315,330.00	5,279,202.58	36,127.42
Other Salaries for Instruction	1,993,028.00	305,562.51	2,298,590.51	2,265,065.48	33,525.03
Purchased Professional - Educational Services	558.00	0.45	558.45		558.45
Purchased Technical Services					
Other Purchased Services					
General Supplies	50,508.00	(22,146.02)	28,361.98	17,530.51	10,831.47
Textbooks	31,820.00	(30,820.00)	1,000.00		1,000.00
Other Objects					
Total Learning and/or Language Disabilities	7,338,725.00	305,115.94	7,643,840.94	7,561,798.57	82,042.37

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>Districtwide</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Autism:					
Salaries of Teachers	\$ 403,704.00	\$ 115,731.83	\$ 519,435.83	\$ 519,435.83	
Other Salaries for Instruction	339,041.00	21,741.07	360,782.07	306,335.56	\$ 54,446.51
Other Purchased Services	300.00	(300.00)			
General Supplies	9,516.44	(2,950.21)	6,566.23	5,692.12	874.11
Textbooks					
Other Objects					
Total Autism	752,561.44	134,222.69	886,784.13	831,463.51	55,320.62
Behavioral Disabilities:					
Salaries of Teachers	1,399,706.00	(17,106.96)	1,382,599.04	1,368,874.73	13,724.31
Other Salaries for Instruction	658,834.00	934.68	659,768.68	630,417.70	29,350.98
Purchased Professional - Educational Services	559.00	(559.00)			
Purchased Technical Services					
Other Purchased Services	24,182.00	(18,232.00)	5,950.00	499.76	5,450.24
General Supplies	4,337.00	(4,337.00)			
Textbooks	1,000.00	(1,000.00)			
Other Objects					
Total Behavioral Disabilities	2,088,618.00	(40,300.28)	2,048,317.72	1,999,792.19	48,525.53
Multiple Disabilities:					
Salaries of Teachers	286,457.00	177,787.00	464,244.00	439,361.23	24,882.77
Other Salaries for Instruction	262,620.00	(35,437.60)	227,182.40	218,459.62	8,722.78
Purchased Professional - Educational Services	558.00	(558.00)			
Purchased Technical Services					
Other Purchased Services					
General Supplies	3,053.00	(2,103.00)	950.00		950.00
Textbooks	1,411.00	(1,411.00)			
Other Objects					
Total Multiple Disabilities	554,099.00	138,277.40	692,376.40	657,820.85	34,555.55

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 10,641,370.00	(958,742.81)	\$ 9,682,627.19	\$ 9,489,547.09	\$ 193,080.10
Other Salaries for Instruction	132,239.00	24,364.40	156,603.40	140,894.38	15,709.02
Purchased Professional - Educational Services	1,458.00	(299.55)	1,158.45		1,158.45
Purchased Technical Services					
Other Purchased Services	16,268.00	11,881.57	28,149.57	12,314.74	15,834.83
General Supplies	411.00	(411.00)			
Textbooks					
Other Objects					
Total Resource Room/Center	<u>10,791,746.00</u>	<u>(923,207.39)</u>	<u>9,868,538.61</u>	<u>9,642,756.21</u>	<u>225,782.40</u>
Cognitive - Severe:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Severe	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education	<u>23,742,098.44</u>	<u>356,712.91</u>	<u>24,098,811.35</u>	<u>23,414,542.50</u>	<u>684,268.85</u>
Bilingual Education:					
Salaries of Teachers	5,104,291.00	373,072.78	5,477,363.78	5,094,301.09	383,062.69
Other Salaries for Instruction	416,987.00	120,173.22	537,160.22	442,719.97	94,440.25
Purchased Professional - Educational Services					
Purchased Technical Services	2,250.00	(255.00)	1,995.00		1,995.00
Other Purchased Services	47,943.00	(22,191.35)	25,751.65	15,192.98	10,558.67
General Supplies	8,491.00	0.10	8,491.10	7,644.77	846.33
Textbooks	900.00	(250.00)	650.00		650.00
Other Objects					
Total Bilingual Education	<u>5,580,862.00</u>	<u>470,549.75</u>	<u>6,051,411.75</u>	<u>5,559,858.81</u>	<u>491,552.94</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>Districtwide</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
School Sponsored Co-curricular Activities - Instruction:					
Salaries	\$ 146,326.00	\$ 124,346.10	\$ 270,672.10	\$ 213,218.75	\$ 57,453.35
Other Purchased Services	4,651.15		4,651.15	1,451.15	3,200.00
Supplies and Materials	39,656.00	(3,509.65)	36,146.35	26,180.53	9,965.82
Other Objects	1,500.00	(1,500.00)			
Total School Sponsored Co-curricular Activities - Instruction	192,133.15	119,336.45	311,469.60	240,850.43	70,619.17
School Sponsored Athletics - Instruction:					
Salaries	565,825.00	41,532.47	607,357.47	580,808.58	26,548.89
Purchased Services	15,678.78	6,958.00	22,636.78	11,788.39	10,848.39
Supplies and Materials	172,578.03	102,005.18	274,583.21	244,067.26	30,515.95
Other Objects	50,043.00	(17,071.30)	32,971.70	26,438.45	6,533.25
Total School Sponsored Athletics - Instruction	804,124.81	133,424.35	937,549.16	863,102.68	74,446.48
Before/After School Programs - Instruction:					
Salaries	266,589.00	22,262.81	288,851.81	144,900.71	143,951.10
Purchased Services	3,000.00		3,000.00		3,000.00
Supplies and Materials	22,900.00	(14,490.00)	8,410.00	4,165.49	4,244.51
Other Objects					
Total Before/After School Programs - Instruction	292,489.00	7,772.81	300,261.81	149,066.20	151,195.61
Before/After School Programs - Support Services:					
Salaries	73,917.00	43,156.12	117,073.12	37,797.53	79,275.59
Supplies and Materials		6,508.90	6,508.90	6,188.12	320.78
Total Before/After School Programs - Support Services	73,917.00	49,665.02	123,582.02	43,985.65	79,596.37
Summer School Programs - Instruction:					
Salaries	194,588.00	(124,881.93)	69,706.07	26,094.55	43,611.52
Supplies and Materials	9,500.00	(3,000.00)	6,500.00		6,500.00
Total Summer School Programs - Instruction	204,088.00	(127,881.93)	76,206.07	26,094.55	50,111.52

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>Districtwide</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Summer School Programs - Support Services:					
Salaries	\$ 1,423.00	\$ 1,378.32	\$ 2,801.32	\$ 1,378.32	\$ 1,423.00
Supplies and Materials					
Total Summer School Programs - Support Services	<u>1,423.00</u>	<u>1,378.32</u>	<u>2,801.32</u>	<u>1,378.32</u>	<u>1,423.00</u>
Undistributed Expenditures - Attendance and Social Work:					
Salaries	839,475.72	28,454.82	867,930.54	865,889.04	2,041.50
Salaries of Drop-Out Prevention Officer/Coordinators	585,479.25	(23,090.79)	562,388.46	555,963.72	6,424.74
Salaries of Family Support Teams	545,229.00	(50,389.89)	494,839.11	493,065.33	1,773.78
Salaries of Community/School Coordinators	557,009.00	(162,460.23)	394,548.77	388,265.49	6,283.28
Purchased Professional and Technical Services	1,900.00	(1,200.00)	700.00		700.00
Other Purchased Services	5,892.00	(5,892.00)			
Supplies and Materials	10,530.00	(1,412.59)	9,117.41	6,437.24	2,680.17
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>2,545,514.97</u>	<u>(215,990.68)</u>	<u>2,329,524.29</u>	<u>2,309,620.82</u>	<u>19,903.47</u>
Undistributed Expenditures - Health Services:					
Salaries	2,475,202.00	(51,371.22)	2,423,830.78	2,415,906.43	7,924.35
Salaries of Social Services Coordinators	228,023.00	30,662.55	258,685.55	256,816.23	1,869.32
Purchased Professional and Technical Services	500.00		500.00		500.00
Other Purchased Services	1,000.00	(1,000.00)	2,050.00	1,146.21	903.79
Supplies and Materials	3,050.00	(1,000.00)			
Other Objects					
Total Undistributed Expenditures - Health Services	<u>2,707,775.00</u>	<u>(22,708.67)</u>	<u>2,685,066.33</u>	<u>2,673,868.87</u>	<u>11,197.46</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>Districtwide</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	\$ 3,869,851.00	\$ 616,194.31	\$ 4,486,045.31	\$ 4,456,857.69	\$ 29,187.62
Salaries of Secretarial and Clerical Assistants	572,436.00	(30,034.32)	542,401.68	542,166.14	235.54
Other Salaries	2,800.00	4,000.00	6,800.00	5,000.00	1,800.00
Purchased Professional Educational Services	4,000.00	(1,500.00)	2,500.00	2,500.00	
Other Purchased Professional and Technical Services	2,000.00	(2,000.00)			
Other Purchased Services	43,914.00	(13,554.90)	30,359.10	25,536.66	4,822.44
Supplies and Materials	500.00		500.00		500.00
Other Objects					
Total Undistributed Expenditures - Guidance	4,495,501.00	573,105.09	5,068,606.09	5,032,060.49	36,545.60
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	80,966.00	10,469.00	91,435.00	91,341.38	93.62
Salaries of Other Professional Staff	176,459.00	(145,609.21)	30,849.79	30,849.79	
Salaries of Facilitators, Math Coaches & Literacy Coaches	2,443,872.00	(1,487,410.34)	956,461.66	488,816.85	467,644.81
Other Salaries					
Purchased Professional - Educational Services	41,246.00	(22,877.72)	18,368.28	11,323.28	7,045.00
Purchased Professional and Technical Services	9,000.00	(5,900.00)	3,100.00	3,100.00	
Other Purchased Services	2,750.00	(350.00)	2,400.00		2,400.00
Supplies and Materials	60,492.00	(31,877.79)	28,614.21	10,706.31	17,907.90
Other Objects					
Total Undistributed Expenditures -	2,814,785.00	(1,683,556.06)	1,131,228.94	636,137.61	495,091.33
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	1,926,202.00	(238,958.86)	1,687,243.14	1,424,265.54	262,977.60
Salaries of Technology Coordinators	1,621,799.00	92,577.99	1,714,376.99	1,675,518.85	38,858.14
Purchased Professional and Technical Services	7,300.00	799.00	8,099.00	1,702.00	6,397.00
Other Purchased Services	40,499.00	(20,354.00)	20,145.00	2,593.00	17,552.00
Supplies and Materials	541,654.22	(93,645.40)	448,008.82	366,960.08	81,048.74
Other Objects	810.00	(249.00)	561.00	361.00	200.00
Total Undistributed Expenditures - Educational Media/Library	4,138,264.22	(259,830.27)	3,878,433.95	3,471,400.47	407,033.48

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>Districtwide</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries	\$ 127,850.00	\$ (32,056.00)	\$ 95,794.00	\$ 33,078.00	\$ 62,716.00
Purchased Professional - Educational Services	1,000.00	(300.00)	700.00		700.00
Other Purchased Professional and Technical Services	32,800.00	(23,405.69)	9,394.31	4,131.85	5,262.46
Other Purchased Services		1,925.77	1,925.77	1,925.77	
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services	<u>161,650.00</u>	<u>(53,835.92)</u>	<u>107,814.08</u>	<u>39,135.62</u>	<u>68,678.46</u>
Undistributed Expenditures - Support Services-School Administration:					
Salaries of Principals/Assistant Principals	5,730,847.00	(92,074.43)	5,638,772.57	5,547,482.50	91,290.07
Salaries of Other Professional Staff	1,000.00		1,000.00		1,000.00
Salaries of Secretarial and Clerical Assistants	2,236,869.00	112,522.86	2,349,391.86	2,222,287.48	127,104.38
Other Salaries					
Purchased Professional and Technical Services	148,104.00	14,648.19	162,752.19	124,012.60	38,739.59
Other Purchased Services	36,413.00	(11,255.53)	25,157.47	11,527.17	13,630.30
Supplies and Materials	222,935.00	161,294.19	384,229.19	308,403.63	75,825.56
Other Objects	7,525.00	429.31	7,954.31	6,169.00	1,785.31
Total Undistributed Expenditures - Support Services-School Admin.	<u>8,383,693.00</u>	<u>185,564.59</u>	<u>8,569,257.59</u>	<u>8,219,882.38</u>	<u>349,375.21</u>
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	1,160,839.00	(90,678.45)	1,070,160.55	957,335.88	112,824.67
General Supplies	12,200.00	(11,000.00)	1,200.00		1,200.00
Total Undistributed Expenditures - Custodial Services	<u>1,173,039.00</u>	<u>(101,678.45)</u>	<u>1,071,360.55</u>	<u>957,335.88</u>	<u>114,024.67</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>Districtwide</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Security	\$ 3,382,965.00	\$ 194,506.72	\$ 3,577,471.72	\$ 3,314,004.19	\$ 263,467.53
Salaries	57,790.00	(23,206.20)	34,583.80	21,918.02	12,665.78
General Supplies					
Total Undistributed Expenditures - Security	3,440,755.00	171,300.52	3,612,055.52	3,335,922.21	276,133.31
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Between Home & School) -Vendors	329,593.00	58,023.87	387,616.87	262,712.96	124,903.91
Contracted Services - (Other than Between Home & School) -Vendors	329,593.00	58,023.87	387,616.87	262,712.96	124,903.91
Total Undistributed Expenditures - Student Transportation					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	1,592,701.00	20,127.91	1,612,828.91	1,202,863.04	409,965.87
Other Retirement Contributions	839,221.00	(0.23)	839,220.77	839,220.77	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	2,431,922.00	20,127.68	2,452,049.68	2,042,083.81	409,965.87
Total Undistributed Expenditures	32,622,492.19	(1,329,478.30)	31,293,013.89	28,980,161.12	2,312,852.77
Total General Current Expense	123,372,004.88	29,254.62	123,401,259.50	116,194,628.43	7,206,631.07
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten	14,000.00	(14,000.00)			
Grades 1-5	194,330.00	(23,494.78)	170,835.22	120,409.93	50,425.29
Grades 6-8	62,582.00	(19,918.80)	42,663.20	39,523.07	3,140.13
Grades 9-12	42,420.00	(18,820.00)	23,600.00	19,551.40	4,048.60

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Combined Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<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>
Capital Outlay (Cont'd):					
Special Education:					
Preschool-Disabled					
Cognitive - Mild					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School-Sponsored Athletics - Instruction					
Bilingual Education - Instruction					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment					
Total Capital Outlay					
District-Wide School Based Expenditures					
Other Financing Sources :					
Operating Transfer In					
Total Other Financing Sources:					
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)					
Fund Balances - July 1					
Fund Balances - June 30					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Bonsall</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 159,182.00	\$ 30,531.50	\$ 189,713.50	\$ 189,713.50	
Grades 1-5	1,179,090.00	41,523.20	1,220,613.20	1,220,613.20	
Grades 6-8	891,365.00	14,085.83	905,450.83	905,450.83	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	95,168.00	6,332.30	101,500.30	101,500.30	
Purchased Professional - Educational Services	60,523.00	(60,523.00)			
Purchased Technical Services	14,000.00		14,000.00	7,499.81	\$ 6,500.19
Other Purchased Services					
General Supplies	58,000.00	11,337.84	69,337.84	44,007.02	25,330.82
Textbooks	25,000.00	78.54	25,078.54	25,078.54	
Other Objects	10,000.00		10,000.00	1,133.36	8,866.64
Total Regular Programs	2,492,328.00	43,366.21	2,535,694.21	2,494,996.56	40,697.65
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction	26,343.00		26,343.00		26,343.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	26,343.00	-	26,343.00	-	26,343.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Bonsall</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	\$ -	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 288,911.00	\$ 21,316.65	\$ 310,227.65	\$ 310,227.65	
Other Salaries for Instruction	59,263.00	35,175.90	94,438.90	94,438.90	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	348,174.00	56,492.55	404,666.55	404,666.55	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Bonsall</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 106,231.00	\$ 38,257.07	\$ 144,488.07	\$ 144,488.07	
Other Salaries for Instruction	28,509.00	13,116.20	41,625.20	36,375.64	\$ 5,249.56
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	<u>134,740.00</u>	<u>51,373.27</u>	<u>186,113.27</u>	<u>180,863.71</u>	<u>5,249.56</u>
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Bonsall</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 687,097.00	\$ (231,928.40)	\$ 455,168.60	\$ 455,168.60	
Other Salaries for Instruction		2,837.60	2,837.60	2,837.60	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	1,000.00	(1,000.00)			
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	688,097.00	(230,090.80)	458,006.20	458,006.20	-
Total Special Education	1,197,354.00	(122,224.98)	1,075,129.02	1,043,536.46	\$ 31,592.56
Bilingual Education:					
Salaries of Teachers	26,204.00	(107.00)	26,097.00	22,271.61	3,825.39
Other Salaries for Instruction	28,509.00	(22,902.00)	5,607.00	5,606.21	0.79
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	54,713.00	(23,009.00)	31,704.00	27,877.82	3,826.18
School Sponsored Co-curricular Activities - Instruction:					
Salaries	9,087.00	(8,997.00)	90.00	90.00	3,000.00
Supplies and Materials	3,000.00		3,000.00		
Total School Sponsored Co-curricular Activities - Instruction	12,087.00	(8,997.00)	3,090.00	90.00	3,000.00
School Sponsored Athletics - Instruction:					
Supplies and Materials	1,500.00	-	1,500.00	-	1,500.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Bonsall</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries	-	-	-	-	-
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction					
Before/After School Programs - Support Services:					
Salaries		\$ 6,000.00	\$ 6,000.00	\$ 4,188.23	\$ 1,811.77
Supplies and Materials					
Total Before/After School Programs - Support Services	-	6,000.00	6,000.00	4,188.23	1,811.77
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Bonsall</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 28,231.00	\$ 25,674.68	\$ 25,674.68	\$ 25,674.68	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	\$ 28,231.00	336.00	28,567.00	28,567.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>28,231.00</u>	<u>26,010.68</u>	<u>54,241.68</u>	<u>54,241.68</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	163,626.00	8,702.82	172,328.82	171,031.64	\$ 1,297.18
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>163,626.00</u>	<u>8,702.82</u>	<u>172,328.82</u>	<u>171,031.64</u>	<u>1,297.18</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	194,780.00	(9,777.93)	185,002.07	185,002.07	
Salaries of Secretarial and Clerical Assistants		3,548.00	3,548.00	3,548.00	
Purchased Professional Educational Services		500.00	500.00	500.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,000.00	(3,000.00)			
Other Objects					
Total Undistributed Expenditures - Guidance	<u>197,780.00</u>	<u>(8,729.93)</u>	<u>189,050.07</u>	<u>189,050.07</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Bonsall</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 64,633.00	\$ 485.30	\$ 65,118.30		\$ 65,118.30
Purchased Professional Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	64,633.00	485.30	65,118.30	-	65,118.30
15 Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	65,047.00	6,051.67	71,098.67	\$ 71,098.67	
Salaries of Technology Coordinators	83,429.00	24.00	83,453.00	83,453.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	32,454.00	36,499.80	68,953.80	41,550.37	27,403.43
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	180,930.00	42,575.47	223,505.47	196,102.04	27,403.43
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	5,000.00	(3,750.00)	1,250.00	750.00	500.00
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	5,000.00	(3,750.00)	1,250.00	750.00	500.00
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Bonsall</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 188,176.00		\$ 188,176.00	\$ 181,022.51	\$ 7,153.49
Salaries of Other Professional Staff	128,409.00	\$ 9,866.67	138,275.67	138,275.67	
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services	9,139.00		9,139.00	3,315.99	5,823.01
Other Purchased Services	11,200.00	(11,200.00)			
Supplies and Materials	2,000.00	13,250.00	15,250.00	9,411.90	5,838.10
Other Objects					
Total Undistributed Expenditures -	338,924.00	11,916.67	350,840.67	332,026.07	18,814.60
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	86,491.00	17,277.75	103,768.75	74,709.21	29,059.54
General Supplies					
Total Undistributed Expenditures -	86,491.00	17,277.75	103,768.75	74,709.21	29,059.54
Custodial Services					
Undistributed Expenditures - Security					
Salaries	134,099.00	11,599.50	145,698.50	145,698.50	
General Supplies					
Total Undistributed Expenditures -	134,099.00	11,599.50	145,698.50	145,698.50	-
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -	8,000.00	3,000.00	11,000.00	3,931.53	7,068.47
(Other than Between Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	8,000.00	3,000.00	11,000.00	3,931.53	7,068.47

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Bonsall</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 52,659.00		\$ 52,659.00	\$ 50,941.38	\$ 1,717.62
Other Retirement Contributions - PERS	40,251.00		40,251.00	40,251.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	92,910.00	-	92,910.00	91,192.38	1,717.62
Total Undistributed Expenditures	1,300,624.00	\$ 109,088.26	1,409,712.26	1,258,733.12	150,979.14
Total General Current Expense	5,058,606.00	4,223.49	5,062,829.49	4,829,422.19	233,407.30
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5	10,370.00		25,393.00	24,405.41	987.59
Grades 6-8		15,023.00			
Grades 9-12					
Special Education:					
Preschool-Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Bonsall</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 10,370.00	\$ 15,023.00	\$ 25,393.00	\$ 24,405.41	987.59
Total Capital Outlay	<u>10,370.00</u>	<u>15,023.00</u>	<u>25,393.00</u>	<u>24,405.41</u>	<u>987.59</u>
District-Wide School Based Expenditures					
Other Financing Sources :					
Operating Transfer In	5,068,976.00	19,246.49	5,088,222.49	4,853,827.60	\$ 234,394.89
	<u>5,068,976.00</u>	<u>19,246.49</u>	<u>5,088,222.49</u>	<u>4,885,747.42</u>	<u>(202,475.07)</u>
Total Other Financing Sources:	<u>5,068,976.00</u>	<u>19,246.49</u>	<u>5,088,222.49</u>	<u>4,885,747.42</u>	<u>(202,475.07)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	31,919.82	31,919.82
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ 31,919.82	\$ 31,919.82

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 1,572,525.00	\$ (101,524.75)	\$ 1,471,000.25	\$ 1,471,000.25	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services		2,000.00	2,000.00	1,892.15	\$ 107.85
Other Purchased Services					
General Supplies	88,324.00	(86,555.13)	1,768.87	1,090.99	677.88
Textbooks	24,919.00	(8,194.34)	16,724.66	11,546.06	5,178.60
Other Objects	3,600.00	21,000.00	24,600.00	14,666.48	9,933.52
Total Regular Programs	<u>1,689,368.00</u>	<u>(173,274.22)</u>	<u>1,516,093.78</u>	<u>1,500,195.93</u>	<u>15,897.85</u>

Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction	\$ 25,930.00	\$ (25,930.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	5,000.00	(5,000.00)			
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	<u>30,930.00</u>	<u>(30,930.00)</u>	-	-	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Brimm Medical Arts High School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction	\$ 19,903.00	\$ 178.00	\$ 20,081.00	\$ 20,081.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	19,903.00	178.00	20,081.00	20,081.00	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Brimm Medical Arts High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 54,224.00	\$ 313.00	\$ 54,537.00	\$ 54,537.00	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>54,224.00</u>	<u>313.00</u>	<u>54,537.00</u>	<u>54,537.00</u>	<u>-</u>
Total Special Education	<u>105,057.00</u>	<u>(30,439.00)</u>	<u>74,618.00</u>	<u>74,618.00</u>	<u>-</u>
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction	41,109.00	152.60	41,261.60	41,261.60	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>41,109.00</u>	<u>152.60</u>	<u>41,261.60</u>	<u>41,261.60</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services	5,500.00	(792.00)	4,708.00	1,105.91	\$ 3,602.09
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>5,500.00</u>	<u>(792.00)</u>	<u>4,708.00</u>	<u>1,105.91</u>	<u>3,602.09</u>
School Sponsored Athletics - Instruction:					
Salaries	-	-	-	-	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Brimm Medical Arts High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries	\$ 13,000.00	\$ 5,630.84	\$ 18,630.84	\$ 18,630.14	\$ 0.70
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	13,000.00	5,630.84	18,630.84	18,630.14	0.70
Before/After School Programs - Support Services:					
Salaries		13,553.00	13,553.00	13,552.12	0.88
Supplies and Materials					
Total Before/After School Programs - Support Services	-	13,553.00	13,553.00	13,552.12	0.88
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Brimm Medical Arts High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 47,341.53	\$ 47,341.53	\$ 47,341.53	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams	\$ 79,754.00	(0.28)	79,753.72	79,672.38	\$ 81.34
Salaries of Community/School Coordinators		5,271.35	5,271.35	5,271.35	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	79,754.00	52,612.60	132,366.60	132,285.26	81.34
Undistributed Expenditures - Health Services:					
Salaries	53,384.00	321.00	53,705.00	53,705.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	53,384.00	321.00	53,705.00	53,705.00	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	253,054.00	(22,640.11)	230,413.89	228,684.49	1,729.40
Salaries of Secretarial and Clerical Assistants	42,188.00	(0.22)	42,187.78	42,145.08	42.70
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services		500.00	500.00	500.00	
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	295,242.00	(22,140.33)	273,101.67	271,329.57	1,772.10

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Brimm Medical Arts High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	-	-	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 125,649.00	\$ (41,196.00)	\$ 84,453.00	\$ 84,453.00	
Salaries of Technology Coordinators	41,209.00	19,030.62	60,239.62	60,239.62	
Purchased Professional and Technical Services					
Other Purchased Services	1,815.00	10,348.84	12,163.84	9,544.15	\$ 2,619.69
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<u>168,673.00</u>	<u>(11,816.54)</u>	<u>156,856.46</u>	<u>154,236.77</u>	<u>2,619.69</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	5,000.00	(4,006.00)	994.00	624.00	370.00
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials		1,925.77	1,925.77	1,925.77	
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	<u>5,000.00</u>	<u>(2,080.23)</u>	<u>2,919.77</u>	<u>2,549.77</u>	<u>370.00</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, 2013

<u>School: Brimm Medical Arts High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 243,016.00	\$ (18,115.66)	\$ 224,900.34	\$ 224,900.34	
Salaries of Other Professional Staff	92,070.00	(14,996.30)	77,073.70	75,569.55	\$ 1,504.15
Salaries of Secretarial and Clerical Assistants					
Other Salaries	8,000.00	(400.00)	7,600.00	7,458.75	141.25
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	545.00	68,430.02	68,975.02	67,603.56	1,371.46
Other Objects					
Total Undistributed Expenditures -	343,631.00	34,918.06	378,549.06	375,532.20	3,016.86
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -	-	-	-	-	-
Custodial Services					
Undistributed Expenditures - Security					
Salaries	80,346.00	2,125.70	82,471.70	82,471.70	
General Supplies					
Total Undistributed Expenditures -	80,346.00	2,125.70	82,471.70	82,471.70	-
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	5,160.00	25,000.00	30,160.00	9,578.60	20,581.40
Total Undistributed Expenditures - Student Transportation	5,160.00	25,000.00	30,160.00	9,578.60	20,581.40

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Brimm Medical Arts High School

General Current Expense (Cont'd):
 Undistributed Expenditures - Unallocated Employee Benefits:

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Social Security Contributions	\$ 27,421.00		\$ 27,421.00	21,082.73	\$ 6,338.27
Other Retirement Contributions - PERS	15,382.00	\$ (0.50)	15,381.50	15,381.50	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>42,803.00</u>	<u>(0.50)</u>	<u>42,802.50</u>	<u>36,464.23</u>	<u>6,338.27</u>
Total Undistributed Expenditures	<u>1,073,993.00</u>	<u>78,939.76</u>	<u>1,152,932.76</u>	<u>1,118,153.10</u>	<u>34,779.66</u>
Total General Current Expense	<u>2,928,027.00</u>	<u>(106,229.02)</u>	<u>2,821,797.98</u>	<u>2,767,516.80</u>	<u>54,281.18</u>

Capital Outlay:

Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	10,000.00	(10,000.00)			
Special Education:					
Preschool-Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Brimm Medical Arts High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 10,000.00	\$ (10,000.00)	-	-	-
	10,000.00	(10,000.00)	-	-	-
	<u>2,938,027.00</u>	<u>(116,229.02)</u>	<u>2,821,797.98</u>	<u>\$ 2,767,516.80</u>	<u>\$ 54,281.18</u>
District-Wide School Based Expenditures					
Other Financing Sources :					
Operating Transfer In	2,938,027.00	(116,229.02)	2,821,797.98	2,774,215.80	(47,582.18)
	<u>2,938,027.00</u>	<u>(116,229.02)</u>	<u>2,821,797.98</u>	<u>2,774,215.80</u>	<u>(47,582.18)</u>
Total Other Financing Sources:					
Excess (Deficiency) of Revenues	-	-	-	6,699.00	6,699.00
Over (Under) Expenditures and Other Financing Sources (Uses)					
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	-	-	-	6,699.00	6,699.00
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,699.00</u>	<u>\$ 6,699.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Camden High</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 4,247,962.00	\$ (427,366.69)	\$ 3,820,595.31	\$ 3,770,203.18	\$ 50,392.13
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	106,915.00	(4,879.13)	102,035.87	98,669.02	3,366.85
Purchased Professional - Educational Services	100,000.00	64,969.22	164,969.22	111,137.28	53,831.94
Purchased Technical Services	49,121.00	(22,924.11)	26,196.89	23,661.89	2,535.00
Other Purchased Services	26,446.00	14,206.53	40,652.53	33,982.87	6,669.66
General Supplies					
Textbooks					
Other Objects					
Total Regular Programs	<u>4,530,444.00</u>	<u>(375,994.18)</u>	<u>4,154,449.82</u>	<u>4,037,654.24</u>	<u>116,795.58</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	115,824.00	4,785.29	120,609.29	120,609.29	
Other Salaries for Instruction	62,608.00	68,736.98	131,344.98	131,344.98	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>178,432.00</u>	<u>73,522.27</u>	<u>251,954.27</u>	<u>251,954.27</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Camden High</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 615,554.00	\$ (148,498.85)	\$ 467,055.15	\$ 467,055.15	
Other Salaries for Instruction	164,911.00	(12,343.97)	152,567.03	151,663.83	\$ 903.20
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	1,472.00	(1,472.00)			
General Supplies	1,529.00	(1,529.00)			
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	783,466.00	(163,843.82)	619,622.18	618,718.98	903.20
Autism:					
Salaries of Teachers					
Other Salaries for Instruction	28,509.00	(28,509.00)			
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	28,509.00	(28,509.00)	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Camden High</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 110,382.00	\$ 41,793.70	\$ 152,175.70	\$ 152,175.70	
Other Salaries for Instruction	30,149.00	(7,573.25)	22,575.75	16,455.55	\$ 6,120.20
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000.00	(1,000.00)			
Textbooks	2,926.00	(2,926.00)			
Other Objects					
Total Behavioral Disabilities	<u>144,457.00</u>	<u>30,294.45</u>	<u>174,751.45</u>	<u>168,631.25</u>	<u>6,120.20</u>
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Camden High</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 583,711.00	\$ (0.13)	\$ 583,710.87	\$ 523,849.01	\$ 59,861.86
Other Salaries for Instruction					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	583,711.00	(0.13)	583,710.87	523,849.01	59,861.86
Total Special Education	1,718,575.00	(88,536.23)	1,630,038.77	1,563,153.51	66,885.26
Bilingual Education:					
Salaries of Teachers	39,726.40		39,726.40	39,726.40	
Other Salaries for Instruction	(12,725.33)		15,783.67	15,783.67	
Other Purchased Services					
General Supplies	1,320.00	(1,320.00)			
Textbooks					
Other Objects					
Total Bilingual Education	29,829.00	25,681.07	55,510.07	55,510.07	-
School Sponsored Co-curricular Activities - Instruction:					
Salaries	30,121.00		30,121.00	3,055.00	27,066.00
Other Purchased Services	1,451.15		1,451.15	1,451.15	
Supplies and Materials	15,142.00	(7,416.58)	7,725.42	7,469.46	255.96
Other Objects	1,500.00	(1,500.00)			
Total School Sponsored Co-curricular Activities - Instruction	48,214.15	(8,916.58)	39,297.57	11,975.61	27,321.96
School Sponsored Athletics - Instruction:					
Salaries	315,555.00		315,555.00	303,044.81	12,510.19
Other Purchased Services	5,128.78	6,958.00	12,086.78	4,387.39	7,699.39
Supplies and Materials	100,997.03	56,310.06	157,307.09	137,528.16	19,778.93
Other Objects	36,543.00	(14,215.50)	22,327.50	17,061.44	5,266.06
Total School Sponsored Athletics - Instruction	458,223.81	49,052.56	507,276.37	462,021.80	45,254.57

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Camden High</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries		\$ 17,247.08	\$ 17,247.08	\$ 14,562.80	\$ 2,684.28
Purchased Services					
Supplies and Materials	\$ 4,500.00	(4,500.00)			
Other Objects					
Total Before/After School Programs - Instruction	4,500.00	12,747.08	17,247.08	14,562.80	2,684.28
Before/After School Programs - Support Services:					
Salaries	40,947.00		40,947.00	1,974.50	38,972.50
Supplies and Materials					
Total Before/After School Programs - Support Services	40,947.00	-	40,947.00	1,974.50	38,972.50
Summer School Programs - Instruction:					
Salaries	105,245.00	(100,001.00)	5,244.00		5,244.00
Supplies and Materials	3,500.00		3,500.00		3,500.00
Total Summer School Programs - Instruction	108,745.00	(100,001.00)	8,744.00	-	8,744.00
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Camden High</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 84,178.25	\$ 19,221.94	\$ 19,221.94	\$ 19,221.94	
Salaries of Drop-Out Prevention Officer/Coordinators			84,178.25	83,210.62	\$ 967.63
Salaries of Family Support Teams	126,947.00	159.62	127,106.62	127,106.62	
Salaries of Community/School Coordinators	28,837.00	90.00	28,927.00	28,927.00	
Purchased Professional and Technical Services	1,200.00	(1,200.00)			
Other Purchased Services					
Supplies and Materials	900.00	(900.00)			
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	242,062.25	17,371.56	259,433.81	258,466.18	967.63
Undistributed Expenditures - Health Services:					
Salaries	282,657.00	(18,999.20)	263,657.80	263,657.80	
Salaries of Social Services Coordinators		596.01	596.01	596.01	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	282,657.00	(18,403.19)	264,253.81	264,253.81	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	460,275.00	173,797.23	634,072.23	634,072.23	
Salaries of Secretarial and Clerical Assistants	96,087.00	(33,829.54)	62,257.46	62,257.46	
Purchased Professional Educational Services		500.00	500.00	500.00	
Other Purchased Professional and Technical Services	4,000.00	(2,500.00)	1,500.00	1,500.00	
Other Purchased Services					
Supplies and Materials	3,000.00	(972.31)	2,027.69	2,027.69	
Other Objects					
Total Undistributed Expenditures - Guidance	563,362.00	136,995.38	700,357.38	700,357.38	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Camden High</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 13,715.80	\$	13,715.80	\$ 13,715.80	
Purchased Professional Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	-	13,715.80	13,715.80	13,715.80	-
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 55,436.00		55,436.00	40,208.38	\$ 15,227.62
Salaries of Technology Coordinators	81,409.00	44.00	81,453.00	81,453.00	
Purchased Professional and Technical Services					
Other Purchased Services	10,250.00	(10,250.00)			
Supplies and Materials	60,653.00	(9,093.79)	51,559.21	51,559.21	
Other Objects	610.00	(249.00)	361.00	361.00	
Total Undistributed Expenditures - Educational Media/Library	208,358.00	(19,548.79)	188,809.21	173,581.59	15,227.62
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	7,500.00	(7,500.00)			
Other Purchased Professional and Technical Services	300.00	(300.00)			
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	7,800.00	(7,800.00)	-	-	-
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Camden High</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 430,081.00	\$ 127,163.20	\$ 557,244.20	\$ 557,244.20	\$ 280.11
Salaries of Other Professional Staff	236,349.00	(67,349.00)	169,000.00	169,000.00	1,596.00
Salaries of Secretarial and Clerical Assistants					25,910.04
Other Salaries	11,160.00	5,600.00	16,760.00	16,479.89	
Purchased Professional and Technical Services	3,000.00	599.00	3,599.00	2,003.00	
Other Purchased Services	33,780.00	55,600.48	89,380.48	63,470.44	
Supplies and Materials	2,635.00	(1,101.00)	1,534.00	1,534.00	
Other Objects					
Total Undistributed Expenditures -	717,005.00	120,512.68	837,517.68	809,731.53	27,786.15
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides		1,949.75	1,949.75	1,949.75	
General Supplies					
Total Undistributed Expenditures -	-	1,949.75	1,949.75	1,949.75	-
Custodial Services					
Undistributed Expenditures - Security					
Salaries	529,177.00	(24,840.00)	504,337.00	466,802.58	37,534.42
General Supplies	6,400.00	(6,400.00)			
Total Undistributed Expenditures -	535,577.00	(31,240.00)	504,337.00	466,802.58	37,534.42
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	23,789.00	25,000.00	48,789.00	38,163.78	10,625.22
Total Undistributed Expenditures - Student Transportation	23,789.00	25,000.00	48,789.00	38,163.78	10,625.22

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Camden High</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 135,256.00		\$ 135,256.00	\$ 100,168.20	\$ 35,087.80
Other Retirement Contributions - PERS	47,634.00	\$ 0.58	47,634.58	47,634.58	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>182,890.00</u>	<u>0.58</u>	<u>182,890.58</u>	<u>147,802.78</u>	<u>35,087.80</u>
Total Undistributed Expenditures	<u>2,763,500.25</u>	<u>238,553.77</u>	<u>3,002,054.02</u>	<u>2,874,825.18</u>	<u>127,228.84</u>
Total General Current Expense	<u>9,702,978.21</u>	<u>(247,413.51)</u>	<u>9,455,564.70</u>	<u>9,021,677.71</u>	<u>433,886.99</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	2,000.00	(2,000.00)			
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
School-Sponsored Athletics - Instruction					
Bilingual Education - Instruction		2,479.96	2,479.96	2,479.96	

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Camden High</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 2,000.00	\$ 479.96	\$ 2,479.96	\$ 2,479.96	-
	2,000.00	479.96	2,479.96	2,479.96	-
	9,704,978.21	(246,933.55)	9,458,044.66	9,024,157.67	\$ 433,886.99
District-Wide School Based Expenditures					
Other Financing Sources :					
Operating Transfer In	9,699,320.00	(246,933.55)	9,452,386.45	9,030,785.74	(421,600.71)
Total Other Financing Sources:	9,699,320.00	(246,933.55)	9,452,386.45	9,030,785.74	(421,600.71)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(5,658.21)	-	(5,658.21)	6,628.07	12,286.28
Fund Balances - July 1	5,658.21	-	5,658.21	5,658.21	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ 12,286.28	\$ 12,286.28

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Catto Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 67,572.00	\$ 103,839.10	\$ 171,411.10	\$ 164,980.95	\$ 6,430.15
Grades 1-5	1,306,166.00	0.23	1,306,166.23	1,296,418.75	9,747.48
Grades 6-8	371,153.00	(78,819.50)	292,333.50	292,333.50	
Grades 9-12		45,737.30	45,737.30	45,737.30	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	28,508.00	48,413.45	76,921.45	76,921.45	
Purchased Professional - Educational Services	4,000.00		4,000.00	3,940.00	60.00
Purchased Technical Services	6,011.00	0.11	6,011.11	4,469.04	1,542.07
Other Purchased Services					
General Supplies	185,673.00	(2,784.26)	182,888.74	178,797.27	4,091.47
Textbooks	8,880.00	10,000.00	18,880.00	18,695.92	184.08
Other Objects	18,455.00	(9,768.64)	8,686.36	8,214.41	471.95
Total Regular Programs	1,996,418.00	116,617.79	2,113,035.79	2,090,508.59	22,527.20
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Catto Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Preschool Disabilities -- Full Time	-	-	-	-	-
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Preschool Disabilities -- Full Time	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 307,409.00	\$ 11,228.85	\$ 318,637.85	\$ 318,637.85	
Other Salaries for Instruction	51,854.00	29,586.28	81,440.28	81,440.28	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,000.00		2,000.00	1,978.48	\$ 21.52
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	361,263.00	40,815.13	402,078.13	402,056.61	21.52
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Catto Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 53,384.00	\$ 321.00	\$ 53,705.00	\$ 53,705.00	
Other Salaries for Instruction		34,669.00	34,669.00	34,669.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	500.00		500.00	499.76	\$ 0.24
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	53,884.00	34,990.00	88,874.00	88,873.76	0.24
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Catto Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 294,377.00	\$ 105,686.85	\$ 400,063.85	\$ 400,063.85	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>294,377.00</u>	<u>105,686.85</u>	<u>400,063.85</u>	<u>400,063.85</u>	<u>-</u>
Total Special Education	<u>709,524.00</u>	<u>181,491.98</u>	<u>891,015.98</u>	<u>890,994.22</u>	<u>\$ 21.76</u>
Bilingual Education:					
Salaries of Teachers	555,388.00	0.18	555,388.18	542,415.35	12,972.83
Other Salaries for Instruction	26,643.00	19,038.46	45,681.46	45,680.59	0.87
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>582,031.00</u>	<u>19,038.64</u>	<u>601,069.64</u>	<u>588,095.94</u>	<u>12,973.70</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries	9,914.00		9,914.00	7,115.00	2,799.00
Other Purchased Services					
Supplies and Materials	2,150.00	(0.07)	2,149.93	1,918.57	231.36
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>12,064.00</u>	<u>(0.07)</u>	<u>12,063.93</u>	<u>9,033.57</u>	<u>3,030.36</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Catto Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
School Sponsored Athletics - Instruction:					
Salaries	\$ 2,331.00	\$ (0.14)	\$ 2,330.86	\$ 2,188.20	\$ 142.66
Supplies and Materials					
Total School Sponsored Athletics - Instruction	2,331.00	(0.14)	2,330.86	2,188.20	142.66
Before/After School Programs - Instruction:					
Salaries		1,293.02	1,293.02	1,292.22	0.80
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	1,293.02	1,293.02	1,292.22	0.80
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Catto Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 28,838.00	\$ 89.00	\$ 28,927.00	\$ 28,927.00	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	28,838.00	89.00	28,927.00	28,927.00	-
Undistributed Expenditures - Health Services:					
Salaries	78,783.00	700.00	79,483.00	79,483.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	78,783.00	700.00	79,483.00	79,483.00	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	143,931.00	5,115.46	149,046.46	149,046.46	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services		500.00	500.00	500.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	600.00		600.00	593.88	\$ 6.12
Other Objects					
Total Undistributed Expenditures - Guidance	144,531.00	5,615.46	150,146.46	150,140.34	6.12

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Catto Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 138,779.00	\$ (32,536.05)	\$ 106,242.95	\$ 37,486.35	\$ 68,756.60
Purchased Professional Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	1,125.00	178.51	1,303.51	1,303.51	
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	<u>139,904.00</u>	<u>(32,357.54)</u>	<u>107,546.46</u>	<u>38,789.86</u>	<u>68,756.60</u>
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	78,076.00	(40,443.60)	37,632.40	29,746.35	7,886.05
Salaries of Technology Coordinators	82,419.00	34.00	82,453.00	82,453.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,840.00	(500.40)	2,339.60	2,320.52	19.08
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<u>163,335.00</u>	<u>(40,910.00)</u>	<u>122,425.00</u>	<u>114,519.87</u>	<u>7,905.13</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	1,500.00	(1,500.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	<u>1,500.00</u>	<u>(1,500.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Catto Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 155,453.00	\$ 1.84	\$ 155,454.84	\$ 155,207.51	\$ 247.33
Salaries of Other Professional Staff	97,544.00	4,222.55	101,766.55	101,766.55	
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services	4,752.00	0.15	4,752.15	4,409.11	343.04
Other Purchased Services	3,000.00	(200.00)	2,800.00	1,380.00	1,420.00
Supplies and Materials	1,350.00	700.00	2,050.00	1,699.71	350.29
Other Objects					
Total Undistributed Expenditures -	262,099.00	4,724.54	266,823.54	264,462.88	2,360.66
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	31,453.00	(1.08)	31,451.92	31,398.44	53.48
General Supplies					
Total Undistributed Expenditures -	31,453.00	(1.08)	31,451.92	31,398.44	53.48
Custodial Services					
Undistributed Expenditures - Security					
Salaries	135,453.00	(17,649.88)	117,803.12	98,368.54	19,434.58
General Supplies	2,000.00	(2,000.00)			
Total Undistributed Expenditures -	137,453.00	(19,649.88)	117,803.12	98,368.54	19,434.58
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	8,450.00	500.00	8,950.00	6,644.92	2,305.08
Total Undistributed Expenditures - Student Transportation	8,450.00	500.00	8,950.00	6,644.92	2,305.08

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Catto Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 48,007.00		\$ 48,007.00	\$ 36,689.48	\$ 11,317.52
Other Retirement Contributions - PERS	37,170.00	\$ (0.31)	37,169.69	37,169.69	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>85,177.00</u>	<u>(0.31)</u>	<u>85,176.69</u>	<u>73,859.17</u>	<u>11,317.52</u>
Total Undistributed Expenditures	<u>1,081,523.00</u>	<u>(82,789.81)</u>	<u>998,733.19</u>	<u>886,594.02</u>	<u>112,139.17</u>
Total General Current Expense	<u>4,383,891.00</u>	<u>235,651.41</u>	<u>4,619,542.41</u>	<u>4,468,706.76</u>	<u>150,835.65</u>

Capital Outlay:

Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5	8,000.00				
Grades 6-8					
Grades 9-12		(8,000.00)			
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Catto Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 8,000.00	\$ (8,000.00)	-	-	-
Total Capital Outlay	<u>8,000.00</u>	<u>(8,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
District-Wide School Based Expenditures	<u>4,391,891.00</u>	<u>227,651.41</u>	<u>\$ 4,619,542.41</u>	<u>\$ 4,468,706.76</u>	<u>\$ 150,835.65</u>
Other Financing Sources :					
Operating Transfer In	<u>4,391,891.00</u>	<u>227,651.41</u>	<u>4,619,542.41</u>	<u>4,470,417.26</u>	<u>(149,125.15)</u>
Total Other Financing Sources:	<u>4,391,891.00</u>	<u>227,651.41</u>	<u>4,619,542.41</u>	<u>4,470,417.26</u>	<u>(149,125.15)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	1,710.50	1,710.50
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ 1,710.50	\$ 1,710.50

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Met East High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 926,527.00	\$ 16,683.05	\$ 943,210.05	\$ 943,210.05	
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	53,326.00	222.00	53,548.00	53,548.00	
Purchased Professional - Educational Services					
Purchased Technical Services	3,264.00	(2,214.00)	1,050.00	1,050.00	
Other Purchased Services					
General Supplies	21,392.00	3,673.80	25,065.80	22,530.16	\$ 2,535.64
Textbooks	10,025.00	(10,025.00)			
Other Objects	9,800.00	(73.80)	9,726.20	7,763.79	1,962.41
Total Regular Programs	<u>1,024,334.00</u>	<u>8,266.05</u>	<u>1,032,600.05</u>	<u>1,028,102.00</u>	<u>4,498.05</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Met East High School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>	<u></u>	<u>Final to Actual</u>
					<u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 108,852.00	\$ 622.00	\$ 109,474.00	\$ 109,474.00	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>108,852.00</u>	<u>622.00</u>	<u>109,474.00</u>	<u>109,474.00</u>	<u>-</u>
Total Special Education	<u>108,852.00</u>	<u>622.00</u>	<u>109,474.00</u>	<u>109,474.00</u>	<u>-</u>
Bilingual Education:					
Salaries of Teachers	68,305.00	(68,305.00)			
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>68,305.00</u>	<u>(68,305.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries	-	17,206.24	17,206.24	17,206.24	-
School Sponsored Athletics - Instruction:					
Salaries	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Met East High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries	-	19,991.36	19,991.36	13,790.68	\$ 6,200.68
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	19,991.36	19,991.36	13,790.68	6,200.68
Before/After School Programs - Support Services:					
Salaries		1,000.00	1,000.00	308.09	691.91
Supplies and Materials					
Total Before/After School Programs - Support Services	-	1,000.00	1,000.00	308.09	691.91
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Met East High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries		\$ 5,271.35	\$ 5,271.35	\$ 5,271.35	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	-	5,271.35	5,271.35	5,271.35	-
Undistributed Expenditures - Health Services:					
Salaries	\$ 78,783.00	19,566.19	98,349.19	92,584.22	\$ 5,764.97
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	78,783.00	19,566.19	98,349.19	92,584.22	5,764.97
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	63,532.00	3,007.90	66,539.90	66,539.90	
Salaries of Secretarial and Clerical Assistants		44.95	44.95	44.95	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Supplies and Materials	3,150.00		3,150.00	2,307.19	842.81
Other Objects					
Total Undistributed Expenditures - Guidance	66,682.00	3,052.85	69,734.85	68,892.04	842.81

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Met East High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction			\$ 870.00	\$ 870.00	
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional Educational Services	\$ 5,000.00		5,000.00	5,000.00	
Purchased Professional and Technical Services	9,000.00	(5,900.00)	3,100.00	3,100.00	
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	14,000.00	(5,030.00)	8,970.00	8,970.00	-
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries					
Salaries of Technology Coordinators	41,210.00	(41,210.00)			
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	3,600.00	2,214.00	5,814.00	5,786.82	\$ 27.18
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	44,810.00	(38,996.00)	5,814.00	5,786.82	27.18
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	-	-	-	-	-
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Met East High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 114,009.00	\$ 29,784.11	\$ 143,793.11	\$ 143,793.11	
Salaries of Other Professional Staff		19,349.28	19,349.28	19,349.28	
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services		2,300.00	2,300.00	2,131.86	\$ 168.14
Other Purchased Services					
Supplies and Materials	14,897.00	6,157.11	21,054.11	20,793.79	260.32
Other Objects					
Total Undistributed Expenditures -	<u>128,906.00</u>	<u>57,590.50</u>	<u>186,496.50</u>	<u>186,068.04</u>	<u>428.46</u>
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Custodial Services					
Undistributed Expenditures - Security					
Salaries	86,650.00	5,089.84	91,739.84	69,138.05	22,601.79
General Supplies					
Total Undistributed Expenditures -	<u>86,650.00</u>	<u>5,089.84</u>	<u>91,739.84</u>	<u>69,138.05</u>	<u>22,601.79</u>
Security					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Met East High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Between Home & School) -Vendors	\$ 5,580.00	\$ 3,867.89	\$ 9,447.89	\$ 8,356.85	\$ 1,091.04
Contracted Services -					
(Other than Between Home & School) -Vendors	5,580.00	3,867.89	9,447.89	8,356.85	1,091.04
Total Undistributed Expenditures - Student Transportation					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	22,895.00	1,833.79	24,728.79	11,209.17	13,519.62
Other Retirement Contributions - PERS					
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits					
Total Undistributed Expenditures					
	22,895.00	1,833.79	24,728.79	11,209.17	13,519.62
Total General Current Expense					
	448,306.00	52,246.41	500,552.41	456,276.54	44,275.87
	1,649,797.00	31,027.06	1,680,824.06	1,625,157.55	55,666.51
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					
	4,320.00		4,320.00	271.40	4,048.60

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Met East High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 4,320.00	-	\$ 4,320.00	\$ 271.40	\$ 4,048.60
Total Capital Outlay	<u>4,320.00</u>	<u>-</u>	<u>4,320.00</u>	<u>271.40</u>	<u>4,048.60</u>
District-Wide School Based Expenditures	<u>1,654,117.00</u>	<u>\$ 31,027.06</u>	<u>1,685,144.06</u>	<u>1,625,428.95</u>	<u>59,715.11</u>
Other Financing Sources :					
Operating Transfer In	<u>1,654,117.00</u>	<u>31,027.06</u>	<u>1,685,144.06</u>	<u>1,628,498.95</u>	<u>(56,645.11)</u>
Total Other Financing Sources:	<u>1,654,117.00</u>	<u>31,027.06</u>	<u>1,685,144.06</u>	<u>1,628,498.95</u>	<u>(56,645.11)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	3,070.00	3,070.00
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ 3,070.00	\$ 3,070.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Coopers Poynt</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 188,176.00		\$ 188,176.00	\$ 177,880.99	\$ 10,295.01
Grades 1-5	1,455,601.00	\$ (0.13)	1,455,600.87	1,369,126.95	86,473.92
Grades 6-8	651,619.00	20,331.23	671,950.23	671,950.23	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	118,321.00		118,321.00	94,961.49	23,359.51
Purchased Professional - Educational Services	5,500.00		5,500.00		5,500.00
Purchased Technical Services	9,915.00		9,915.00	1,896.59	8,018.41
Other Purchased Services					
General Supplies	44,014.00	22,000.35	66,014.35	29,000.70	37,013.65
Textbooks	54,369.00	(16,625.10)	37,743.90	18,957.39	18,786.51
Other Objects	27,500.00	(13,750.00)	13,750.00	8,946.11	4,803.89
Total Regular Programs	2,555,015.00	11,956.35	2,566,971.35	2,372,720.45	194,250.90
Special Education:					
Preschool Disabilities -- Full Time					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Preschool Disabilities -- Full Time	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Coopers Poynt</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 18,257.00	\$ (12,999.94)	\$ 5,257.06		\$ 5,257.06
Textbooks					
Other Objects					
Total Cognitive - Moderate	<u>18,257.00</u>	<u>(12,999.94)</u>	<u>5,257.06</u>	<u>-</u>	<u>5,257.06</u>
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction	56,413.00	143,806.00	200,219.00	\$ 200,219.00	
Purchased Professional - Educational Services					
Purchased Technical Services	57,622.00	12,202.00	69,824.00	69,403.35	420.65
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	<u>114,035.00</u>	<u>156,008.00</u>	<u>270,043.00</u>	<u>269,622.35</u>	<u>420.65</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Coopers Poynt</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction		\$ 4,614.74	\$ 4,614.74	\$ 4,614.74	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	<u>4,614.74</u>	<u>4,614.74</u>	<u>4,614.74</u>	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction	\$ 47,495.00	32,921.50	32,921.50	32,921.50	
Purchased Professional - Educational Services		(12,531.73)	34,963.27	34,963.27	
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>47,495.00</u>	<u>20,389.77</u>	<u>67,884.77</u>	<u>67,884.77</u>	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Coopers Poynt</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 994,479.00	\$ (302,372.56)	\$ 692,106.44	\$ 692,106.44	
Other Salaries for Instruction		15,003.00	15,003.00	15,003.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	994,479.00	(287,369.56)	707,109.44	707,109.44	-
Total Special Education	1,174,266.00	(119,356.99)	1,054,909.01	1,049,231.30	\$ 5,677.71
Bilingual Education:					
Salaries of Teachers	26,204.00	4,106.00	30,310.00	30,309.82	0.18
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	26,204.00	4,106.00	30,310.00	30,309.82	0.18
School Sponsored Co-curricular Activities - Instruction:					
Salaries	-	4,003.00	4,003.00	1,109.00	2,894.00
School Sponsored Athletics - Instruction:					
Supplies and Materials	2,000.00	-	2,000.00	1,330.38	669.62

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Coopers Poynt</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 20,972.00		\$ 19,811.70	\$ 19,811.70	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators		(20,972.00)			
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>20,972.00</u>	<u>(1,160.30)</u>	<u>19,811.70</u>	<u>19,811.70</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	132,502.00		58,802.61	58,802.61	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>132,502.00</u>	<u>(73,699.39)</u>	<u>58,802.61</u>	<u>58,802.61</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	182,798.00		186,581.41	186,581.41	
Salaries of Secretarial and Clerical Assistants	47,629.00		48,100.88	48,100.88	
Purchased Professional Educational Services			500.00	500.00	
Other Purchased Professional and Technical Services					
Purchased Professional Educational Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	<u>230,427.00</u>	<u>4,755.29</u>	<u>235,182.29</u>	<u>235,182.29</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Coopers Poynt</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 137,594.00	\$ (121,073.40)	\$ 16,520.60	\$ 16,520.60	
Purchased Professional Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	137,594.00	(121,073.40)	16,520.60	16,520.60	-
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	53,214.00	25,552.85	78,766.85	48,774.05	\$ 29,992.80
Salaries of Technology Coordinators	60,502.00	821.00	61,323.00	61,323.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	37,290.00	(15,499.85)	21,790.15	14,298.65	7,491.50
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	151,006.00	10,874.00	161,880.00	124,395.70	37,484.30
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	-	-	-	-	-
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Coopers Poynt</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 190,901.00	\$ 23,890.12	\$ 214,791.12	\$ 214,791.12	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	78,593.00	(0.30)	78,592.70	58,185.50	\$ 20,407.20
Other Salaries					
Purchased Professional and Technical Services	30,141.00		30,141.00	6,593.13	23,547.87
Other Purchased Services	4,600.00		4,600.00		4,600.00
Supplies and Materials	8,600.00	(3,878.50)	4,721.50	2,587.13	2,134.37
Other Objects					
Total Undistributed Expenditures -	312,835.00	20,011.32	332,846.32	282,156.88	50,689.44
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	54,962.00		54,962.00	54,166.26	795.74
General Supplies					
Total Undistributed Expenditures -	54,962.00	-	54,962.00	54,166.26	795.74
Custodial Services					
Undistributed Expenditures - Security					
Salaries	108,102.00	6,001.00	114,103.00	84,008.03	30,094.97
General Supplies	3,000.00		3,000.00		3,000.00
Total Undistributed Expenditures -	111,102.00	6,001.00	117,103.00	84,008.03	33,094.97
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	-	13,750.00	13,750.00	11,898.34	1,851.66
Total Undistributed Expenditures - Student Transportation	-	13,750.00	13,750.00	11,898.34	1,851.66

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Coopers Poynt</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 51,327.00		\$ 51,327.00	39,270.01	\$ 12,056.99
Other Retirement Contributions - PERS	43,746.00		43,746.00	43,746.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>95,073.00</u>	<u>-</u>	<u>95,073.00</u>	<u>83,016.01</u>	<u>12,056.99</u>
Total Undistributed Expenditures	<u>1,246,473.00</u>	<u>\$ (140,541.48)</u>	<u>1,105,931.52</u>	<u>969,958.42</u>	<u>135,973.10</u>
Total General Current Expense	<u>5,003,958.00</u>	<u>(239,833.12)</u>	<u>4,764,124.88</u>	<u>4,424,659.37</u>	<u>339,465.51</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Coopers Poynt</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction	-	-	-	-	-
Support Services - Students - Regular	-	-	-	-	-
Support Services - Instructional Staff	-	-	-	-	-
School Administration	-	-	-	-	-
Operation & Maintenance of Plant Services	-	-	-	-	-
Security	-	-	-	-	-
Total Equipment	-	-	-	-	-
Total Capital Outlay	\$ 5,003,958.00	\$ (239,833.12)	\$ 4,764,124.88	\$ 4,424,659.37	\$ 339,465.51
District-Wide School Based Expenditures	5,003,958.00	(239,833.12)	4,764,124.88	4,424,659.37	(339,465.51)
Other Financing Sources :					
Operating Transfer In	5,003,958.00	(239,833.12)	4,764,124.88	4,424,659.37	(339,465.51)
Total Other Financing Sources:	5,003,958.00	(239,833.12)	4,764,124.88	4,424,659.37	(339,465.51)
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, 2013

<u>School: Cramer</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 289,126.00	\$ (109,142.64)	\$ 179,983.36	\$ 164,446.85	\$ 15,536.51
Grades 1-5	1,651,853.00	(0.13)	1,651,852.87	1,569,386.31	82,466.56
Grades 6-8	51,699.00	73,452.50	125,151.50	125,151.50	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	72,177.00	7,867.50	80,044.50	80,044.50	
Purchased Professional - Educational Services	2,998.00	0.05	2,998.05	725.00	2,273.05
Purchased Technical Services	14,854.00		14,854.00	12,161.07	2,692.93
Other Purchased Services	3,000.00		3,000.00	949.00	2,051.00
General Supplies	220,923.00	(46,205.42)	174,717.58	172,514.51	2,203.07
Textbooks	18,160.00	12,799.99	30,959.99	29,650.35	1,309.64
Other Objects	12,800.00	26,098.80	38,898.80	35,367.80	3,531.00
Total Regular Programs	2,337,590.00	(35,129.35)	2,302,460.65	2,190,396.89	112,063.76
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Cramer</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 138,832.00	\$ 38,947.70	\$ 177,779.70	\$ 177,779.70	
Other Salaries for Instruction	68,164.00	1,027.85	69,191.85	69,191.85	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	1,000.00		1,000.00	678.50	\$ 321.50
General Supplies	3,000.00	(3,000.00)			
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	210,996.00	36,975.55	247,971.55	247,650.05	321.50
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Cramer</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects	\$ 1,000.00	\$ (1,000.00)			
Total Behavioral Disabilities	<u>1,000.00</u>	<u>(1,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	500.00		500.00		\$ 500.00
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>500.00</u>	<u>-</u>	<u>500.00</u>	<u>-</u>	<u>500.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Cramer</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 368,585.00	\$ 0.87	\$ 368,585.87	\$ 360,461.05	\$ 8,124.82
Other Salaries for Instruction		10,351.60	10,351.60	10,351.60	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>368,585.00</u>	<u>10,352.47</u>	<u>378,937.47</u>	<u>370,812.65</u>	<u>8,124.82</u>
Total Special Education	<u>581,081.00</u>	<u>46,328.02</u>	<u>627,409.02</u>	<u>618,462.70</u>	<u>8,946.32</u>
Bilingual Education:					
Salaries of Teachers	625,745.00	(0.13)	625,744.87	492,208.30	133,536.57
Other Salaries for Instruction	47,524.00		47,524.00	30,471.00	17,053.00
Other Purchased Services	2,000.00		2,000.00	650.00	1,350.00
General Supplies	500.00		500.00	500.00	500.00
Textbooks					
Other Objects					
Total Bilingual Education	<u>675,769.00</u>	<u>(0.13)</u>	<u>675,768.87</u>	<u>523,329.30</u>	<u>152,439.57</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries	4,000.00	(3,681.00)	319.00	319.00	
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	<u>4,000.00</u>	<u>(3,681.00)</u>	<u>319.00</u>	<u>319.00</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Purchased Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Cramer</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries	\$ 25,000.00	\$ (25,000.00)			
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	25,000.00	(25,000.00)	-	-	-
Before/After School Programs - Support Services:					
Salaries		6,000.00	\$ 6,000.00	\$ 4,827.44	\$ 1,172.56
Supplies and Materials					
Total Before/After School Programs - Support Services	-	6,000.00	6,000.00	4,827.44	1,172.56
Summer School Programs - Instruction:					
Salaries	26,451.00		26,451.00		26,451.00
Supplies and Materials					
Total Summer School Programs - Instruction	26,451.00	-	26,451.00	-	26,451.00
Summer School Programs - Support Services:					
Salaries		199.67	199.67	199.67	
Supplies and Materials					
Total Summer School Programs - Support Services	-	199.67	199.67	199.67	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Cramer</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 60,116.00	\$ (52,841.81)	\$ 7,274.19	\$ 7,274.19	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	18,261.00	195.00	18,456.00	18,456.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	78,377.00	(52,646.81)	25,730.19	25,730.19	-
Undistributed Expenditures - Health Services:					
Salaries	57,472.00	1,143.20	58,615.20	57,753.00	\$ 862.20
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	57,472.00	1,143.20	58,615.20	57,753.00	862.20
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	61,714.00	52,508.24	114,222.24	114,222.24	
Salaries of Secretarial and Clerical Assistants		12,628.00	12,628.00	12,628.00	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000.00	1,000.00	2,000.00	1,319.96	680.04
Other Objects					
Total Undistributed Expenditures - Guidance	62,714.00	66,136.24	128,850.24	128,170.20	680.04

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Cramer</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff	\$ 34,811.00	\$ (15,802.41)	\$ 19,008.59	\$ 19,008.59	\$ 5,790.30
Salaries of Facilitators, Math Coaches & Literacy Coaches	36,259.00	(30,468.70)	5,790.30		
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	71,070.00	(46,271.11)	24,798.89	19,008.59	5,790.30
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	121,950.00	(25,535.85)	96,414.15	96,414.15	
Salaries of Technology Coordinators	81,410.00	43.00	81,453.00	81,453.00	
Purchased Professional and Technical Services	1,000.00		1,000.00	903.00	97.00
Other Purchased Services					
Supplies and Materials	4,000.00	(1,700.00)	2,300.00	2,229.69	70.31
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	208,360.00	(27,192.85)	181,167.15	180,999.84	167.31
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services		1,100.00	1,100.00	1,100.00	
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	-	1,100.00	1,100.00	1,100.00	-
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Cramer</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 208,007.00		\$ 208,007.00	\$ 195,931.71	\$ 12,075.29
Salaries of Other Professional Staff	47,629.00		47,629.00	47,533.08	95.92
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services	1,877.00	\$ 250.00	2,127.00	2,083.04	43.96
Other Purchased Services	4,000.00	(450.00)	3,550.00	2,725.00	825.00
Supplies and Materials	3,500.00	12,585.13	16,085.13	14,641.28	1,443.85
Other Objects		400.00	400.00	200.00	200.00
Total Undistributed Expenditures -	265,013.00	12,785.13	277,798.13	263,114.11	14,684.02
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	125,283.00	(44,283.00)	81,000.00	68,882.68	12,117.32
General Supplies					
Total Undistributed Expenditures -	125,283.00	(44,283.00)	81,000.00	68,882.68	12,117.32
Custodial Services					
Undistributed Expenditures - Security					
Salaries	45,205.00	14,718.05	59,923.05	59,923.05	
General Supplies	1,000.00		1,000.00	252.00	748.00
Total Undistributed Expenditures -	46,205.00	14,718.05	60,923.05	60,175.05	748.00
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	15,000.00	620.00	15,620.00	12,347.82	3,272.18
Total Undistributed Expenditures - Student Transportation	15,000.00	620.00	15,620.00	12,347.82	3,272.18

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Cramer</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 46,993.00		\$ 46,993.00	\$ 31,413.31	\$ 15,579.69
Other Retirement Contributions - PERS	42,149.00		42,149.00	42,149.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	89,142.00	-	89,142.00	73,562.31	15,579.69
Total Undistributed Expenditures	1,018,636.00	\$ (73,891.15)	944,744.85	890,843.79	53,901.06
Total General Current Expense	4,668,527.00	(85,173.94)	4,583,353.06	4,228,378.79	354,974.27

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Capital Outlay:
 Equipment:
 Regular Programs - Instruction:
 Kindergarten
 Grades 1-5
 Grades 6-8
 Grades 9-12
 Special Education:
 Preschool - Disabled
 Cognitive - Moderate Learning and/or Language Disabilities
 Behavioral Disabilities
 Multiple Disabilities
 Resource Room - Resource Center
 School Sponsored and Other Instructional Programs
 Bilingual Education - Instruction

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Cramer</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction	-	-	-	-	-
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment					
Total Capital Outlay	<u>4,668,527.00</u>	<u>\$ (85,173.94)</u>	<u>\$ 4,583,353.06</u>	<u>\$ 4,228,378.79</u>	<u>\$ 354,974.27</u>
District-Wide School Based Expenditures	<u>4,668,527.00</u>	<u>(85,173.94)</u>	<u>4,583,353.06</u>	<u>4,230,146.79</u>	<u>(353,206.27)</u>
Other Financing Sources :					
Operating Transfer In					
Total Other Financing Sources:	<u>4,668,527.00</u>	<u>(85,173.94)</u>	<u>4,583,353.06</u>	<u>4,230,146.79</u>	<u>(353,206.27)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	<u>1,768.00</u>	<u>1,768.00</u>
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,768.00</u>	<u>\$ 1,768.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Creative and Performing 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>
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Regular Programs	-	-	-	-	-
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Creative and Performing Arts High School

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Creative and Performing Arts High School

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Creative and Performing Arts High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries	-		-		-
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction			-		-
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services			-		-
Summer School Programs - Instruction:					
Salaries		\$ 464.00	\$ 464.00	\$ 464.00	
Supplies and Materials					
Total Summer School Programs - Instruction		464.00	464.00	464.00	
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services			-		-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Creative and Performing Arts High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	-	-	-	-	-
Undistributed Expenditures - Health Services:					
Salaries					
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	-	-	-	-	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff		\$ 7,849.43	\$ 7,849.43	\$ 7,849.43	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	-	7,849.43	7,849.43	7,849.43	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Creative and Performing Arts High School

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Creative and Performing Arts High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	-	-	-	-	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	-	-	-	-	-
Undistributed Expenditures - Security					
Salaries		\$ 13,858.25	\$ 13,858.25	\$ 13,858.25	
General Supplies					
Total Undistributed Expenditures -		<u>13,858.25</u>	<u>13,858.25</u>	<u>13,858.25</u>	
Security	-				-
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Creative and Performing Arts High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions		\$ 2,619.14	\$ 2,619.14	\$ 1,088.29	\$ 1,530.85
Other Retirement Contributions					
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	-	<u>2,619.14</u>	<u>2,619.14</u>	<u>1,088.29</u>	<u>1,530.85</u>
Total Undistributed Expenditures		<u>24,326.82</u>	<u>24,326.82</u>	<u>22,795.97</u>	<u>1,530.85</u>
Total General Current Expense	-	<u>24,790.82</u>	<u>24,790.82</u>	<u>23,259.97</u>	<u>1,530.85</u>

Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Creative and Performing Arts High School</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction	-	-	-	-	-
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment					
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	\$ 24,790.82	\$ 24,790.82	\$ 24,790.82	\$ 23,259.97	\$ 1,530.85
Other Financing Sources :					
Operating Transfer In	-	24,790.82	24,790.82	23,259.97	(1,530.85)
Total Other Financing Sources:	-	24,790.82	24,790.82	23,259.97	(1,530.85)
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, 2013

<u>School: Davis Elementary</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 135,802.00	\$ 16,399.85	\$ 152,201.85	\$ 152,201.85	
Grades 1-5	1,773,117.00	0.87	1,773,117.87	1,624,474.78	\$ 148,643.09
Grades 6-8	180,705.00	196,810.98	377,515.98	376,963.21	552.77
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	133,018.00		133,018.00	89,119.51	43,898.49
Purchased Professional - Educational Services	10,000.00	2,030.00	12,030.00	12,029.75	0.25
Purchased Technical Services	3,600.00		3,600.00	3,600.00	
Other Purchased Services					
General Supplies	110,000.00	57,564.15	167,564.15	161,738.28	5,825.87
Textbooks					
Other Objects	15,000.00		15,000.00	13,729.33	1,270.67
Total Regular Programs	2,361,242.00	272,805.85	2,634,047.85	2,433,856.71	200,191.14
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Davis Elementary</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 266,434.00	\$ (65,398.95)	\$ 201,035.05	\$ 201,035.05	
Other Salaries for Instruction	88,394.00		88,394.00	68,957.35	\$ 19,436.65
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	<u>354,828.00</u>	<u>(65,398.95)</u>	<u>289,429.05</u>	<u>269,992.40</u>	<u>19,436.65</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction	300.00	(300.00)			
Other Purchased Services	2,950.00	(2,950.00)			
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>3,250.00</u>	<u>(3,250.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Davis Elementary

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 61,512.00		\$ 61,512.00	\$ 60,853.00	\$ 659.00
Other Salaries for Instruction	78,943.00	\$ (33,833.70)	45,109.30	45,109.30	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	5,000.00	(5,000.00)			
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	145,455.00	(38,833.70)	106,621.30	105,962.30	659.00
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers					
Total Preschool Disabilities - Full-Time	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Davis Elementary</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 419,003.00	\$ (0.13)	\$ 419,002.87	\$ 415,531.52	\$ 3,471.35
Other Salaries for Instruction	900.00		900.00		900.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	900.00	(900.00)			
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	420,803.00	(900.13)	419,902.87	415,531.52	4,371.35
Total Special Education	924,336.00	(108,382.78)	815,953.22	791,486.22	24,467.00
Bilingual Education:					
Salaries of Teachers	147,951.00	255.00	148,206.00	148,206.00	
Other Salaries for Instruction					
Other Purchased Services	1,250.00	(255.00)	995.00		995.00
General Supplies	5,860.00	(4,714.78)	1,145.22		1,145.22
Textbooks					
Other Objects					
Total Bilingual Education	155,061.00	(4,714.78)	150,346.22	148,206.00	2,140.22
School Sponsored Co-curricular Activities - Instruction:					
Salaries		12,539.79	12,539.79	9,867.31	2,672.48
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	-	12,539.79	12,539.79	9,867.31	2,672.48
School Sponsored Athletics - Instruction:					
Salaries					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Davis Elementary</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries	\$ 13,400.00	\$ (13,400.00)			
Purchased Services					
Supplies and Materials	2,400.00	(2,030.00)	\$ 370.00		\$ 370.00
Other Objects					
Total Before/After School Programs - Instruction	<u>15,800.00</u>	<u>(15,430.00)</u>	<u>370.00</u>	<u>-</u>	<u>370.00</u>
Before/After School Programs - Support Services:					
Salaries	3,040.00		3,040.00		3,040.00
Supplies and Materials					
Total Before/After School Programs - Support Services	<u>3,040.00</u>	<u>-</u>	<u>3,040.00</u>	<u>-</u>	<u>3,040.00</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Davis Elementary</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 47,629.00	\$ (4,158.85)	\$ 43,470.15	\$ 43,470.15	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	15,443.00	222.00	15,665.00	15,665.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	63,072.00	(3,936.85)	59,135.15	59,135.15	-
Undistributed Expenditures - Health Services:					
Salaries	59,492.00	261.00	59,753.00	59,753.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	59,492.00	261.00	59,753.00	59,753.00	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	81,813.00	100,499.42	182,312.42	173,131.47	\$ 9,180.95
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services	1,500.00		1,500.00	500.00	1,000.00
Other Purchased Professional and Technical Services					
Other Purchased Services	800.00	(800.00)			
Supplies and Materials	1,000.00	(1,000.00)			
Other Objects					
Total Undistributed Expenditures - Guidance	85,113.00	98,699.42	183,812.42	173,631.47	10,180.95

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Davis Elementary</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 187,635.00	\$ (124,072.60)	\$ 63,562.40		\$ 63,562.40
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	1,400.00		1,400.00		1,400.00
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	<u>189,035.00</u>	<u>(124,072.60)</u>	<u>64,962.40</u>	<u>-</u>	<u>64,962.40</u>
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	81,813.00	4,229.13	86,042.13	\$ 86,042.13	
Salaries of Technology Coordinators	55,436.00	301.00	55,737.00	55,737.00	
Purchased Professional and Technical Services					
Other Purchased Services	2,500.00		2,500.00	799.00	1,701.00
Supplies and Materials	29,255.00	(26,984.13)	2,270.87	2,270.87	
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<u>169,004.00</u>	<u>(22,454.00)</u>	<u>146,550.00</u>	<u>144,849.00</u>	<u>1,701.00</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	950.00		950.00		950.00
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	<u>950.00</u>	<u>-</u>	<u>950.00</u>	<u>-</u>	<u>950.00</u>
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Davis Elementary</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 89,921.00	\$ 80,732.34	\$ 170,653.34	\$ 170,653.34	
Salaries of Other Professional Staff	59,747.00		59,747.00	31,919.17	\$ 27,827.83
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services		4,500.00	4,500.00	4,210.46	289.54
Other Purchased Services	1,000.00		1,000.00		1,000.00
Supplies and Materials	14,500.00	(10,879.49)	3,620.51	2,417.23	1,203.28
Other Objects	1,300.00	(1,300.00)			
Total Undistributed Expenditures -	166,468.00	73,052.85	239,520.85	209,200.20	30,320.65
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	47,177.00	6,411.25	53,588.25	53,588.25	
General Supplies					
Total Undistributed Expenditures -	47,177.00	6,411.25	53,588.25	53,588.25	-
Custodial Services					
Undistributed Expenditures - Security					
Salaries	127,035.00	643.97	127,678.97	127,678.97	
General Supplies	3,500.00	(3,500.00)			
Total Undistributed Expenditures -	130,535.00	(2,856.03)	127,678.97	127,678.97	-
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -	15,000.00	-	15,000.00	5,831.34	9,168.66
(Other than Between Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	15,000.00	-	15,000.00	5,831.34	9,168.66

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Davis Elementary</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 61,229.00		\$ 61,229.00	\$ 35,278.57	\$ 25,950.43
Other Retirement Contributions - PERS	38,071.00		38,071.00	38,071.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	99,300.00	-	99,300.00	73,349.57	25,950.43
Total Undistributed Expenditures	1,025,146.00	\$ 25,105.04	1,050,251.04	907,016.95	143,234.09
Total General Current Expense	4,484,625.00	181,923.12	4,666,548.12	4,290,433.19	376,114.93
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8	13,000.00	(3,174.30)	9,825.70	6,545.00	3,280.70
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Davis Elementary</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security	\$ 3,735.00	\$ (3,735.00)			
	<u>16,735.00</u>	<u>(6,909.30)</u>	<u>9,825.70</u>	<u>6,545.00</u>	<u>\$ 3,280.70</u>
Total Equipment					
	<u>16,735.00</u>	<u>(6,909.30)</u>	<u>9,825.70</u>	<u>6,545.00</u>	<u>3,280.70</u>
Total Capital Outlay					
	<u>4,501,360.00</u>	<u>175,013.82</u>	<u>4,676,373.82</u>	<u>4,296,978.19</u>	<u>379,395.63</u>
District-Wide School Based Expenditures					
Other Financing Sources :					
Operating Transfer In	<u>4,501,360.00</u>	<u>175,013.82</u>	<u>4,676,373.82</u>	<u>4,297,478.19</u>	<u>(378,895.63)</u>
Total Other Financing Sources:	<u>4,501,360.00</u>	<u>175,013.82</u>	<u>4,676,373.82</u>	<u>4,297,478.19</u>	<u>(378,895.63)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	500.00	500.00
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500.00</u>	<u>\$ 500.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Dudley</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 105,184.00		\$ 105,184.00	\$ 98,955.30	\$ 6,228.70
Grades 1-5	1,292,263.00	(0.13)	1,292,262.87	1,040,761.42	251,501.45
Grades 6-8	476,965.00	61,210.45	538,175.45	538,175.45	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	36,107.00	21,329.35	57,436.35	57,436.35	
Purchased Professional - Educational Services	8,000.00		8,000.00	525.00	7,475.00
Purchased Technical Services	9,500.00		9,500.00	3,915.26	5,584.74
Other Purchased Services					
General Supplies	171,000.00	(74,873.45)	96,126.55	63,479.80	32,646.75
Textbooks	13,000.00	(4,659.70)	8,340.30	8,340.30	8,340.30
Other Objects	12,000.00	6,000.00	18,000.00	9,104.86	8,895.14
Total Regular Programs	<u>2,124,019.00</u>	<u>9,006.52</u>	<u>2,133,025.52</u>	<u>1,812,353.44</u>	<u>320,672.08</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers		54,196.00	54,196.00	54,196.00	
Other Salaries for Instruction	47,063.00		47,063.00	26,566.19	20,496.81
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>47,063.00</u>	<u>54,196.00</u>	<u>101,259.00</u>	<u>80,762.19</u>	<u>20,496.81</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Dudley</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 28,509.00	\$ (8,364.75)	\$ 20,144.25	\$ 20,144.25	
Other Salaries for Instruction		12,544.40	12,544.40	12,544.40	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	5,000.00		5,000.00		\$ 5,000.00
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	<u>33,509.00</u>	<u>4,179.65</u>	<u>37,688.65</u>	<u>32,688.65</u>	<u>5,000.00</u>
Autism:					
Salaries of Teachers	245,951.00	(50,256.05)	195,694.95	195,694.95	
Other Salaries for Instruction	135,234.00	456.00	135,690.00	135,689.20	0.80
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>381,185.00</u>	<u>(49,800.05)</u>	<u>331,384.95</u>	<u>331,384.15</u>	<u>0.80</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Dudley</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	\$ 5,000.00		\$ 5,000.00		\$ 5,000.00
Textbooks					
Other Objects					
Total Behavioral Disabilities	<u>5,000.00</u>	<u>-</u>	<u>5,000.00</u>	<u>-</u>	<u>5,000.00</u>
Preschool Disabilities -- Full Time:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	6,000.00	\$ (6,000.00)			
Textbooks					
Other Objects					
Total Preschool Disabilities -- Full Time	<u>6,000.00</u>	<u>(6,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Dudley</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 343,623.00	\$ (0.13)	\$ 343,622.87	\$ 317,500.95	\$ 26,121.92
Other Salaries for Instruction	18,141.00	(456.00)	17,685.00	9,916.60	7,768.40
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	5,000.00	15,725.19	20,725.19	6,350.78	14,374.41
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	366,764.00	15,269.06	382,033.06	333,768.33	48,264.73
Total Special Education	839,521.00	17,844.66	857,365.66	778,603.32	78,762.34
Bilingual Education:					
Salaries of Teachers	727,611.00	(0.13)	727,610.87	641,295.86	86,315.01
Other Salaries for Instruction		63,420.15	63,420.15	63,420.15	
Other Purchased Services					
General Supplies		19,274.81	19,274.81	13,167.32	6,107.49
Textbooks					
Other Objects					
Total Bilingual Education	727,611.00	82,694.83	810,305.83	717,883.33	92,422.50
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials	2,000.00		2,000.00	1,470.00	530.00
Total School Sponsored Co-curricular Activities - Instruction	2,000.00	-	2,000.00	1,470.00	530.00
School Sponsored Athletics - Instruction:					
Purchased Services	600.00		600.00		600.00
Supplies and Materials					
Total School Sponsored Athletics - Instruction	600.00	-	600.00	-	600.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Dudley</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 15,443.00	\$ 222.00	\$ 15,665.00	\$ 15,665.00	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	500.00		500.00		\$ 500.00
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>15,943.00</u>	<u>222.00</u>	<u>16,165.00</u>	<u>15,665.00</u>	<u>500.00</u>
Undistributed Expenditures - Health Services:					
Salaries	52,204.00	28,345.85	80,549.85	80,549.85	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>52,204.00</u>	<u>28,345.85</u>	<u>80,549.85</u>	<u>80,549.85</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	150,698.00	(25,000.00)	125,698.00	112,803.36	12,894.64
Salaries of Secretarial and Clerical Assistants	30,176.00	(13,705.60)	16,470.40	16,470.40	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	1,500.00	1,112.78	2,612.78	2,562.89	49.89
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	<u>182,374.00</u>	<u>(37,592.82)</u>	<u>144,781.18</u>	<u>131,836.65</u>	<u>12,944.53</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Dudley</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 67,067.00	\$ (60,426.70)	\$ 6,640.30		\$ 6,640.30
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	67,067.00	(60,426.70)	6,640.30	-	6,640.30
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	55,739.00		55,739.00	\$ 38,080.90	17,658.10
Salaries of Technology Coordinators	84,035.00	1,018.00	85,053.00	85,053.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,700.00		2,700.00	1,704.01	995.99
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	142,474.00	1,018.00	143,492.00	124,837.91	18,654.09
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	15,000.00		15,000.00	1,448.00	13,552.00
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	15,000.00	-	15,000.00	1,448.00	13,552.00
Instructional Staff Training Services					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Dudley</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 326,314.00	\$ (163,112.56)	\$ 163,201.44	\$ 163,201.44	
Salaries of Other Professional Staff	48,614.00	47,284.15	95,898.15	95,898.15	
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services	4,500.00		4,500.00	2,628.89	\$ 1,871.11
Other Purchased Services					
Supplies and Materials	8,000.00		8,000.00	2,530.75	5,469.25
Other Objects					
Total Undistributed Expenditures -	387,428.00	(115,828.41)	271,599.59	264,259.23	7,340.36
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	47,177.00	10,787.56	57,964.56	57,964.56	
General Supplies					
Total Undistributed Expenditures -	47,177.00	10,787.56	57,964.56	57,964.56	-
Custodial Services					
Undistributed Expenditures - Security					
Salaries	108,835.00		108,835.00	103,388.51	5,446.49
General Supplies	4,000.00	(1,112.78)	2,887.22	1,400.00	1,487.22
Total Undistributed Expenditures -	112,835.00	(1,112.78)	111,722.22	104,788.51	6,933.71
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -	9,000.00	-	9,000.00	7,366.44	1,633.56
(Other than Between Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	9,000.00	-	9,000.00	7,366.44	1,633.56

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Dudley</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 63,020.00		\$ 63,020.00	\$ 44,886.96	\$ 18,133.04
Other Retirement Contributions - PERS	17,524.00		17,524.00	17,524.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>80,544.00</u>	<u>-</u>	<u>80,544.00</u>	<u>62,410.96</u>	<u>18,133.04</u>
Total Undistributed Expenditures	<u>1,112,046.00</u>	<u>\$ (174,587.30)</u>	<u>937,458.70</u>	<u>851,127.11</u>	<u>86,331.59</u>
Total General Current Expense	<u>4,805,797.00</u>	<u>(65,041.29)</u>	<u>4,740,755.71</u>	<u>4,161,437.20</u>	<u>579,318.51</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Dudley</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction	-	-	-	-	-
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment					
Total Capital Outlay					
	\$ 4,805,797.00	\$ (65,041.29)	\$ 4,740,755.71	\$ 4,161,437.20	\$ 579,318.51
District-Wide School Based Expenditures					
Other Financing Sources :					
Operating Transfer In	4,805,797.00	(65,041.29)	4,740,755.71	4,161,550.92	(579,204.79)
Total Other Financing Sources:	4,805,797.00	(65,041.29)	4,740,755.71	4,161,550.92	(579,204.79)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	113.72	113.72
Fund Balances - July 1					
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ 113.72	\$ 113.72

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Early Childhood Development Center</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 432,374.00	\$ 28,609.20	\$ 460,983.20	\$ 460,983.20	
Grades 1-5	54,224.00	(45.44)	54,178.56	27,970.89	\$ 26,207.67
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	149,124.00		149,124.00	126,158.60	22,965.40
Purchased Professional - Educational Services	2,500.00		2,500.00	2,500.00	
Purchased Technical Services		4,000.00	4,000.00	3,915.26	84.74
Other Purchased Services	52,251.00	2,418.66	54,669.66	20,799.97	33,869.69
General Supplies					
Textbooks	9,080.00		9,080.00	6,921.00	2,159.00
Other Objects					
Total Regular Programs	699,553.00	34,982.42	734,535.42	646,748.92	87,786.50
Special Education:					
Preschool Disabilities -- Full Time					
Salaries of Teachers	586,259.00	421,376.99	1,007,635.99	1,007,635.99	
Other Salaries for Instruction	401,096.00	155,095.91	556,191.91	552,353.30	3,838.61
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	14,084.00	(0.49)	14,083.51	9,529.55	4,553.96
General Supplies					
Textbooks					
Other Objects					
Total Preschool Disabilities -- Full Time	1,001,439.00	576,472.41	1,577,911.41	1,569,518.84	8,392.57

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Early Childhood Development Center</u>	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>		<u>Final to Actual</u>
					<u>Favorable/</u>
					<u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	-	-	-	-	-
Autism:					
Salaries of Teachers	\$ 99,675.00	\$ 68,320.60	\$ 167,995.60	\$ 167,995.60	
Other Salaries for Instruction		34,310.34	34,310.34	34,310.34	
Other Purchased Services					
General Supplies	6,116.44	(0.21)	6,116.23	5,692.12	\$ 424.11
Textbooks					
Other Objects					
Total Autism	<u>105,791.44</u>	<u>102,630.73</u>	<u>208,422.17</u>	<u>207,998.06</u>	<u>424.11</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Early Childhood Development Center</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 51,194.00	\$ (51,194.00)			
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>51,194.00</u>	<u>(51,194.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education	<u>1,158,424.44</u>	<u>627,909.14</u>	<u>\$ 1,786,333.58</u>	<u>\$ 1,777,516.90</u>	<u>\$ 8,816.68</u>
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services		15,231.80	15,231.80	15,231.80	-
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>15,231.80</u>	<u>15,231.80</u>	<u>15,231.80</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Early Childhood Development Center</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries	-	-	-	-	-
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction					
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services					
Summer School Programs - Instruction:					
Salaries		\$ 4,186.02	\$ 4,186.02	\$ 2,086.02	\$ 2,100.00
Supplies and Materials					
Total Summer School Programs - Instruction		4,186.02	4,186.02	2,086.02	2,100.00
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Early Childhood Development Center</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 28,231.00	\$ 366.00	\$ 28,597.00	\$ 28,597.00	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>28,231.00</u>	<u>366.00</u>	<u>28,597.00</u>	<u>28,597.00</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	51,194.00	(26,959.83)	24,234.17	24,234.17	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>51,194.00</u>	<u>(26,959.83)</u>	<u>24,234.17</u>	<u>24,234.17</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Early Childhood Development Center</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Improvement Instructional Services	-	-	-	-	-
Undistributed Expenditures - Educational Media/Library:					
Salaries	\$ 52,204.00	\$ (16,945.99)	\$ 35,258.01	\$ 23,574.15	\$ 11,683.86
Salaries of Technology Coordinators	23,635.00	31,909.80	55,544.80	55,544.80	
Purchased Professional and Technical Services	4,500.00		4,500.00		4,500.00
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	80,339.00	14,963.81	95,302.81	79,118.95	16,183.86
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Instructional Staff Training Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Early Childhood Development Center</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 48,025.00	\$ 1,109.24	\$ 49,134.24	\$ 49,134.24	\$ 1,000.00
Salaries of Other Professional Staff	1,000.00		1,000.00		38,573.51
Salaries of Secretarial and Clerical Assistants	94,138.00		94,138.00	55,564.49	
Other Salaries		2,200.00	2,200.00	2,132.97	67.03
Purchased Professional and Technical Services	3,165.00	0.50	3,165.50	1,604.15	1,561.35
Other Purchased Services	4,630.00	(1,600.30)	3,029.70		3,029.70
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	150,958.00	1,709.44	152,667.44	108,435.85	44,231.59
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	31,451.00	0.20	31,451.20	30,537.78	913.42
General Supplies					
Total Undistributed Expenditures -	31,451.00	0.20	31,451.20	30,537.78	913.42
Custodial Services					
Undistributed Expenditures - Security					
Salaries	30,590.00	368.00	30,958.00	30,958.00	
General Supplies	600.00	(600.00)			
Total Undistributed Expenditures -	31,190.00	(232.00)	30,958.00	30,958.00	-
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -	7,000.00	-	7,000.00	1,859.00	5,141.00
(Other than Between Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	7,000.00	-	7,000.00	1,859.00	5,141.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Early Childhood Development Center</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 64,419.00	\$ 6,626.54	\$ 71,045.54	\$ 71,045.54	
Other Retirement Contributions					
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>64,419.00</u>	<u>6,626.54</u>	<u>71,045.54</u>	<u>71,045.54</u>	<u>-</u>
Total Undistributed Expenditures	<u>444,782.00</u>	<u>(3,525.84)</u>	<u>441,256.16</u>	<u>374,786.29</u>	<u>\$ 66,469.87</u>
Total General Current Expense	<u>2,302,759.44</u>	<u>678,783.54</u>	<u>2,981,542.98</u>	<u>2,816,369.93</u>	<u>165,173.05</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten	14,000.00	(14,000.00)			
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Early Childhood Development Center</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 14,000.00	\$ (14,000.00)	-	-	-
Total Capital Outlay	14,000.00	(14,000.00)	-	-	-
262					
District-Wide School Based Expenditures	2,316,759.44	664,783.54	\$ 2,981,542.98	\$ 2,816,369.93	\$ 165,173.05
Other Financing Sources :					
Operating Transfer In	2,316,679.00	664,783.54	2,981,462.54	2,849,544.43	(131,918.11)
Total Other Financing Sources:	2,316,679.00	664,783.54	2,981,462.54	2,849,544.43	(131,918.11)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(80.44)	-	(80.44)	33,174.50	33,254.94
Fund Balances - July 1	80.44	-	80.44	80.44	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ 33,254.94	\$ 33,254.94

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: East Camden Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8	\$ 1,622,926.00	\$ (1,822.28)	\$ 1,621,103.72	\$ 1,592,086.13	\$ 29,017.59
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction		2,303.88	2,303.88	2,303.88	
Purchased Professional - Educational Services		(7,070.54)	87,399.54	70,268.42	17,131.12
Purchased Technical Services	94,470.08		12,431.44	7,190.26	5,241.18
General Supplies	1,033.00	11,398.44	9,829.11	9,249.11	580.00
Textbooks	7,288.00	2,541.11			
Other Objects					
Total Regular Programs	1,725,717.08	7,350.61	1,733,067.69	1,681,097.80	51,969.89
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	134,522.00		134,522.00	82,727.07	51,794.93
Other Salaries for Instruction	29,114.00		29,114.00	28,613.96	500.04
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	163,636.00	-	163,636.00	111,341.03	52,294.97

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: East Camden Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 317,601.00	\$ (32,311.15)	\$ 285,289.85	\$ 283,748.30	\$ 1,541.55
Other Salaries for Instruction	134,453.00	(15,230.47)	119,222.53	119,222.53	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	2,236.00	(2,017.58)	218.42	87.60	130.82
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	454,290.00	(49,559.20)	404,730.80	403,058.43	1,672.37
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: East Camden Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 163,222.00	\$ (88,314.00)	\$ 74,908.00	\$ 74,908.00	
Other Salaries for Instruction	59,693.00	(14,342.70)	45,350.30	45,350.30	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	1,464.00	(1,464.00)			
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	<u>224,379.00</u>	<u>(104,120.70)</u>	<u>120,258.30</u>	<u>120,258.30</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: East Camden_Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 301,667.00	\$ (86,787.78)	\$ 214,879.22	\$ 212,652.18	\$ 2,227.04
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>301,667.00</u>	<u>(86,787.78)</u>	<u>214,879.22</u>	<u>212,652.18</u>	<u>2,227.04</u>
Total Special Education	<u>1,143,972.00</u>	<u>(240,467.68)</u>	<u>903,504.32</u>	<u>847,309.94</u>	<u>56,194.38</u>
Bilingual Education:					
Salaries of Teachers		9,045.90	9,045.90	9,045.90	
Other Salaries for Instruction		13,969.20	13,969.20	13,969.20	
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>-</u>	<u>23,015.10</u>	<u>23,015.10</u>	<u>23,015.10</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries		25,000.00	25,000.00	17,026.13	7,973.87
Purchased Services					
Supplies and Materials	1,394.00	8,606.00	10,000.00	10,000.00	
Total School Sponsored Co-curricular Activities - Instruction	<u>1,394.00</u>	<u>33,606.00</u>	<u>35,000.00</u>	<u>27,026.13</u>	<u>7,973.87</u>
School Sponsored Athletics - Instruction:					
Salaries	9,963.00	(9,963.00)			
Supplies and Materials		2,659.30	2,659.30	1,329.65	1,329.65
Total School Sponsored Athletics - Instruction	<u>9,963.00</u>	<u>(7,303.70)</u>	<u>2,659.30</u>	<u>1,329.65</u>	<u>1,329.65</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: East Camden Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries	\$ 10,556.00		\$ 10,556.00	\$ 5,539.95	\$ 5,016.05
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	<u>10,556.00</u>	<u>-</u>	<u>10,556.00</u>	<u>5,539.95</u>	<u>5,016.05</u>
Before/After School Programs - Support Services:					
Salaries	6,530.00	\$ (6,530.00)			
Supplies and Materials					
Total Before/After School Programs - Support Services	<u>6,530.00</u>	<u>(6,530.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: East Camden Middle

General Current Expense (Cont'd):

Undistributed Expenditures - Attendance and Social Work:

	Adopted <u>Budget</u>	Budget <u>Amendments</u>	Final <u>Budget</u>	Actual	Variance Final to Actual Favorable/ (Unfavorable)
Salaries	\$ 53,416.00	\$ 1,667.42	\$ 1,667.42	1,667.42	
Salaries of Drop-Out Prevention Officer/Coordinators		2,309.98	55,725.98	55,725.98	
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	28,837.00		28,837.00	28,575.72	\$ 261.28
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,055.00	2.20	1,057.20	470.95	586.25
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>83,308.00</u>	<u>3,979.60</u>	<u>87,287.60</u>	<u>86,440.07</u>	<u>847.53</u>

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Undistributed Expenditures - Health Services:

Salaries	52,406.00	331.00	52,737.00	52,737.00	
Salaries of Social Services Coordinators	69,122.00	5,505.51	74,627.51	72,914.43	1,713.08
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>121,528.00</u>	<u>5,836.51</u>	<u>127,364.51</u>	<u>125,651.43</u>	<u>1,713.08</u>

Undistributed Expenditures - Guidance:

Salaries of Other Professional Staff	157,273.00	33,705.96	190,978.96	190,978.96	
Salaries of Secretarial and Clerical Assistants	90,603.00	(15,153.78)	75,449.22	75,449.22	
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	<u>247,876.00</u>	<u>18,552.18</u>	<u>266,428.18</u>	<u>266,428.18</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, 2013

School: East Camden Middle

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction		\$ 2,900.00	\$ 2,900.00	\$ 2,900.00	
Salaries of Other Professional Staff					
Other Salaries					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 97,602.00	(65,259.51)	32,342.49	32,342.49	
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	97,602.00	(62,359.51)	35,242.49	35,242.49	-
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	83,025.00		83,025.00	79,446.58	\$ 3,578.42
Salaries of Technology Coordinators		17,933.15	17,933.15	17,933.13	0.02
Purchased Professional and Technical Services					
Other Purchased Services	2,168.00	(71.12)	2,096.88	2,096.88	
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Instructional Staff Training Services:	85,193.00	17,862.03	103,055.03	99,476.59	3,578.44
Other Salaries					
Purchased Professional - Educational Services		5,500.00	5,500.00	5,000.00	500.00
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	-	5,500.00	5,500.00	5,000.00	500.00
Instructional Staff Training Services					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: East Camden Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 228,463.00		\$ 228,463.00	\$ 222,196.44	\$ 6,266.56
Salaries of Other Professional Staff	64,398.00		64,398.00	51,242.50	13,155.50
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services	19,992.00	\$ (19,992.00)			
Other Purchased Services					
Supplies and Materials	8,273.00	13,580.83	21,853.83	17,049.70	4,804.13
Other Objects					
Total Undistributed Expenditures -	<u>321,126.00</u>	<u>(6,411.17)</u>	<u>314,714.83</u>	<u>290,488.64</u>	<u>24,226.19</u>
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Custodial Services					
Undistributed Expenditures - Security					
Salaries	99,630.00	60,452.75	160,082.75	160,082.75	
General Supplies	4,206.00	(4,206.00)			
Total Undistributed Expenditures -	<u>103,836.00</u>	<u>56,246.75</u>	<u>160,082.75</u>	<u>160,082.75</u>	<u>-</u>
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -	6,498.00	7,422.93	13,920.93	13,068.16	852.77
(Other than Between Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	<u>6,498.00</u>	<u>7,422.93</u>	<u>13,920.93</u>	<u>13,068.16</u>	<u>852.77</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: East Camden Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 53,503.00		\$ 53,503.00	\$ 46,220.11	\$ 7,282.89
Other Retirement Contributions - PERS	28,907.00		28,907.00	28,907.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	82,410.00	-	82,410.00	75,127.11	7,282.89
Total Undistributed Expenditures	1,149,377.00	\$ 46,629.32	1,196,006.32	1,157,005.42	39,000.90
Total General Current Expense	4,047,509.08	(143,700.35)	3,903,808.73	3,742,323.99	161,484.74
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	32,582.00	(12,663.80)	19,918.20	17,719.07	2,199.13
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: East Camden Middle</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 32,582.00	\$ (12,663.80)	\$ 19,918.20	\$ 17,719.07	\$ 2,199.13
Total Capital Outlay	<u>32,582.00</u>	<u>(12,663.80)</u>	<u>19,918.20</u>	<u>17,719.07</u>	<u>2,199.13</u>
District-Wide School Based Expenditures	4,080,091.08	(156,364.15)	3,923,726.93	3,760,043.06	163,683.87
Other Financing Sources :					
Operating Transfer In	4,079,507.00	(156,364.15)	3,923,142.85	3,759,458.98	(163,683.87)
Total Other Financing Sources:	<u>4,079,507.00</u>	<u>(156,364.15)</u>	<u>3,923,142.85</u>	<u>3,759,458.98</u>	<u>(163,683.87)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(584.08)</u>	-	<u>(584.08)</u>	<u>(584.08)</u>	-
Fund Balances - July 1	584.08	-	584.08	584.08	-
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Forest Hill</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 114,911.00	\$ 420.20	\$ 115,331.20	\$ 115,331.20	
Grades 1-5	1,360,101.00	(0.13)	1,360,100.87	1,235,767.34	\$ 124,333.53
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	74,226.00		74,226.00	48,068.10	26,157.90
Purchased Professional - Educational Services					
Purchased Technical Services	3,528.00	750.00	4,278.00	4,130.26	147.74
Other Purchased Services					
General Supplies	71,566.00	(27,977.65)	43,588.35	42,938.36	649.99
Textbooks	9,232.00	7,228.05	16,460.05	16,460.05	
Other Objects	11,390.00		11,390.00	2,761.61	8,628.39
Total Regular Programs	1,644,954.00	(19,579.53)	1,625,374.47	1,465,456.92	159,917.55
Special Education:					
Preschool Disabilities -- Full Time					
Salaries of Teachers	51,194.00		51,194.00	17,650.45	33,543.55
Other Salaries for Instruction	20,078.00	(17,195.40)	2,882.60	2,882.60	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Preschool Disabilities -- Full Time	71,272.00	(17,195.40)	54,076.60	20,533.05	33,543.55

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Forest Hill</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers	\$ 90,214.80	\$	90,214.80	90,214.80	
Other Salaries for Instruction	40,399.85	40,399.85	40,399.85	36,532.55	\$ 3,867.30
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	130,614.65	130,614.65	126,747.35	3,867.30
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 346,580.00	(42,374.33)	304,205.67	304,205.67	
Other Salaries for Instruction	58,228.00	170,814.77	229,042.77	229,042.77	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	404,808.00	128,440.44	533,248.44	533,248.44	-
Autism:					
Salaries of Teachers		22,234.80	22,234.80	22,234.80	
Other Salaries for Instruction	72,801.00		72,801.00	59,563.00	13,238.00
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	72,801.00	22,234.80	95,035.80	81,797.80	13,238.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Forest Hill</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 30,149.00	\$ 62,182.50	\$ 62,182.50	\$ 62,182.50	
Other Salaries for Instruction		(30,149.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	<u>30,149.00</u>	<u>32,033.50</u>	<u>62,182.50</u>	<u>62,182.50</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers	53,214.00		53,214.00	52,991.45	\$ 222.55
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>53,214.00</u>	<u>-</u>	<u>53,214.00</u>	<u>52,991.45</u>	<u>222.55</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Forest Hill</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 356,312.00	\$ 72,283.53	\$ 428,595.53	\$ 428,206.38	\$ 389.15
Other Salaries for Instruction	29,115.00	8,839.40	37,954.40	36,300.98	1,653.42
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	385,427.00	81,122.93	466,549.93	464,507.36	2,042.57
Total Special Education	1,017,671.00	377,250.92	1,394,921.92	1,342,007.95	52,913.97
Bilingual Education:					
Salaries of Teachers		27,686.05	27,686.05	27,686.05	
Other Salaries for Instruction		8,604.90	8,604.90	8,604.90	
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	-	36,290.95	36,290.95	36,290.95	-
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services					
Total Schol Sponsored Co-curricular Activities - Instruction	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Forest Hill</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries		\$ 8,000.00	\$ 8,000.00	\$ 6,836.42	\$ 1,163.58
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	8,000.00	8,000.00	6,836.42	1,163.58
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Forest Hill</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 51,357.00	\$ 34,968.01	\$ 86,325.01	\$ 86,325.01	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	20,357.00	173.00	20,530.00	20,530.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	71,714.00	35,141.01	106,855.01	106,855.01	-
Undistributed Expenditures - Health Services:					
Salaries	78,783.00	70.00	78,853.00	78,853.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	78,783.00	70.00	78,853.00	78,853.00	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	70,602.00	24,654.01	95,256.01	95,256.01	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	70,602.00	24,654.01	95,256.01	95,256.01	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Forest Hill</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction		\$ 7,569.00	\$ 7,569.00	\$ 7,569.00	
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 146,759.00	(132,228.40)	14,530.60	14,530.60	
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	<u>146,759.00</u>	<u>(124,659.40)</u>	<u>22,099.60</u>	<u>22,099.60</u>	<u>-</u>
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	98,417.00		98,417.00	80,986.95	\$ 17,430.05
Salaries of Technology Coordinators	32,472.00	37,438.61	69,910.61	69,910.61	
Purchased Professional and Technical Services					
Other Purchased Services	800.00		800.00	799.00	1.00
Supplies and Materials	31,370.22	15,000.00	46,370.22	16,549.07	29,821.15
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<u>163,059.22</u>	<u>52,438.61</u>	<u>215,497.83</u>	<u>168,245.63</u>	<u>47,252.20</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	1,500.00	10,000.00	11,500.00	8,330.00	3,170.00
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	<u>1,500.00</u>	<u>10,000.00</u>	<u>11,500.00</u>	<u>8,330.00</u>	<u>3,170.00</u>
Instructional Staff Training Services					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Forest Hill</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 108,717.00		\$ 108,717.00	\$ 107,639.76	\$ 1,077.24
Salaries of Other Professional Staff	48,872.00	\$ 24,923.74	73,795.74	73,795.74	
Salaries of Secretarial and Clerical Assistants					
Other Salaries	1,921.00	250.00	2,171.00	2,131.97	39.03
Purchased Professional and Technical Services					
Other Purchased Services	6,000.00	(250.00)	5,750.00	4,471.07	1,278.93
Supplies and Materials	500.00		500.00	500.00	
Other Objects					
Total Undistributed Expenditures -	166,010.00	24,923.74	190,933.74	188,038.54	2,895.20
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	47,099.00		47,099.00	41,139.40	5,959.60
General Supplies					
Total Undistributed Expenditures -	47,099.00	-	47,099.00	41,139.40	5,959.60
Custodial Services					
Undistributed Expenditures - Security					
Salaries	84,809.00		84,809.00	54,901.90	29,907.10
General Supplies					
Total Undistributed Expenditures -	84,809.00	-	84,809.00	54,901.90	29,907.10
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -	7,200.00		7,200.00	5,637.82	1,562.18
(Other than Between Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	7,200.00	-	7,200.00	5,637.82	1,562.18

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Forest Hill</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 50,745.00	\$ 8,463.49	\$ 59,208.49	\$ 58,049.65	\$ 1,158.84
Other Retirement Contributions - PERS	22,914.00		22,914.00	22,914.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	73,659.00	8,463.49	82,122.49	80,963.65	1,158.84
Total Undistributed Expenditures	911,194.22	31,031.46	942,225.68	850,320.56	91,905.12
Total General Current Expense	3,573,819.22	432,993.80	4,006,813.02	3,700,912.80	305,900.22
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8	30,000.00	(10,000.00)	20,000.00		20,000.00
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Forest Hill</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 30,000.00	\$ (10,000.00)	\$ 20,000.00	-	\$ 20,000.00
Total Capital Outlay	<u>30,000.00</u>	<u>(10,000.00)</u>	<u>20,000.00</u>	<u>-</u>	<u>20,000.00</u>
District-Wide School Based Expenditures	<u>3,603,819.22</u>	<u>422,993.80</u>	<u>4,026,813.02</u>	<u>\$ 3,700,912.80</u>	<u>325,900.22</u>
Other Financing Sources :					
Operating Transfer In	<u>3,598,599.00</u>	<u>422,993.80</u>	<u>4,021,592.80</u>	<u>3,724,531.09</u>	<u>(297,061.71)</u>
Total Other Financing Sources:	<u>3,598,599.00</u>	<u>422,993.80</u>	<u>4,021,592.80</u>	<u>3,724,531.09</u>	<u>(297,061.71)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(5,220.22)</u>	<u>-</u>	<u>(5,220.22)</u>	<u>23,618.29</u>	<u>28,838.51</u>
Fund Balances - July 1	<u>5,220.22</u>	<u>-</u>	<u>5,220.22</u>	<u>5,220.22</u>	<u>-</u>
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,838.51</u>	<u>\$ 28,838.51</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Hatch Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 916,053.00	\$ (0.13)	\$ 916,052.87	\$ 709,189.11	\$ 206,863.76
Grades 1-5	1,762,466.00	(288,982.98)	1,473,483.02	1,471,643.31	1,839.71
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	18,889.00	(18,889.00)			
Purchased Professional - Educational Services	3,630.00	3,800.07	7,430.07	5,530.00	1,900.07
Purchased Technical Services		7,300.00	7,300.00	7,245.68	54.32
Other Purchased Services					
General Supplies	52,733.00	10,899.52	63,632.52	59,963.69	3,668.83
Textbooks	38,385.00	(10,899.78)	27,485.22	21,322.12	6,163.10
Other Objects	9,724.00	12,699.90	22,423.90	21,786.36	637.54
Total Regular Programs	<u>2,801,880.00</u>	<u>(284,072.40)</u>	<u>2,517,807.60</u>	<u>2,296,680.27</u>	<u>221,127.33</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	81,813.00		81,813.00	44,636.65	37,176.35
Other Salaries for Instruction		11,394.22	11,394.22	11,394.22	
Purchased Professional - Educational Services		0.45	558.45		558.45
Purchased Technical Services					
Other Purchased Services					
General Supplies	104.00	(104.00)			
Textbooks	411.00	(411.00)			
Other Objects					
Total Cognitive - Mild	<u>82,886.00</u>	<u>10,879.67</u>	<u>93,765.67</u>	<u>56,030.87</u>	<u>37,734.80</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, 2013

<u>School: Hatch Middle</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers	\$ 558.00		\$ 20,371.05	\$ 20,371.05	\$ 558.45
Other Salaries for Instruction		0.45	558.45		
Purchased Professional - Educational Services			103.54	103.54	103.54
Purchased Technical Services			410.63	410.63	410.63
Other Purchased Services					
General Supplies	103.00	0.54	103.54		
Textbooks	411.00	(0.37)	410.63		
Other Objects					
Total Cognitive - Moderate	<u>1,072.00</u>	<u>20,371.67</u>	<u>21,443.67</u>	<u>20,371.05</u>	<u>1,072.62</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	139,487.00	93,167.35	232,654.35	232,654.35	135.73
Other Salaries for Instruction	82,596.00	(8,094.32)	74,501.68	74,365.95	558.45
Purchased Professional - Educational Services	558.00	0.45	558.45		
Purchased Technical Services					
Other Purchased Services					
General Supplies	104.00	(104.00)			
Textbooks	411.00	(411.00)			
Other Objects					
Total Learning and/or Language Disabilities	<u>223,156.00</u>	<u>84,558.48</u>	<u>307,714.48</u>	<u>307,020.30</u>	<u>694.18</u>
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Hatch Middle

General Current Expense (Cont'd):

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Behavioral Disabilities:					
Salaries of Teachers	\$ 163,828.00	\$ (37,408.35)	\$ 126,419.65	\$ 126,419.65	
Other Salaries for Instruction	53,702.00	5,571.05	59,273.05	59,273.05	
Purchased Professional - Educational Services	559.00	(559.00)			
Purchased Technical Services					
Other Purchased Services					
General Supplies	103.00	(103.00)			
Textbooks	411.00	(411.00)			
Other Objects					
Total Behavioral Disabilities	<u>218,603.00</u>	<u>(32,910.30)</u>	<u>185,692.70</u>	<u>185,692.70</u>	<u>-</u>
Multiple Disabilities:					
Salaries of Teachers	133,783.00	(27,379.90)	106,403.10	89,742.50	\$ 16,660.60
Other Salaries for Instruction	24,588.00	(7,131.97)	17,456.03	17,147.67	308.36
Purchased Professional - Educational Services	558.00	(558.00)			
Purchased Technical Services					
Other Purchased Services					
General Supplies	103.00	(103.00)			
Textbooks	411.00	(411.00)			
Other Objects					
Total Multiple Disabilities	<u>159,443.00</u>	<u>(35,583.87)</u>	<u>123,859.13</u>	<u>106,890.17</u>	<u>16,968.96</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Hatch Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 372,812.00	\$ (0.13)	\$ 372,811.87	\$ 358,081.43	\$ 14,730.44
Other Salaries for Instruction					
Purchased Professional - Educational Services	558.00	(299.55)	258.45		258.45
Purchased Technical Services					
Other Purchased Services					
General Supplies	103.00	0.54	103.54		103.54
Textbooks	411.00	(411.00)			
Other Objects					
Total Resource Room/Center	373,884.00	(710.14)	373,173.86	358,081.43	15,092.43
Total Special Education	1,059,044.00	46,605.51	1,105,649.51	1,034,086.52	71,562.99
Bilingual Education:					
Salaries of Teachers	39,088.00	11,446.70	50,534.70	50,534.70	
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	39,088.00	11,446.70	50,534.70	50,534.70	-
School Sponsored Co-curricular Activities - Instruction:					
Salaries	4,828.00	0.26	4,828.26		4,828.26
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	4,828.00	0.26	4,828.26	-	4,828.26
School Sponsored Athletics - Instruction:					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Hatch Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries		\$ 7,002.00	\$ 7,002.00		\$ 7,002.00
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	7,002.00	7,002.00	-	7,002.00
Before/After School Programs - Support Services:					
Salaries		2,733.12	2,733.12		2,733.12
Supplies and Materials					
Total Before/After School Programs - Support Services	-	2,733.12	2,733.12	-	2,733.12
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries		47.45	47.45	47.45	\$ 47.45
Supplies and Materials					
Total Summer School Programs - Support Services	-	47.45	47.45	47.45	47.45

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Hatch Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 90,380.00	\$ (13,556.72)	\$ 76,823.28	\$ 76,823.28	
Salaries of Drop-Out Prevention Officer/Coordinators	56,414.00	291.00	56,705.00	56,705.00	
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	28,837.00	1,353.34	30,190.34	30,190.34	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	175,631.00	(11,912.38)	163,718.62	163,718.62	-
Undistributed Expenditures - Health Services:					
Salaries	140,822.00	(20,808.21)	120,013.79	120,013.79	
Salaries of Social Services Coordinators		24,561.03	24,561.03	24,561.03	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	140,822.00	3,752.82	144,574.82	144,574.82	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	164,232.00	(37,249.62)	126,982.38	125,699.75	\$ 1,282.63
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	164,232.00	(37,249.62)	126,982.38	125,699.75	1,282.63

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Hatch Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction		\$ 2,668.00	\$ 2,668.00	\$ 2,668.00	
Salaries of Other Professional Staff	\$ 77,213.00	(31,916.35)	45,296.65	37,086.35	\$ 8,210.30
Salaries of Other Facilitators, Math Coaches & Literacy Coaches	18,423.00	(12,178.00)	6,245.00	6,245.00	
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	327.00	0.28	327.28		327.28
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	95,963.00	(41,426.07)	54,536.93	39,754.35	14,782.58
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	104,381.00	(48,876.80)	55,504.20	55,504.20	
Salaries of Technology Coordinators	75,349.00	23.02	75,372.02	75,372.02	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	81,467.00	(50,435.61)	31,031.39	29,241.71	1,789.68
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	261,197.00	(99,289.39)	161,907.61	160,117.93	1,789.68
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	-	-	-	-	-
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Hatch Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 327,758.00	\$ (117,575.12)	\$ 210,182.88	\$ 210,182.88	
Salaries of Other Professional Staff	76,245.00	45,474.09	121,719.09	121,327.12	\$ 391.97
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services		10,800.00	10,800.00	10,610.49	189.51
Other Purchased Services	348.00	(0.03)	347.97	220.00	127.97
Supplies and Materials	1,947.00	16,416.51	18,363.51	13,101.00	5,262.51
Other Objects	179.00	0.31	179.31	95.00	84.31
Total Undistributed Expenditures -	406,477.00	(44,884.24)	361,592.76	355,536.49	6,056.27
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	23,588.00	20,897.90	44,485.90	26,196.02	18,289.88
General Supplies					
Total Undistributed Expenditures -	23,588.00	20,897.90	44,485.90	26,196.02	18,289.88
Custodial Services					
Undistributed Expenditures - Security					
Salaries	133,789.00		133,789.00	87,958.72	45,830.28
General Supplies					
Total Undistributed Expenditures -	133,789.00	-	133,789.00	87,958.72	45,830.28
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	18,922.00	(0.40)	18,921.60	16,828.98	2,092.62
Total Undistributed Expenditures - Student Transportation	18,922.00	(0.40)	18,921.60	16,828.98	2,092.62

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Hatch Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 63,855.00		\$ 63,855.00	\$ 38,884.57	\$ 24,970.43
Other Retirement Contributions - PERS	36,361.00		36,361.00	36,361.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	100,216.00	-	100,216.00	75,245.57	24,970.43
Total Undistributed Expenditures	1,520,837.00	\$ (210,111.38)	1,310,725.62	1,195,631.25	115,094.37
Total General Current Expense	5,425,677.00	(426,348.74)	4,999,328.26	4,576,980.19	422,348.07
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12		5,745.00	5,745.00	5,745.00	
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Hatch Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction	-	\$ 5,745.00	\$ 5,745.00	\$ 5,745.00	-
Support Services - Students - Regular	-	5,745.00	5,745.00	5,745.00	-
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment					
	\$ 5,425,677.00	(420,603.74)	5,005,073.26	4,582,725.19	\$ 422,348.07
Total Capital Outlay					
	5,425,677.00	(420,603.74)	5,005,073.26	4,582,725.19	(422,348.07)
District-Wide School Based Expenditures					
Other Financing Sources :					
Operating Transfer In					
	5,425,677.00	(420,603.74)	5,005,073.26	4,582,725.19	(422,348.07)
Total Other Financing Sources:					
	-	-	-	-	-
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, 2013

<u>School: Lanning Square</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 130,700.00	\$ (130,700.00)			
Grades 1-5	1,500,194.00	(0.32)	\$ 1,500,193.68	\$ 705,673.25	\$ 794,520.43
Grades 6-8	296,266.00	(198,139.39)	98,126.61	98,126.61	
Grades 9-12	79,389.00	(79,389.00)			
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	4,000.00	37,018.53	37,018.53	37,018.53	
Purchased Professional - Educational Services	9,316.00		4,000.00	7,830.52	4,000.00
Purchased Technical Services			9,316.00		1,485.48
Other Purchased Services	36,096.00	(0.31)	36,095.69	5,850.97	30,244.72
General Supplies	6,800.00		6,800.00		6,800.00
Textbooks					
Other Objects					
Total Regular Programs	2,062,761.00	(371,210.49)	1,691,550.51	854,499.88	837,050.63
Special Education:					
Cognitive - Mild:					
Salaries of Teachers		29,763.25	29,763.25	29,763.25	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	-	29,763.25	29,763.25	29,763.25	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Lanning Square</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 159,182.00	\$ (117,158.45)	\$ 42,023.55	\$ 42,023.55	
Other Salaries for Instruction	115,851.00	(71,088.20)	44,762.80	44,762.80	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	2,000.00		2,000.00	395.53	\$ 1,604.47
Textbooks	1,000.00		1,000.00		1,000.00
Other Objects					
Total Learning and/or Language Disabilities	278,033.00	(188,246.65)	89,786.35	87,181.88	2,604.47
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Lanning Square</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	\$ 29,114.00	\$ (29,114.00)	-	-	-
	<u>29,114.00</u>	<u>(29,114.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Lanning Square</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 483,262.00	\$ (175,613.47)	\$ 307,648.53	\$ 264,886.73	\$ 42,761.80
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>483,262.00</u>	<u>(175,613.47)</u>	<u>307,648.53</u>	<u>264,886.73</u>	<u>42,761.80</u>
Total Special Education	<u>790,409.00</u>	<u>(363,210.87)</u>	<u>427,198.13</u>	<u>381,831.86</u>	<u>\$ 45,366.27</u>
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries		6,434.37	6,434.37	6,434.37	
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	<u>-</u>	<u>6,434.37</u>	<u>6,434.37</u>	<u>6,434.37</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Lanning Square</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries	\$ 23,400.00	\$ (19,613.49)	\$ 3,786.51	\$ 3,786.51	\$ 3,000.00
Purchased Services	3,000.00		3,000.00		
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	<u>26,400.00</u>	<u>(19,613.49)</u>	<u>6,786.51</u>	<u>3,786.51</u>	<u>3,000.00</u>
Before/After School Programs - Support Services:					
Salaries	11,000.00		11,000.00		11,000.00
Supplies and Materials					
Total Before/After School Programs - Support Services	<u>11,000.00</u>	<u>-</u>	<u>11,000.00</u>	<u>-</u>	<u>11,000.00</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Lanning Square</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 61,181.00	\$ (27,789.20)	\$ 33,391.80	\$ 33,391.80	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	28,841.00	(17,420.20)	11,420.80	11,420.80	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	750.00		750.00		\$ 750.00
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	90,772.00	(45,209.40)	45,562.60	44,812.60	750.00
Undistributed Expenditures - Health Services:					
Salaries	112,706.00	(112,706.00)			
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	112,706.00	(112,706.00)	-	-	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	61,108.00	(20,068.06)	41,039.94	41,039.94	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,744.00		1,744.00		1,744.00
Other Objects					
Total Undistributed Expenditures - Guidance	62,852.00	(20,068.06)	42,783.94	41,039.94	1,744.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Lanning Square</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 132,035.00	\$ (132,035.00)			
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	33,600.00	(18,082.51)	\$ 15,517.49		\$ 15,517.49
Other Objects					
	<u>165,635.00</u>	<u>(150,117.51)</u>	<u>15,517.49</u>	<u>-</u>	<u>15,517.49</u>
Total Undistributed Expenditures -					
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	60,098.00	0.03	60,098.03	\$ 32,811.65	27,286.38
Salaries of Technology Coordinators	80,803.00	0.03	80,803.03	44,086.65	36,716.38
Purchased Professional and Technical Services					
Other Purchased Services	9,700.00		9,700.00	337.37	9,700.00
Supplies and Materials	17,040.00	(16,000.00)	1,040.00		702.63
Other Objects					
	<u>167,641.00</u>	<u>(15,999.94)</u>	<u>151,641.06</u>	<u>77,235.67</u>	<u>74,405.39</u>
Total Undistributed Expenditures - Educational Media/Library					
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Undistributed Expenditures -					
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Lanning Square</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 192,083.00	\$ (99,640.44)	\$ 92,442.56	\$ 75,777.92	\$ 16,664.64
Salaries of Other Professional Staff	129,577.00	(84,109.23)	45,467.77	45,467.77	
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services	6,429.00		6,429.00	4,263.73	2,165.27
Other Purchased Services	2,000.00		2,000.00	2,000.00	2,000.00
Supplies and Materials	2,000.00		2,000.00	846.16	1,153.84
Other Objects					
Total Undistributed Expenditures -	332,089.00	(183,749.67)	148,339.33	126,355.58	21,983.75
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	35,136.00	0.92	35,136.92	31,961.73	3,175.19
General Supplies					
Total Undistributed Expenditures -	35,136.00	0.92	35,136.92	31,961.73	3,175.19
Custodial Services					
Undistributed Expenditures - Security					
Salaries	96,773.00	0.15	96,773.15	52,500.04	44,273.11
General Supplies	1,500.00		1,500.00	1,500.00	1,500.00
Total Undistributed Expenditures -	98,273.00	0.15	98,273.15	52,500.04	45,773.11
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -	8,700.00	-	8,700.00	-	8,700.00
(Other than Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	8,700.00	-	8,700.00	-	8,700.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Lanning Square</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 50,674.00		\$ 50,674.00	\$ 20,099.83	\$ 30,574.17
Other Retirement Contributions - PERS	28,502.00		28,502.00	28,502.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>79,176.00</u>	<u>-</u>	<u>79,176.00</u>	<u>48,601.83</u>	<u>30,574.17</u>
Total Undistributed Expenditures	<u>1,152,980.00</u>	<u>\$ (527,849.51)</u>	<u>625,130.49</u>	<u>422,507.39</u>	<u>202,623.10</u>
Total General Current Expense	<u>4,043,550.00</u>	<u>(1,275,449.99)</u>	<u>2,768,100.01</u>	<u>1,669,060.01</u>	<u>1,099,040.00</u>

<u>Capital Outlay:</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Lanning Square</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction	-	-	-	-	-
Support Services - Students - Regular	-	-	-	-	-
Support Services - Instructional Staff	-	-	-	-	-
School Administration	-	-	-	-	-
Operation & Maintenance of Plant Services	-	-	-	-	-
Security	-	-	-	-	-
Total Equipment					
Total Capital Outlay					
	\$ 4,043,550.00	\$ (1,275,449.99)	\$ 2,768,100.01	\$ 1,669,060.01	\$ 1,099,040.00
District-Wide School Based Expenditures					
Other Financing Sources :					
Operating Transfer In	4,043,550.00	(1,275,449.99)	2,768,100.01	1,669,060.01	(1,099,040.00)
Total Other Financing Sources:	4,043,550.00	(1,275,449.99)	2,768,100.01	1,669,060.01	(1,099,040.00)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)					
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: McGraw</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 63,192.00	\$ 36,720.35	\$ 99,912.35	\$ 99,912.35	
Grades 1-5	1,387,560.00	(0.16)	1,387,559.84	1,190,156.87	\$ 197,402.97
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	96,540.00	(0.16)	96,539.84	54,129.34	42,410.50
Purchased Professional - Educational Services		2,500.00	2,500.00	1,675.00	825.00
Purchased Technical Services	4,000.00		4,000.00	3,915.26	84.74
Other Purchased Services					
General Supplies	54,247.00	(16,300.16)	37,946.84	37,718.88	227.96
Textbooks	1,000.00	10,000.00	11,000.00	10,508.55	491.45
Other Objects	3,995.00	5,244.75	9,239.75	5,097.92	4,141.83
Total Regular Programs	1,610,534.00	38,164.62	1,648,698.62	1,403,114.17	245,584.45
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: McGraw</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 136,813.00	\$ 22,602.25	\$ 159,415.25	\$ 159,415.25	
Other Salaries for Instruction	30,357.00	28,836.10	59,193.10	59,193.10	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000.00		1,000.00	639.80	\$ 360.20
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	168,170.00	51,438.35	219,608.35	219,248.15	360.20
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: McGraw</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 76,492.00	\$ (19,187.00)	\$ 57,305.00	\$ 57,305.00	
Other Salaries for Instruction	30,978.00	(18,709.60)	12,268.40	12,268.40	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	107,470.00	(37,896.60)	69,573.40	69,573.40	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: McGraw</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 283,262.00	\$ (140,117.55)	\$ 143,144.45	\$ 143,144.45	
Other Salaries for Instruction		13,039.20	13,039.20	13,039.20	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>283,262.00</u>	<u>(127,078.35)</u>	<u>156,183.65</u>	<u>156,183.65</u>	<u>-</u>
Total Special Education	<u>558,902.00</u>	<u>(113,536.60)</u>	<u>445,365.40</u>	<u>445,005.20</u>	<u>\$ 360.20</u>
Bilingual Education:					
Salaries of Teachers		19,418.22	19,418.22	19,418.22	
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>-</u>	<u>19,418.22</u>	<u>19,418.22</u>	<u>19,418.22</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Objects					
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: McGraw</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries		\$ 43,252.43	\$ 43,252.43	\$ 13,646.52	\$ 29,605.91
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	43,252.43	43,252.43	13,646.52	29,605.91
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries	\$ 15,052.00		15,052.00	5,235.48	9,816.52
Supplies and Materials					
Total Summer School Programs - Instruction	15,052.00	-	15,052.00	5,235.48	9,816.52
Summer School Programs - Support Services:					
Salaries	1,423.00		1,423.00		1,423.00
Supplies and Materials					
Total Summer School Programs - Support Services	1,423.00	-	1,423.00	-	1,423.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: McGraw</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 47,630.00	\$ (8,116.00)	\$ 39,514.00	\$ 39,514.00	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	28,841.00	(28,841.00)			
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>76,471.00</u>	<u>(36,957.00)</u>	<u>39,514.00</u>	<u>39,514.00</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	64,037.00	216.00	64,253.00	64,253.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>64,037.00</u>	<u>216.00</u>	<u>64,253.00</u>	<u>64,253.00</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	111,963.00	(20,817.08)	91,145.92	91,145.92	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services		500.00	500.00	500.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	500.00	(500.00)			
Other Objects					
Total Undistributed Expenditures - Guidance	<u>112,463.00</u>	<u>(20,817.08)</u>	<u>91,645.92</u>	<u>91,645.92</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: McGraw</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 142,211.00	\$ (126,270.39)	\$ 15,940.61	\$ 7,980.31	\$ 7,960.30
Purchased Professional - Educational Services	10,700.00	(10,700.00)			
Purchased Professional and Technical Services					
Other Purchased Services	1,000.00		1,000.00		1,000.00
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	153,911.00	(136,970.39)	16,940.61	7,980.31	8,960.30
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	53,719.00	(0.13)	53,718.87	4,786.83	48,932.04
Salaries of Technology Coordinators	23,635.00	0.01	23,635.01	21,493.27	2,141.74
Purchased Professional and Technical Services					
Other Purchased Services	1,499.00	(999.00)	500.00		500.00
Supplies and Materials	29,500.00	(11,001.00)	18,499.00	18,071.76	427.24
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	108,353.00	(12,000.12)	96,352.88	44,351.86	52,001.02
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	2,400.00		2,400.00		2,400.00
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	2,400.00	-	2,400.00	-	2,400.00
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: McGraw</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 88,562.00	\$ 0.05	\$ 88,562.05	\$ 87,685.20	\$ 876.85
Salaries of Other Professional Staff	38,844.00	17,021.76	55,865.76	55,865.76	
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services		2,150.00	2,150.00	2,131.86	18.14
Other Purchased Services					
Supplies and Materials	3,750.00	(2,150.00)	1,600.00	1,032.93	567.07
Other Objects					
Total Undistributed Expenditures -	131,156.00	17,021.81	148,177.81	146,715.75	1,462.06
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	31,452.00	(0.08)	31,451.92	19,622.52	11,829.40
General Supplies					
Total Undistributed Expenditures -	31,452.00	(0.08)	31,451.92	19,622.52	11,829.40
Custodial Services					
Undistributed Expenditures - Security					
Salaries	47,328.00	3,786.89	51,114.89	51,114.89	
General Supplies	1,071.00		1,071.00		1,071.00
Total Undistributed Expenditures -	48,399.00	3,786.89	52,185.89	51,114.89	1,071.00
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	13,200.00	(5,000.00)	8,200.00	6,402.83	1,797.17
Total Undistributed Expenditures - Student Transportation	13,200.00	(5,000.00)	8,200.00	6,402.83	1,797.17

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: McGraw</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 47,608.00		\$ 47,608.00	24,073.04	\$ 23,534.96
Other Retirement Contributions - PERS	25,103.00		25,103.00	25,103.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>72,711.00</u>	<u>-</u>	<u>72,711.00</u>	<u>49,176.04</u>	<u>23,534.96</u>
Total Undistributed Expenditures	<u>814,553.00</u>	<u>\$ (190,719.97)</u>	<u>623,833.03</u>	<u>520,777.12</u>	<u>103,055.91</u>
Total General Current Expense	<u>3,000,464.00</u>	<u>(203,421.30)</u>	<u>2,797,042.70</u>	<u>2,407,196.71</u>	<u>389,845.99</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8	14,000.00		11,500.00	6,545.00	4,955.00
Grades 9-12		(2,500.00)			
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: McGraw</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 14,000.00	\$ (2,500.00)	\$ 11,500.00	\$ 6,545.00	\$ 4,955.00
Total Capital Outlay	<u>14,000.00</u>	<u>(2,500.00)</u>	<u>11,500.00</u>	<u>6,545.00</u>	<u>4,955.00</u>
District-Wide School Based Expenditures	<u>3,014,464.00</u>	<u>(205,921.30)</u>	<u>2,808,542.70</u>	<u>2,413,741.71</u>	<u>394,800.99</u>
Other Financing Sources :					
Operating Transfer In	<u>3,014,464.00</u>	<u>(205,921.30)</u>	<u>2,808,542.70</u>	<u>2,415,761.26</u>	<u>(392,781.44)</u>
Total Other Financing Sources:	<u>3,014,464.00</u>	<u>(205,921.30)</u>	<u>2,808,542.70</u>	<u>2,415,761.26</u>	<u>(392,781.44)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	2,019.55	2,019.55
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,019.55</u>	<u>\$ 2,019.55</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Morgan Village Middle School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 79,995.00		\$ 79,995.00	\$ 68,866.40	\$ 11,128.60
Grades 1-5	906,145.00	\$ 66,780.90	972,925.90	972,925.90	
Grades 6-8	1,948,428.00	24,317.55	1,972,745.55	1,972,745.55	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	124,000.00	(3,287.50)	120,712.50	120,447.52	264.98
Purchased Professional - Educational Services	5,020.00	551.04	5,571.04	5,571.04	
Purchased Technical Services					
Other Purchased Services	49,752.00	7,848.49	57,600.49	56,022.71	1,577.78
General Supplies	12,000.00	(2,011.82)	9,988.18	8,186.43	1,801.75
Textbooks	15,600.00	(4,871.30)	10,728.70	9,615.86	1,112.84
Other Objects					
Total Regular Programs	3,140,940.00	89,327.36	3,230,267.36	3,214,381.41	15,885.95
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	56,414.00	(25,608.75)	30,805.25	30,805.25	
Other Salaries for Instruction	35,914.00		35,914.00	18,556.00	17,358.00
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	92,328.00	(25,608.75)	66,719.25	49,361.25	17,358.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Morgan Village Middle School</u>	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>		<u>Final to Actual</u>
					<u>Favorable/</u>
					<u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 364,421.00	\$ (169,000.79)	\$ 195,420.21	\$ 195,420.21	
Other Salaries for Instruction	163,263.00	6,040.55	169,303.55	169,303.55	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	527,684.00	(162,960.24)	364,723.76	364,723.76	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Morgan Village Middle School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 31,968.65	\$	31,968.65	31,968.65	
Other Salaries for Instruction	(43,385.75)		65,518.25	47,720.05	\$ 17,798.20
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	<u>108,904.00</u>	<u>(11,417.10)</u>	<u>97,486.90</u>	<u>79,688.70</u>	<u>17,798.20</u>
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction	60,935.00		60,935.00	58,050.65	2,884.35
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>60,935.00</u>	<u>-</u>	<u>60,935.00</u>	<u>58,050.65</u>	<u>2,884.35</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Morgan Village Middle School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 209,366.00	\$ 160,980.20	\$ 370,346.20	\$ 369,914.54	\$ 431.66
Other Salaries for Instruction		12,574.40	12,574.40	12,574.40	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>209,366.00</u>	<u>173,554.60</u>	<u>382,920.60</u>	<u>382,488.94</u>	<u>431.66</u>
Total Special Education	<u>999,217.00</u>	<u>(26,431.49)</u>	<u>972,785.51</u>	<u>934,313.30</u>	<u>38,472.21</u>
Bilingual Education:					
Salaries of Teachers		21,141.38	21,141.38	21,141.38	
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>-</u>	<u>21,141.38</u>	<u>21,141.38</u>	<u>21,141.38</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries	13,250.00	39,095.16	52,345.16	52,345.16	
Purchased Services	4,000.00	(3,199.00)	801.00	801.00	
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	<u>17,250.00</u>	<u>35,896.16</u>	<u>53,146.16</u>	<u>53,146.16</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries	9,000.00		9,000.00	426.00	8,574.00
Supplies and Materials	2,500.00	(2,500.00)			
Total School Sponsored Athletics - Instruction	<u>11,500.00</u>	<u>(2,500.00)</u>	<u>9,000.00</u>	<u>426.00</u>	<u>8,574.00</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, 2013

<u>School: Morgan Village Middle School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries	\$ 39,625.00		\$ 39,625.00	\$ 8,895.13	\$ 30,729.87
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	39,625.00	-	39,625.00	8,895.13	30,729.87
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries	20,000.00	\$ (20,000.00)			
Supplies and Materials	3,000.00	(3,000.00)			
Total Summer School Programs - Instruction	23,000.00	(23,000.00)	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Morgan Village Middle School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 47,630.00	\$ 17,963.61	\$ 65,593.61	\$ 65,593.61	
Salaries of Drop-Out Prevention Officer/Coordinators	52,406.00	331.00	52,737.00	52,737.00	
Salaries of Family Support Teams		49,450.77	49,450.77	49,450.77	
Salaries of Community/School Coordinators	114,559.00	(62,135.62)	52,423.38	52,423.38	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	214,595.00	5,609.76	220,204.76	220,204.76	
Undistributed Expenditures - Health Services:					
Salaries	146,479.00	(38,175.44)	108,303.56	108,303.56	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services	1,000.00	(1,000.00)			
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	147,479.00	(39,175.44)	108,303.56	108,303.56	
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	166,879.00	(1.00)	166,878.00	165,306.00	\$ 1,572.00
Salaries of Secretarial and Clerical Assistants	60,349.00	152.00	60,501.00	60,501.00	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	3,950.00	(3,800.00)	150.00	112.53	37.47
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	231,178.00	(3,649.00)	227,529.00	225,919.53	1,609.47

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Morgan Village Middle School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 233,463.00	\$ (98,545.87)	\$ 134,917.13	\$ 134,917.13	
Purchased Professional - Educational Services					
Purchased Professional and Technical Services	350.00	(350.00)			
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	233,813.00	(98,895.87)	134,917.13	134,917.13	-
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	173,723.00	(134,192.00)	39,531.00	21,563.95	\$ 17,967.05
Salaries of Technology Coordinators	65,451.00	202.00	65,653.00	65,653.00	
Purchased Professional and Technical Services					
Other Purchased Services	13,600.00	(8,674.09)	4,925.91	4,909.58	16.33
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	252,774.00	(142,664.09)	110,109.91	92,126.53	17,983.38
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	1,000.00	2,101.85	3,101.85	3,031.85	70.00
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	1,000.00	2,101.85	3,101.85	3,031.85	70.00
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Morgan Village Middle School</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 380,560.00	\$ (113,116.12)	\$ 267,443.88	\$ 267,443.88	
Salaries of Other Professional Staff	96,051.00		96,051.00	82,101.23	\$ 13,949.77
Salaries of Secretarial and Clerical Assistants	7,048.00	(1,248.00)	5,800.00	5,800.00	
Other Salaries					
Purchased Professional and Technical Services	7,000.00	400.00	7,400.00	7,391.90	8.10
Other Purchased Services	350.00	3,480.00	3,830.00	3,519.00	311.00
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	491,009.00	(110,484.12)	380,524.88	366,256.01	14,268.87
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	7,940.00		7,940.00		7,940.00
General Supplies					
Total Undistributed Expenditures -	7,940.00	-	7,940.00	-	7,940.00
Custodial Services					
Undistributed Expenditures - Security					
Salaries	201,831.00		201,831.00	199,333.12	2,497.88
General Supplies	2,500.00	13,000.00	15,500.00	14,382.98	1,117.02
Total Undistributed Expenditures -	204,331.00	13,000.00	217,331.00	213,716.10	3,614.90
Security					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Morgan Village Middle School</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Student Transportation:					
Contracted Services - (Other than Between Home & School) -Vendors	\$ 21,000.00	\$ 5,332.90	\$ 26,332.90	\$ 23,083.95	\$ 3,248.95
Total Undistributed Expenditures - Student Transportation	21,000.00	5,332.90	26,332.90	23,083.95	3,248.95
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	92,054.00		92,054.00	64,867.90	27,186.10
Other Retirement Contributions - PERS	29,420.00		29,420.00	29,420.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	121,474.00	-	121,474.00	94,287.90	27,186.10
Total Undistributed Expenditures	1,926,593.00	(368,824.01)	1,557,768.99	1,481,847.32	75,921.67
Total General Current Expense	6,158,125.00	(274,390.60)	5,883,734.40	5,714,150.70	169,583.70
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Morgan Village Middle School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction	-	-	-	-	-
Support Services - Students - Regular	-	-	-	-	-
Support Services - Instructional Staff	-	-	-	-	-
School Administration	-	-	-	-	-
Operation & Maintenance of Plant Services	-	-	-	-	-
Security	-	-	-	-	-
Total Equipment	-	-	-	-	-
District-Wide School Based Expenditures	\$ 6,158,125.00	\$ (274,390.60)	\$ 5,883,734.40	\$ 5,714,150.70	\$ 169,583.70
Other Financing Sources :					
Operating Transfer In	6,158,125.00	(274,390.60)	5,883,734.40	5,716,299.72	(167,434.68)
Total Other Financing Sources:	6,158,125.00	(274,390.60)	5,883,734.40	5,716,299.72	(167,434.68)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	2,149.02	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ 2,149.02	\$ -

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Pyne Poynt Family School

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8	\$ 1,722,131.00	\$ 6,130.34	\$ 1,728,261.34	\$ 1,728,261.34	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	17,965.00	466.80	18,431.80	18,431.80	
Purchased Professional - Educational Services	21,565.00	(19,729.94)	1,835.06	835.00	\$ 1,000.06
Purchased Technical Services	11,565.00	(3,600.19)	7,964.81	7,964.81	
Other Purchased Services		250.00	250.00	250.00	
General Supplies	76,865.00	11,595.81	88,460.81	70,294.35	18,166.46
Textbooks	30,000.00	26,756.35	56,756.35	47,942.39	8,813.96
Other Objects	17,300.00	900.00	18,200.00	17,052.86	1,147.14
Total Regular Programs	1,897,391.00	22,769.17	1,920,160.17	1,891,032.55	29,127.62
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	118,984.00		118,984.00	118,876.00	108.00
Other Salaries for Instruction	17,646.00	17,952.00	35,598.00	35,598.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	136,630.00	17,952.00	154,582.00	154,474.00	108.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Pyne Poynt Family School

General Current Expense (Cont'd):

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
Cognitive - Moderate:					
Salaries of Teachers		\$ 27,091.35	\$ 27,091.35	27,091.35	
Other Salaries for Instruction		11,562.75	11,562.75	11,562.75	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	38,654.10	38,654.10	38,654.10	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 402,296.00	(0.13)	402,295.87	384,021.90	\$ 18,273.97
Other Salaries for Instruction	158,053.00	(18,315.55)	139,737.45	139,737.45	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	560,349.00	(18,315.68)	542,033.32	523,759.35	18,273.97
Autism:					
Salaries of Teachers		24,564.15	24,564.15	24,564.15	
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	24,564.15	24,564.15	24,564.15	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Pyne Poynt Family School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 67,572.00	\$ 78,299.11	\$ 145,871.11	\$ 145,871.11	
Other Salaries for Instruction	29,336.00	85.00	29,421.00	29,421.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000.00	(1,000.00)			
Textbooks					
Other Objects					
Total Behavioral Disabilities	97,908.00	77,384.11	175,292.11	175,292.11	-
Multiple Disabilities:					
Salaries of Teachers	81,813.00	40.00	81,853.00	81,853.00	
Other Salaries for Instruction		33,978.30	33,978.30	33,978.30	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	1,000.00	(1,000.00)			
Textbooks					
Other Objects					
Total Multiple Disabilities	82,813.00	33,018.30	115,831.30	115,831.30	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Pyne Poynt Family School</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:	\$ 133,815.00		\$ 133,815.00	\$ 122,768.25	\$ 11,046.75
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	1,000.00	\$ (1,000.00)			
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>134,815.00</u>	<u>(1,000.00)</u>	<u>133,815.00</u>	<u>122,768.25</u>	<u>11,046.75</u>
Total Special Education	<u>1,012,515.00</u>	<u>172,256.98</u>	<u>1,184,771.98</u>	<u>1,155,343.26</u>	<u>29,428.72</u>
Bilingual Education:					
Salaries of Teachers	694,891.00	(0.13)	694,890.87	676,920.83	17,970.04
Other Salaries for Instruction	95,415.00		95,415.00	73,811.12	21,603.88
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	10,000.00	(10,000.00)			
Textbooks					
Other Objects					
Total Bilingual Education	<u>800,306.00</u>	<u>(10,000.13)</u>	<u>790,305.87</u>	<u>750,731.95</u>	<u>39,573.92</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Supplies and Materials	1,500.00	(1,500.00)			
Total School Sponsored Co-curricular Activities - Instruction	<u>1,500.00</u>	<u>24,610.55</u>	<u>26,110.55</u>	<u>21,391.55</u>	<u>4,719.00</u>
School Sponsored Athletics - Instruction:					
Salaries					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Pyne Poynt Family School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 81,813.00	\$ 8,313.36	\$ 8,313.36	\$ 8,169.48	\$ 143.88
Salaries of Drop-Out Prevention Officer/Coordinators		415.00	82,228.00	82,228.00	
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	29,666.00	(29,666.00)			
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	111,479.00	(20,937.64)	90,541.36	90,397.48	143.88
Undistributed Expenditures - Health Services:					
Salaries	57,068.00	285.00	57,353.00	57,353.00	
Salaries of Social Services Coordinators	80,966.00		80,966.00	80,872.38	93.62
Purchased Professional and Technical Services					
Other Purchased Services	1,000.00	(1,000.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	139,034.00	(715.00)	138,319.00	138,225.38	93.62
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	123,457.00	111,975.82	235,432.82	234,184.16	1,248.66
Salaries of Secretarial and Clerical Assistants	48,236.00		48,236.00	48,133.08	102.92
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	1,200.00	(1,200.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	172,893.00	110,775.82	283,668.82	282,317.24	1,351.58

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Pyme Poynt Family School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 142,747.00	\$ (91,610.74)	\$ 51,136.26	\$ 7,900.30	\$ 43,235.96
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	1,300.00	(1,300.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	<u>144,047.00</u>	<u>(92,910.74)</u>	<u>51,136.26</u>	<u>7,900.30</u>	<u>43,235.96</u>
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries		25,644.15	25,644.15	25,644.15	
Salaries of Technology Coordinators	57,068.00	285.01	57,353.01	57,353.01	
Purchased Professional and Technical Services					
Other Purchased Services	3,775.00	(2,780.00)	995.00	995.00	
Supplies and Materials	5,000.00	(3,359.91)	1,640.09	1,640.09	
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	<u>65,843.00</u>	<u>19,789.25</u>	<u>85,632.25</u>	<u>85,632.25</u>	<u>-</u>
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services		(1,000.00)			
Other Purchased Services	1,000.00				
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	<u>1,000.00</u>	<u>(1,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Pyne Poynt Family School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 238,828.00	\$ (1.00)	\$ 238,827.00	\$ 213,572.84	\$ 25,254.16
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	89,085.00	7,675.05	96,760.05	96,760.05	
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	10,600.00	(7,692.06)	2,907.94	2,807.94	100.00
Other Objects					
Total Undistributed Expenditures -	338,513.00	(18.01)	338,494.99	313,140.83	25,354.16
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	8,500.00	(8,500.00)			
General Supplies					
Total Undistributed Expenditures -	8,500.00	(8,500.00)	-	-	-
Custodial Services					
Undistributed Expenditures - Security					
Salaries	106,832.00	4,545.90	111,377.90	111,377.90	
General Supplies	2,000.00	(1,966.85)	33.15	29.25	3.90
Total Undistributed Expenditures -	108,832.00	2,579.05	111,411.05	111,407.15	3.90
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -	15,000.00	-	15,000.00	14,204.28	795.72
(Other than Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	15,000.00	-	15,000.00	14,204.28	795.72

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Pyne Poynt Family School

General Current Expense (Cont'd):
 Undistributed Expenditures - Unallocated Employee Benefits:

Social Security Contributions
 Other Retirement Contributions - PERS
 Health Benefits

Total Undistributed Expenditures -
 Unallocated Employee Benefits

Total Undistributed Expenditures

Total General Current Expense

Capital Outlay:

Equipment:
 Regular Programs - Instruction:
 Kindergarten
 Grades 1-5
 Grades 6-8
 Grades 9-12
 Special Education:
 Preschool - Disabled
 Cognitive - Moderate
 Learning and/or Language Disabilities
 Behavioral Disabilities
 Multiple Disabilities
 Resource Room - Resource Center
 School Sponsored and Other Instructional Programs
 Bilingual Education - Instruction

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
	\$ 62,406.00		\$ 62,406.00	\$ 51,386.47	\$ 11,019.53
	34,201.00		34,201.00	34,201.00	
	<u>96,607.00</u>	<u>-</u>	<u>96,607.00</u>	<u>85,587.47</u>	<u>11,019.53</u>
	1,201,748.00	\$ 9,062.73	1,210,810.73	1,128,812.38	81,998.35
	<u>4,913,460.00</u>	<u>218,699.30</u>	<u>5,132,159.30</u>	<u>4,947,311.69</u>	<u>184,847.61</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Pyne Poynt Family School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction	-	-	-	-	-
Support Services - Students - Regular	-	-	-	-	-
Support Services - Instructional Staff	-	-	-	-	-
School Administration	-	-	-	-	-
Operation & Maintenance of Plant Services	-	-	-	-	-
Security	-	-	-	-	-
Total Equipment	-	-	-	-	-
Total Capital Outlay	\$ 4,913,460.00	\$ 218,699.30	\$ 5,132,159.30	\$ 4,947,311.69	\$ 184,847.61
District-Wide School Based Expenditures	4,913,460.00	218,699.30	5,132,159.30	4,947,311.69	(184,847.61)
Other Financing Sources :					
Operating Transfer In	-	-	-	-	-
Total Other Financing Sources:	4,913,460.00	218,699.30	5,132,159.30	4,947,311.69	(184,847.61)
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, 2013

<u>School: RC Molina Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 487,146.00	0.12	\$ 487,146.12	\$ 457,024.95	\$ 30,121.17
Grades 1-5	1,596,019.00	92,266.38	1,688,285.38	1,688,285.38	
Grades 6-8		32,395.52	32,395.52	32,395.52	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	118,099.00	12,305.50	130,404.50	130,404.50	
Purchased Professional - Educational Services					
Purchased Technical Services	18,109.00		18,109.00	3,915.26	14,193.74
Other Purchased Services	5,100.00	9,986.00	15,086.00	15,085.31	0.69
General Supplies	128,042.00	(12,415.80)	115,626.20	111,167.91	4,458.29
Textbooks	6,500.00	(6,500.00)			
Other Objects	10,775.00		10,775.00	7,258.36	3,516.64
Total Regular Programs	2,369,790.00	128,037.72	2,497,827.72	2,445,537.19	52,290.53
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: RC Molina Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	\$ -	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 133,985.00	\$ (0.42)	\$ 133,984.58	\$ 125,036.00	\$ 8,948.58
Other Salaries for Instruction	91,706.00	7,409.48	99,115.48	99,115.48	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	650.00		650.00		650.00
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	226,341.00	7,409.06	233,750.06	224,151.48	9,598.58
Autism:					
Salaries of Teachers	58,078.00	27,818.05	85,896.05	85,896.05	
Other Salaries for Instruction	81,605.00	(0.03)	81,604.97	43,647.12	37,957.85
Other Purchased Services					
General Supplies	450.00		450.00		450.00
Textbooks					
Other Objects					
Total Autism	140,133.00	27,818.02	167,951.02	129,543.17	38,407.85

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: RC Molina Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 132,773.00	\$ (99,232.95)	\$ 33,540.05	\$ 30,952.29	\$ 2,587.76
Other Salaries for Instruction	17,965.00	47,001.79	64,966.79	64,783.77	183.02
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	450.00		450.00		450.00
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	<u>151,188.00</u>	<u>(52,231.16)</u>	<u>98,956.84</u>	<u>95,736.06</u>	<u>3,220.78</u>
Multiple Disabilities:					
Salaries of Teachers		33,382.81	33,382.81	33,382.81	
Other Salaries for Instruction	80,585.00	(57,251.75)	23,333.25	17,803.18	5,530.07
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	450.00		450.00		450.00
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	<u>81,035.00</u>	<u>(23,868.94)</u>	<u>57,166.06</u>	<u>51,185.99</u>	<u>5,980.07</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: RC Molina Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 533,390.00	\$ (59,291.97)	\$ 474,098.03	\$ 473,277.00	\$ 821.03
Other Salaries for Instruction		13,579.20	13,579.20	13,579.20	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	600.00		600.00		600.00
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	533,990.00	(45,712.77)	488,277.23	486,856.20	1,421.03
Total Special Education	1,132,687.00	(86,585.79)	1,046,101.21	987,472.90	58,628.31
Bilingual Education:					
Salaries of Teachers	396,585.00	57,120.58	453,705.58	453,705.58	
Other Salaries for Instruction	60,713.00	0.12	60,713.12	34,315.30	26,397.82
Other Purchased Services					
General Supplies	1,570.00		1,570.00	611.04	958.96
Textbooks					
Other Objects					
Total Bilingual Education	458,868.00	57,120.70	515,988.70	488,631.92	27,356.78
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services					
Total School Sponsored Co-curricular Activities - Instruction	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: RC Molina Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries		\$ 20,200.00	\$ 20,200.00	\$ 7,989.90	\$ 12,210.10
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	20,200.00	20,200.00	7,989.90	12,210.10
Before/After School Programs - Support Services:					
Salaries		14,400.00	14,400.00	7,887.55	6,512.45
Supplies and Materials					
Total Before/After School Programs - Support Services	-	14,400.00	14,400.00	7,887.55	6,512.45
Summer School Programs - Instruction:					
Salaries		12,966.25	12,966.25	12,966.25	
Supplies and Materials					
Total Summer School Programs - Instruction	-	12,966.25	12,966.25	12,966.25	-
Summer School Programs - Support Services:					
Salaries		1,131.20	1,131.20	1,131.20	
Supplies and Materials					
Total Summer School Programs - Support Services	-	1,131.20	1,131.20	1,131.20	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: RC Molina Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 31,928.00	\$ 12,553.47	\$ 12,553.47	\$ 12,553.47	
Salaries of Drop-Out Prevention Officer/Coordinators		59.00	31,987.00	31,987.00	
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	1,500.00		1,500.00	1,273.56	\$ 226.44
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	33,428.00	12,612.47	46,040.47	45,814.03	226.44
Undistributed Expenditures - Health Services:					
Salaries	78,783.00	24,724.15	103,507.15	103,507.15	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	800.00		800.00	542.57	257.43
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	79,583.00	24,724.15	104,307.15	104,049.72	257.43
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	123,226.00	80,277.85	203,503.85	203,503.85	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services	800.00	500.00	800.00	500.00	800.00
Other Purchased Professional and Technical Services					
Other Purchased Services	1,000.00	(500.00)	500.00	307.26	192.74
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	125,026.00	80,277.85	205,303.85	204,311.11	992.74

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: RC Molina Elementary School</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 98,122.00	\$ (53,062.50)	\$ 45,059.50		\$ 45,059.50
Purchased Professional - Educational Services	800.00		800.00		800.00
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	1,000.00	(1,000.00)			
Other Objects					
Total Undistributed Expenditures -	99,922.00	(54,062.50)	45,859.50	-	45,859.50
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	80,399.00	54.00	80,453.00	\$ 80,453.00	
Salaries of Technology Coordinators	83,429.00	24.00	83,453.00	83,453.00	
Purchased Professional and Technical Services	800.00		800.00		800.00
Other Purchased Services	800.00		800.00		800.00
Supplies and Materials	9,300.00	(3,336.05)	5,963.95	5,801.61	162.34
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	174,728.00	(3,258.05)	171,469.95	169,707.61	1,762.34
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	37,500.00	(18,600.00)	18,900.00	876.00	18,024.00
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	37,500.00	(18,600.00)	18,900.00	876.00	18,024.00
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: RC Molina Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 177,549.00	\$ 4,068.52	\$ 181,617.52	\$ 181,617.52	
Salaries of Other Professional Staff	106,129.00		106,129.00	102,498.17	\$ 3,630.83
Salaries of Secretarial and Clerical Assistants					
Other Salaries	4,948.00		4,948.00	2,131.86	2,816.14
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	7,500.00	(1,532.15)	5,967.85	5,311.12	656.73
Other Objects	500.00		500.00	500.00	500.00
	<u>296,626.00</u>	<u>2,536.37</u>	<u>299,162.37</u>	<u>291,558.67</u>	<u>7,603.70</u>
Total Undistributed Expenditures -					
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	125,725.00	(40,127.72)	85,597.28	85,597.28	
General Supplies	2,000.00	(2,000.00)			
	<u>127,725.00</u>	<u>(42,127.72)</u>	<u>85,597.28</u>	<u>85,597.28</u>	<u>-</u>
Total Undistributed Expenditures -					
Custodial Services					
Undistributed Expenditures - Security					
Salaries	91,409.00	9,148.38	100,557.38	100,557.38	
General Supplies	2,000.00	(2,000.00)			
	<u>93,409.00</u>	<u>7,148.38</u>	<u>100,557.38</u>	<u>100,557.38</u>	<u>-</u>
Total Undistributed Expenditures -					
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Home & School) -Vendors	14,400.00		14,400.00	1,062.83	13,337.17
Total Undistributed Expenditures - Student Transportation	<u>14,400.00</u>	<u>-</u>	<u>14,400.00</u>	<u>1,062.83</u>	<u>13,337.17</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: RC Molina Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 69,095.00		\$ 69,095.00	\$ 58,027.77	\$ 11,067.23
Other Retirement Contributions - PERS	41,308.00		41,308.00	41,308.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	110,403.00	-	110,403.00	99,335.77	11,067.23
Total Undistributed Expenditures	1,192,750.00	\$ 9,250.95	1,202,000.95	1,102,870.40	99,130.55
Total General Current Expense	5,154,095.00	156,521.03	5,310,616.03	5,054,487.31	256,128.72
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction	67,960.00	1,916.52	69,876.52	67,018.52	2,858.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: RC Molina Elementary School

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 67,960.00	\$ 1,916.52	\$ 69,876.52	\$ 67,018.52	\$ 2,858.00
Total Capital Outlay	67,960.00	1,916.52	69,876.52	67,018.52	2,858.00
District-Wide School Based Expenditures	5,222,055.00	158,437.55	5,380,492.55	5,121,505.83	258,986.72
Other Financing Sources :					
Operating Transfer In	5,219,695.00	158,437.55	5,378,132.55	5,119,145.83	(258,986.72)
Total Other Financing Sources:	5,219,695.00	158,437.55	5,378,132.55	5,119,145.83	(258,986.72)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(2,360.00)	-	(2,360.00)	(2,360.00)	-
Fund Balances - July 1	2,360.00	-	2,360.00	2,360.00	-
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, 2013

School: Riletta Cream Elementary School

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 59,088.00	\$ 47,076.35	\$ 106,164.35	\$ 106,164.35	
Grades 1-5	1,535,793.00	(68,440.23)	1,467,352.77	1,467,352.77	
Grades 6-8	741,452.00	(50,515.34)	690,936.66	690,936.66	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	138,423.00	(64,993.40)	73,429.60	73,429.60	
Purchased Professional - Educational Services	58,000.00	(35,500.00)	22,500.00	22,500.00	
Purchased Technical Services	14,380.00		14,380.00	5,526.65	\$ 8,853.35
Other Purchased Services					
General Supplies	133,274.00	3,534.78	136,808.78	128,886.19	7,922.59
Textbooks	2,800.00	4,500.00	7,300.00	4,476.12	2,823.88
Other Objects	18,540.00	(10,991.14)	7,548.86	7,007.86	541.00
Total Regular Programs	2,701,750.00	(175,328.98)	2,526,421.02	2,506,280.20	20,140.82
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Riletta Cream Elementary School</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 145,027.00		\$ 145,027.00	\$ 140,055.83	\$ 4,971.17
Other Salaries for Instruction	30,150.00	\$ 23,106.40	53,256.40	49,603.57	3,652.83
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	3,000.00	(1,575.00)	1,425.00	1,000.00	425.00
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	178,177.00	21,531.40	199,708.40	190,659.40	9,049.00
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Riletta Cream Elementary School

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Riletta Cream Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 569,039.00	\$ 32,824.28	\$ 601,863.28	\$ 599,443.40	\$ 2,419.88
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>569,039.00</u>	<u>32,824.28</u>	<u>601,863.28</u>	<u>599,443.40</u>	<u>2,419.88</u>
Total Special Education	<u>747,216.00</u>	<u>54,355.68</u>	<u>801,571.68</u>	<u>790,102.80</u>	<u>\$ 11,468.88</u>
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Other Purchased Services	700.00		700.00		700.00
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	<u>700.00</u>	<u>-</u>	<u>700.00</u>	<u>-</u>	<u>700.00</u>
School Sponsored Athletics - Instruction:					
Salaries					
Supplies and Materials	1,000.00	791.77	1,791.77	1,791.77	-
Total School Sponsored Athletics - Instruction	<u>1,000.00</u>	<u>791.77</u>	<u>1,791.77</u>	<u>1,791.77</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, 2013

<u>School: Riletta Cream Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries		\$ 13,000.00	\$ 13,000.00		\$ 13,000.00
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	13,000.00	13,000.00	-	13,000.00
Before/After School Programs - Support Services:					
Salaries		319.90	319.90		319.90
Supplies and Materials					
Total Before/After School Programs - Support Services	-	319.90	319.90	-	319.90
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Riletta Cream Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 41,507.00	\$ (33,098.23)	\$ 8,408.77	\$ 8,408.77	
Salaries of Drop-Out Prevention Officer/Coordinators	52,406.00	7,549.00	59,955.00	59,874.80	\$ 80.20
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	93,913.00	(25,549.23)	68,363.77	68,283.57	80.20
Undistributed Expenditures - Health Services:					
Salaries	121,998.00	(9,213.35)	112,784.65	112,784.65	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	121,998.00	(9,213.35)	112,784.65	112,784.65	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	85,449.00	76,009.64	161,458.64	161,458.64	
Salaries of Secretarial and Clerical Assistants		18,319.05	18,319.05	18,319.05	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	750.00	(750.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	86,199.00	93,578.69	179,777.69	179,777.69	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Riletta Cream Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction			8,303.20	8,303.20	
Salaries of Other Professional Staff			35,896.65	22,696.05	\$ 13,200.60
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 134,488.00	\$ (126,184.80)	\$ 8,303.20	\$ 8,303.20	
Purchased Professional - Educational Services		35,896.65	35,896.65		
Purchased Professional and Technical Services					
Other Purchased Services	12,000.00	(7,674.00)	4,326.00	4,026.00	300.00
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	146,488.00	(97,962.15)	48,525.85	35,025.25	13,500.60
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	98,416.00	(17,529.05)	80,886.95	80,886.95	
Salaries of Technology Coordinators	80,399.00	54.00	80,453.00	80,453.00	
Purchased Professional and Technical Services					
Other Purchased Services	4,000.00	(1,450.00)	2,550.00		2,550.00
Supplies and Materials	3,633.00	(2,633.00)	1,000.00		1,000.00
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	186,448.00	(21,558.05)	164,889.95	161,339.95	3,550.00
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	-	-	-	-	-
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Riletta Cream Elementary School

General Current Expense (Cont'd):

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 221,294.00	\$ 51,016.87	\$ 272,310.87	\$ 272,310.87	
Salaries of Other Professional Staff	70,535.00	21,671.84	92,206.84	92,206.84	
Salaries of Secretarial and Clerical Assistants					
Other Salaries	4,683.00	4,114.04	8,797.04	8,797.04	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	9,000.00	(3,996.25)	5,003.75	1,172.33	\$ 3,831.42
Other Objects					
Total Undistributed Expenditures -	305,512.00	72,806.50	378,318.50	374,487.08	3,831.42
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	47,177.00	(21,999.63)	25,177.37	23,972.08	1,205.29
General Supplies					
Total Undistributed Expenditures -	47,177.00	(21,999.63)	25,177.37	23,972.08	1,205.29
Custodial Services					
Undistributed Expenditures - Security					
Salaries	68,363.00	0.29	68,363.29	60,321.16	8,042.13
General Supplies	1,856.00	(1,856.00)			
Total Undistributed Expenditures -	70,219.00	(1,855.71)	68,363.29	60,321.16	8,042.13
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -	18,900.00	(8,775.63)	10,124.37	8,909.98	1,214.39
(Other than Between Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	18,900.00	(8,775.63)	10,124.37	8,909.98	1,214.39

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Riletta Cream Elementary School

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 37,799.00		\$ 37,799.00	\$ 26,655.65	\$ 11,143.35
Other Retirement Contributions - PERS	33,161.00		33,161.00	33,161.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>70,960.00</u>	<u>-</u>	<u>70,960.00</u>	<u>59,816.65</u>	<u>11,143.35</u>
Total Undistributed Expenditures	<u>1,147,814.00</u>	<u>\$ (20,528.56)</u>	<u>1,127,285.44</u>	<u>1,084,718.06</u>	<u>42,567.38</u>
Total General Current Expense	<u>4,598,480.00</u>	<u>(127,390.19)</u>	<u>4,471,089.81</u>	<u>4,382,892.83</u>	<u>88,196.98</u>

Capital Outlay:

- Equipment:
- Regular Programs - Instruction:
 - Kindergarten
 - Grades 1-5
 - Grades 6-8
 - Grades 9-12
- Special Education:
- Preschool - Disabled
- Cognitive - Moderate
- Learning and/or Language Disabilities
- Behavioral Disabilities
- Multiple Disabilities
- Resource Room - Resource Center
- School Sponsored and Other Instructional Programs
- Bilingual Education - Instruction

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Riletta Cream Elementary School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction		\$ 48,234.00	\$ 48,234.00	\$ 37,114.00	\$ 11,120.00
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	48,234.00	48,234.00	37,114.00	11,120.00
Total Capital Outlay	-	48,234.00	48,234.00	37,114.00	11,120.00
District-Wide School Based Expenditures	\$ 4,598,480.00	(79,156.19)	4,519,323.81	4,420,006.83	99,316.98
Other Financing Sources :					
Operating Transfer In	4,598,480.00	(79,156.19)	4,519,323.81	4,420,006.83	(99,316.98)
Total Other Financing Sources:	4,598,480.00	(79,156.19)	4,519,323.81	4,420,006.83	(99,316.98)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sharp</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:	\$ 116,543.00	\$ 42,532.23	\$ 159,075.23	\$ 152,124.91	\$ 6,950.32
Kindergarten		(76,714.49)	1,229,075.51	1,161,478.37	67,597.14
Grades 1-5	1,305,790.00				
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	153,701.00	(0.50)	153,700.50	100,695.03	53,005.47
Purchased Professional - Educational Services	3,150.00	(900.00)	2,250.00	2,250.00	
Purchased Technical Services	3,175.00	(2,375.00)	800.00	800.00	
Other Purchased Services	5,400.00	806.59	6,206.59	5,581.59	625.00
General Supplies	104,398.00	30,215.91	134,613.91	134,089.01	524.90
Textbooks					
Other Objects	5,489.00	3,803.07	9,292.07	8,329.41	962.66
Total Regular Programs	1,697,646.00	(2,632.19)	1,695,013.81	1,565,348.32	129,665.49
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction	5,475.00	(5,475.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	5,475.00	(5,475.00)	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sharp</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	64,149.00	71,626.99	135,775.99	135,775.99	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sharp</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 534,287.00	\$ (124,967.18)	\$ 409,319.82	\$ 409,253.90	\$ 65.92
Other Salaries for Instruction	84,983.00	(61,781.00)	23,202.00	16,914.80	6,287.20
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	6,165.00	(944.16)	5,220.84	5,039.96	180.88
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	625,435.00	(187,692.34)	437,742.66	431,208.66	6,534.00
Total Special Education	695,059.00	(121,540.35)	573,518.65	566,984.65	6,534.00
Bilingual Education:					
Salaries of Teachers	86,295.00		86,295.00	66,034.78	20,260.22
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	7,850.00	(7,850.00)			
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	94,145.00	(7,850.00)	86,295.00	66,034.78	20,260.22
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Salaries					
Total School Sponsored Athletics - Instruction	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sharp</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries	-	-	-	-	-
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	-	-	-	-	-
Before/After School Programs - Support Services:					
Salaries		\$ 6,000.00	\$ 6,000.00		\$ 6,000.00
Supplies and Materials					
Total Before/After School Programs - Support Services	-	6,000.00	6,000.00	-	6,000.00
357					
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sharp</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 15,778.00	\$ 250.44	\$ 16,028.44	\$ 16,028.44	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services	225.00	(225.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	16,003.00	25.44	16,028.44	16,028.44	-
Undistributed Expenditures - Health Services:					
Salaries	60,906.00	234.44	61,140.44	61,140.44	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	60,906.00	234.44	61,140.44	61,140.44	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	81,813.00	4,093.03	85,906.03	85,906.03	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	250.00	(250.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	82,063.00	3,843.03	85,906.03	85,906.03	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sharp</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 69,068.00	\$ (61,215.50)	\$ 7,852.50	\$ 7,852.50	
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	1,800.00	(1,800.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	70,868.00	(63,015.50)	7,852.50	7,852.50	-
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	109,601.00	(66,280.14)	43,320.86	42,320.86	\$ 1,000.00
Salaries of Technology Coordinators	79,389.00	64.00	79,453.00	79,453.00	
Purchased Professional and Technical Services					
Other Purchased Services	4,875.00	(4,875.00)			
Supplies and Materials	22,500.00	(4,710.68)	17,789.32	15,114.17	2,675.15
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	216,365.00	(75,801.82)	140,563.18	136,888.03	3,675.15
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	30,600.00	(12,950.00)	17,650.00	16,050.00	1,600.00
Other Purchased Professional and Technical Services					
Other Purchased Services	17,550.00	(17,550.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	48,150.00	(30,500.00)	17,650.00	16,050.00	1,600.00
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sharp</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 102,512.00	\$ 0.41	\$ 102,512.41	\$ 101,497.44	\$ 1,014.97
Salaries of Other Professional Staff	91,333.00	2,058.06	93,391.06	93,391.06	
Salaries of Secretarial and Clerical Assistants		(2,976.00)	650.00	650.00	
Other Salaries	3,626.00				
Purchased Professional and Technical Services					
Other Purchased Services	6,300.00	12,317.21	18,617.21	18,617.21	
Supplies and Materials	411.00	(411.00)			
Other Objects					
Total Undistributed Expenditures -	204,182.00	10,988.68	215,170.68	214,155.71	1,014.97
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	62,669.00	(0.36)	62,668.64	50,920.67	11,747.97
General Supplies					
Total Undistributed Expenditures -	62,669.00	(0.36)	62,668.64	50,920.67	11,747.97
Custodial Services					
Undistributed Expenditures - Security					
Salaries	47,550.00	766.60	48,316.60	48,316.60	
General Supplies	900.00	(900.00)			
Total Undistributed Expenditures -	48,450.00	(133.40)	48,316.60	48,316.60	-
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	5,400.00	2,786.05	8,186.05	5,482.82	2,703.23
Total Undistributed Expenditures - Student Transportation	5,400.00	2,786.05	8,186.05	5,482.82	2,703.23

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sharp</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 45,094.00		\$ 45,094.00	\$ 30,682.35	\$ 14,411.65
Other Retirement Contributions - PERS	29,950.00		29,950.00	29,950.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>75,044.00</u>	<u>-</u>	<u>75,044.00</u>	<u>60,632.35</u>	<u>14,411.65</u>
Total Undistributed Expenditures	<u>890,100.00</u>	<u>\$ (151,573.44)</u>	<u>738,526.56</u>	<u>703,373.59</u>	<u>35,152.97</u>
Total General Current Expense	<u>3,376,950.00</u>	<u>(277,595.98)</u>	<u>3,099,354.02</u>	<u>2,901,741.34</u>	<u>197,612.68</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction		3,495.00	3,495.00	3,495.00	

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sharp</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction	-	\$ 3,495.00	\$ 3,495.00	\$ 3,495.00	-
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration		3,495.00	3,495.00	3,495.00	-
Operation & Maintenance of Plant Services					
Security					
Total Equipment					
	\$ 3,376,950.00	(274,100.98)	3,102,849.02	2,905,236.34	\$ 197,612.68
Total Capital Outlay					
	3,376,950.00	(274,100.98)	3,102,849.02	2,905,236.34	(197,612.68)
District-Wide School Based Expenditures					
Other Financing Sources :					
Operating Transfer In					
	3,376,950.00	(274,100.98)	3,102,849.02	2,905,236.34	(197,612.68)
Total Other Financing Sources:					
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, 2013

<u>School: Summer</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 157,465.00	\$ 6,651.30	\$ 164,116.30	\$ 164,116.30	
Grades 1-5	1,193,323.00	78,377.99	1,271,700.99	1,271,700.99	
Grades 6-8		68,160.75	68,160.75	67,352.44	\$ 808.31
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	88,792.00	(9,426.87)	79,365.13	66,872.49	12,492.64
Purchased Professional - Educational Services	5,000.00		5,000.00	4,172.47	827.53
Purchased Technical Services	4,000.00	2,600.00	6,600.00	6,526.55	73.45
Other Purchased Services					
General Supplies	97,636.00	(7,310.03)	90,325.97	80,380.90	9,945.07
Textbooks	10,000.00	4,710.00	14,710.00	14,567.05	142.95
Other Objects	8,000.00	2,300.00	10,300.00	8,939.86	1,360.14
Total Regular Programs	<u>1,564,216.00</u>	<u>146,063.14</u>	<u>1,710,279.14</u>	<u>1,684,629.05</u>	<u>25,650.09</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers		25,899.75	25,899.75	25,899.75	
Other Salaries for Instruction		3,958.32	3,958.32	3,958.32	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>-</u>	<u>29,858.07</u>	<u>29,858.07</u>	<u>29,858.07</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sumner</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 138,275.00	\$ 331.00	\$ 138,606.00	\$ 138,606.00	
Other Salaries for Instruction	83,507.00	14,446.20	97,953.20	97,953.20	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	1,000.00	(1,000.00)			
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	222,782.00	13,777.20	236,559.20	236,559.20	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sumner</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 55,404.00	\$ 39,287.35	\$ 94,691.35	\$ 94,691.35	
Other Salaries for Instruction		76,367.15	76,367.15	76,367.15	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	55,404.00	115,654.50	171,058.50	171,058.50	-
Multiple Disabilities:					
Salaries of Teachers		46,066.65	46,066.65	46,066.65	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	46,066.65	46,066.65	46,066.65	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sumner</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 157,622.00	\$ 26,326.28	\$ 183,948.28	\$ 183,948.28	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	1,500.00		1,500.00	924.00	\$ 576.00
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	159,122.00	26,326.28	185,448.28	184,872.28	576.00
Total Special Education	437,308.00	231,682.70	668,990.70	668,414.70	576.00
Bilingual Education:					
Salaries of Teachers	495,460.00	112,295.80	607,755.80	607,755.80	
Other Salaries for Instruction	80,723.00	0.23	80,723.23	51,579.34	29,143.89
Other Purchased Services	1,000.00		1,000.00	1,000.00	
General Supplies	997.00		997.00	997.00	
Textbooks					
Other Objects					
Total Bilingual Education	578,180.00	112,296.03	690,476.03	659,335.14	31,140.89
School Sponsored Co-curricular Activities - Instruction:					
Salaries	2,000.00		2,000.00	1,101.75	898.25
Purchased Services	1,000.00		1,000.00	1,000.00	
Supplies and Materials	2,100.00		2,100.00	1,120.00	980.00
Total School Sponsored Co-curricular Activities - Instruction	5,100.00	-	5,100.00	2,221.75	2,878.25

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Summer</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
School Sponsored Athletics - Instruction:					
Salaries	\$ 600.00		\$ 600.00	\$ 62.00	\$ 538.00
Purchased Services					
Supplies and Materials					
Other Objects					
Total School Sponsored Athletics - Instruction	<u>600.00</u>	<u>-</u>	<u>600.00</u>	<u>62.00</u>	<u>538.00</u>
Before/After School Programs - Instruction:					
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sumner</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 39,530.00	\$ 6,331.36	\$ 45,861.36	\$ 45,861.36	
Salaries of Drop-Out Prevention Officer/Coordinators	29,060.00	(20,000.28)	9,059.72	8,325.00	\$ 734.72
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	700.00		700.00		700.00
Purchased Professional and Technical Services					
Other Purchased Services	500.00		500.00		500.00
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	69,790.00	(13,668.92)	56,121.08	54,186.36	1,934.72
Undistributed Expenditures - Health Services:					
Salaries	78,783.00	418.00	79,201.00	79,201.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services	500.00		500.00		500.00
Other Purchased Services					
Supplies and Materials	500.00		500.00		500.00
Other Objects					
Total Undistributed Expenditures - Health Services	79,783.00	418.00	80,201.00	79,201.00	1,000.00
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	62,118.00	53,352.00	115,470.00	115,470.00	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional - Educational Services	500.00		500.00	500.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	200.00		200.00		200.00
Other Objects	500.00		500.00		500.00
Total Undistributed Expenditures - Guidance	63,318.00	53,352.00	116,670.00	115,970.00	700.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sumner</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 124,757.00	\$ (63,266.80)	\$ 61,490.20	\$ 8,360.30	\$ 53,129.90
Purchased Professional - Educational Services	6,323.00	0.28	6,323.28	6,323.28	
Purchased Professional and Technical Services					
Other Purchased Services	1,000.00		1,000.00		1,000.00
Supplies and Materials	300.00		300.00		300.00
Other Objects					
Total Undistributed Expenditures -	132,380.00	(63,266.52)	69,113.48	14,683.58	54,429.90
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries		47,065.49	47,065.49	47,065.49	
Salaries of Technology Coordinators	41,209.00	18,220.62	59,429.62	59,429.62	
Purchased Professional and Technical Services	500.00		500.00		500.00
Other Purchased Services	500.00		500.00		500.00
Supplies and Materials	10,000.00		10,000.00	8,656.49	1,343.51
Other Objects	200.00		200.00		200.00
Total Undistributed Expenditures - Educational Media/Library	52,409.00	65,286.11	117,695.11	115,151.60	2,543.51
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services	700.00		700.00		700.00
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	700.00	-	700.00	-	700.00
Instructional Staff Training Services					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sumner</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 217,234.00	\$ 9,426.76	\$ 226,660.76	\$ 226,660.43	\$ 0.33
Salaries of Other Professional Staff	88,624.00	18,065.53	106,689.53	106,689.53	
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services	5,000.00		5,000.00	4,461.00	539.00
Other Purchased Services					
Supplies and Materials	1,000.00	800.00	1,800.00	1,405.50	394.50
Other Objects					
Total Undistributed Expenditures -	311,858.00	28,292.29	340,150.29	339,216.46	933.83
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	31,452.00	28,548.00	60,000.00	53,369.85	6,630.15
General Supplies					
Total Undistributed Expenditures -	31,452.00	28,548.00	60,000.00	53,369.85	6,630.15
Custodial Services					
Undistributed Expenditures - Security					
Salaries	48,698.00	46,232.64	94,930.64	94,850.79	79.85
General Supplies	3,345.00	(874.00)	2,471.00	1,322.19	1,148.81
Total Undistributed Expenditures -	52,043.00	45,358.64	97,401.64	96,172.98	1,228.66
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	7,000.00	(1,226.00)	5,774.00	4,809.33	964.67
Total Undistributed Expenditures - Student Transportation	7,000.00	(1,226.00)	5,774.00	4,809.33	964.67

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sumner</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 51,438.00		\$ 51,438.00	\$ 36,829.37	\$ 14,608.63
Other Retirement Contributions - PERS	27,966.00		27,966.00	27,966.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	79,404.00	-	79,404.00	64,795.37	14,608.63
Total Undistributed Expenditures	880,137.00	\$ 143,093.60	1,023,230.60	937,556.53	85,674.07
Total General Current Expense	3,465,541.00	633,135.47	4,098,676.47	3,952,219.17	146,457.30
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	15,000.00		15,000.00	995.00	14,005.00
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Sumner</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 15,000.00	-	\$ 15,000.00	\$ 995.00	\$ 14,005.00
Total Capital Outlay	15,000.00	-	15,000.00	995.00	14,005.00
District-Wide School Based Expenditures	3,480,541.00	\$ 633,135.47	4,113,676.47	3,953,214.17	160,462.30
Other Financing Sources :					
Operating Transfer In	3,480,541.00	633,135.47	4,113,676.47	3,953,214.17	(160,462.30)
Total Other Financing Sources:	3,480,541.00	633,135.47	4,113,676.47	3,953,214.17	(160,462.30)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: US Wiggins</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 198,325.00	\$ (0.39)	\$ 198,324.61	\$ 190,752.38	\$ 7,572.23
Grades 1-5	1,290,326.00	90,799.95	1,381,125.95	1,381,125.95	
Grades 6-8	295,816.00	117,980.61	413,796.61	413,796.61	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	89,413.00	23,135.23	112,548.23	112,548.23	
Purchased Professional - Educational Services	15,000.00	(13,200.00)	1,800.00	1,800.00	
Purchased Technical Services	4,310.00		4,310.00	4,225.26	84.74
Other Purchased Services					
General Supplies	129,435.21	(16,990.30)	112,444.91	106,934.15	5,510.76
Textbooks	1,000.00	6,114.19	7,114.19	7,114.19	
Other Objects	18,825.00	(400.00)	18,425.00	17,482.86	942.14
Total Regular Programs	2,042,450.21	207,439.29	2,249,889.50	2,235,779.63	14,109.87
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: US Wiggins

General Current Expense (Cont'd):

Cognitive - Moderate:								
Salaries of Teachers								
Other Salaries for Instruction								
Purchased Professional - Educational Services								
Purchased Technical Services								
Other Purchased Services								
General Supplies								
Textbooks								
Other Objects								
Total Cognitive - Moderate								
Learning and/or Language Disabilities:								
Salaries of Teachers	\$ 57,068.00	\$ 27,354.75	\$ 84,422.75	\$ 84,422.75	\$ 84,422.75	\$ 84,422.75	\$ 84,422.75	
Other Salaries for Instruction	28,508.00	15,582.48	44,090.48	44,090.48	44,090.48	44,090.48	44,090.48	
Purchased Professional - Educational Services								
Purchased Technical Services								
Other Purchased Services	1,000.00	1,464.56	2,464.56	2,464.56	2,464.56	2,464.56	2,464.56	\$ 369.28
General Supplies								
Textbooks								
Other Objects								
Total Learning and/or Language Disabilities	86,576.00	44,401.79	130,977.79	130,977.79	130,977.79	130,608.51	130,608.51	369.28

Autism:

Salaries of Teachers								
Other Salaries for Instruction								
Other Purchased Services								
General Supplies								
Textbooks								
Other Objects								
Total Autism								

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: US Wiggins

General Current Expense (Cont'd):

Behavioral Disabilities:

Salaries of Teachers								
Other Salaries for Instruction								
Purchased Professional - Educational Services								
Purchased Technical Services								
Other Purchased Services								
General Supplies								
Textbooks								
Other Objects								
Total Behavioral Disabilities								

375

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
	\$ 101,883.00	\$ (32,308.53)	\$ 69,574.47	\$ 59,197.07	\$ 10,377.40
	29,942.00	(29,942.00)			
	1,000.00	(1,000.00)			
Total Behavioral Disabilities	132,825.00	(63,250.53)	69,574.47	59,197.07	10,377.40
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	2,000.00	(2,000.00)	86,937.50	86,937.50	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: US Wiggins</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 474,891.00	\$ (29,535.24)	\$ 445,355.76	\$ 435,663.04	\$ 9,692.72
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>474,891.00</u>	<u>(29,535.24)</u>	<u>445,355.76</u>	<u>435,663.04</u>	<u>9,692.72</u>
Total Special Education	<u>696,292.00</u>	<u>36,553.52</u>	<u>732,845.52</u>	<u>712,406.12</u>	<u>20,439.40</u>
Bilingual Education:					
Salaries of Teachers	478,400.00	(0.07)	478,399.93	415,022.54	63,377.39
Other Salaries for Instruction		42,420.20	42,420.20	42,180.20	240.00
Purchased Professional Education Services					
Other Purchased Services					
General Supplies	5,000.00	(5,000.00)			
Textbooks					
Other Objects					
Total Bilingual Education	<u>483,400.00</u>	<u>37,420.13</u>	<u>520,820.13</u>	<u>457,202.74</u>	<u>63,617.39</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries	12,000.00	(12,000.00)			
Other Purchased Services					
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	<u>12,000.00</u>	<u>(12,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: US Wiggins

General Current Expense (Cont'd):

Before/After School Programs - Instruction:

Salaries
 Purchased Services
 Supplies and Materials
 Other Objects

\$ 201.47 \$ 201.47 \$ 201.47

Total Before/After School Programs - Instruction

201.47

Before/After School Programs - Support Services:

Salaries
 Supplies and Materials

\$ 0.88

Total Before/After School Programs - Support Services

6,188.12

Summer School Programs - Instruction:

Salaries
 Supplies and Materials

\$ 0.88

Total Summer School Programs - Instruction

6,188.12

Summer School Programs - Support Services:

Salaries
 Supplies and Materials

Total Summer School Programs - Support Services

-

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
		\$ 201.47	\$ 201.47	\$ 201.47	
	-	201.47	201.47	201.47	-
		6,189.00	6,189.00	6,188.12	\$ 0.88
	-	6,189.00	6,189.00	6,188.12	0.88
	-	-	-	-	-
	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: US Wiggins</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 95,290.00	\$ (14,617.95)	\$ 80,672.05	\$ 80,104.15	\$ 567.90
Salaries of Drop-Out Prevention Officer/Coordinators	29,060.00	(0.28)	29,059.72	24,417.53	4,642.19
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	124,350.00	(14,618.23)	109,731.77	104,521.68	5,210.09
Undistributed Expenditures - Health Services:					
Salaries	51,194.00	50,971.15	102,165.15	102,165.15	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	51,194.00	50,971.15	102,165.15	102,165.15	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	60,098.00	55,789.09	115,887.09	115,653.72	233.37
Salaries of Secretarial and Clerical Assistants		7,481.25	7,481.25	7,481.25	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	1,560.00	(760.05)	799.95	722.34	77.61
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	61,658.00	62,510.29	124,168.29	123,857.31	310.98

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: US Wiggins</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 48,298.00	\$ (5,229.26)	\$ 43,068.74	\$ 36,178.44	\$ 6,890.30
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	48,298.00	(5,229.26)	43,068.74	36,178.44	6,890.30
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries		37,666.35	37,666.35	37,666.35	
Salaries of Technology Coordinators	32,968.00	13.20	32,981.20	32,981.20	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	6,799.00	(5,844.00)	955.00	929.60	25.40
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	39,767.00	31,835.55	71,602.55	71,577.15	25.40
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services		(300.00)			
Other Purchased Services	300.00				
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	300.00	(300.00)	-	-	-
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: US Wiggins

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 189,735.00	\$ 0.18	\$ 189,735.18	\$ 189,315.10	\$ 420.08
Salaries of Other Professional Staff	25,398.00		25,398.00	17,852.14	7,545.86
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services	2,000.00	250.00	2,250.00	2,131.86	118.14
Other Purchased Services	4,100.00	(5.00)	4,095.00	3,595.02	499.98
Supplies and Materials	11,534.40	5,472.79	17,007.19	10,206.34	6,800.85
Other Objects	1,200.00	(777.00)	423.00	422.00	1.00
	<u>233,967.40</u>	<u>4,940.97</u>	<u>238,908.37</u>	<u>223,522.46</u>	<u>15,385.91</u>
Total Undistributed Expenditures -					
Support Services-School Admin.	70,454.00	(30,000.36)	40,453.64	39,484.32	969.32
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
	<u>70,454.00</u>	<u>(30,000.36)</u>	<u>40,453.64</u>	<u>39,484.32</u>	<u>969.32</u>
Total Undistributed Expenditures -					
Custodial Services	101,057.00	8,701.53	109,758.53	109,758.53	600.00
General Supplies	1,800.00	(1,200.00)	600.00		
	<u>102,857.00</u>	<u>7,501.53</u>	<u>110,358.53</u>	<u>109,758.53</u>	<u>600.00</u>
Total Undistributed Expenditures -					
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	7,665.00	1,420.81	9,085.81	7,236.10	1,849.71
Total Undistributed Expenditures - Student Transportation	<u>7,665.00</u>	<u>1,420.81</u>	<u>9,085.81</u>	<u>7,236.10</u>	<u>1,849.71</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: US Wiggins</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 40,441.00		\$ 40,441.00	\$ 38,315.51	\$ 2,125.49
Other Retirement Contributions - PERS	31,773.00		31,773.00	31,773.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>72,214.00</u>	<u>-</u>	<u>72,214.00</u>	<u>70,088.51</u>	<u>2,125.49</u>
Total Undistributed Expenditures	<u>812,724.40</u>	<u>\$ 109,032.45</u>	<u>921,756.85</u>	<u>888,389.65</u>	<u>33,367.20</u>
Total General Current Expense	<u>4,046,866.61</u>	<u>384,835.86</u>	<u>4,431,702.47</u>	<u>4,300,167.73</u>	<u>131,534.74</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: US Wiggins</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment					
Total Capital Outlay					
District-Wide School Based Expenditures	\$ 4,046,866.61	\$ 384,835.86	\$ 4,431,702.47	\$ 4,300,167.73	\$ 131,534.74
Other Financing Sources :					
Operating Transfer In	4,043,715.00	384,835.86	4,428,550.86	4,297,016.12	(131,534.74)
Total Other Financing Sources:	4,043,715.00	384,835.86	4,428,550.86	4,297,016.12	(131,534.74)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(3,151.61)	-	(3,151.61)	(3,151.61)	-
Fund Balances - July 1	3,151.61	-	3,151.61	3,151.61	-
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, 2013

<u>School: Veterans Memorial Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 1,093,449.00	\$ 64,777.55	\$ 64,777.55	\$ 64,777.55	
Grades 1-5		(0.13)	1,093,448.87	1,051,753.10	\$ 41,695.77
Grades 6-8	1,257,604.00	90,420.93	1,348,024.93	1,348,024.93	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	88,171.00	41,274.49	129,445.49	111,445.49	18,000.00
Purchased Professional - Educational Services	22,000.00		22,000.00	5,530.00	16,470.00
Purchased Technical Services		8,800.00	8,800.00	8,776.05	23.95
Other Purchased Services					
General Supplies	117,876.00	(7,000.38)	110,875.62	81,494.45	29,381.17
Textbooks	25,200.00	(8,800.00)	16,400.00	16,312.76	87.24
Other Objects	11,214.00		11,214.00	8,651.04	2,562.96
Total Regular Programs	2,615,514.00	189,472.46	2,804,986.46	2,696,765.37	108,221.09
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	81,813.00	(36,816.35)	44,996.65	44,996.65	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	81,813.00	(36,816.35)	44,996.65	44,996.65	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Veterans Memorial Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 200,175.00	\$ 27,782.86	\$ 227,957.86	\$ 226,752.30	\$ 1,205.56
Other Salaries for Instruction	109,256.00	18,290.30	127,546.30	127,546.30	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	8,400.00	(189.00)	8,211.00	6,262.32	1,948.68
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	317,831.00	45,884.16	363,715.16	360,560.92	3,154.24
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Veterans Memorial Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 170,380.00	\$ (117,843.00)	\$ 52,537.00	\$ 52,537.00	
Other Salaries for Instruction	22,533.00	4,588.45	27,121.45	27,121.45	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	192,913.00	(113,254.55)	79,658.45	79,658.45	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Veterans Memorial Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 636,313.00	\$ (29,907.09)	\$ 606,405.91	\$ 606,405.91	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>636,313.00</u>	<u>(29,907.09)</u>	<u>606,405.91</u>	<u>606,405.91</u>	<u>-</u>
Total Special Education	<u>1,228,870.00</u>	<u>(134,093.83)</u>	<u>1,094,776.17</u>	<u>1,091,621.93</u>	<u>\$ 3,154.24</u>
Bilingual Education:					
Salaries of Teachers	108,606.00	18,160.45	126,766.45	92,491.42	34,275.03
Other Salaries for Instruction	29,351.00	85.00	29,436.00	29,436.00	
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>137,957.00</u>	<u>18,245.45</u>	<u>156,202.45</u>	<u>121,927.42</u>	<u>34,275.03</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Purchased Services	3,800.00		3,800.00	3,401.50	398.50
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>3,800.00</u>	<u>-</u>	<u>3,800.00</u>	<u>3,401.50</u>	<u>398.50</u>
School Sponsored Athletics - Instruction:					
Supplies and Materials	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Veterans Memorial Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries	\$ 25,408.00	\$ (17,408.00)	\$ 8,000.00	\$ 5,065.34	\$ 2,934.66
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	25,408.00	(17,408.00)	8,000.00	5,065.34	2,934.66
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services	-	-	-	-	-
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	-	-	-	-	-
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Veterans Memorial Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 39,531.00	\$ 21,829.68	\$ 61,360.68	\$ 61,360.68	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	58,504.00	(10,000.00)	48,504.00	48,131.30	\$ 372.70
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	98,035.00	11,829.68	109,864.68	109,491.98	372.70
Undistributed Expenditures - Health Services:					
Salaries	71,309.00	(16,976.60)	54,332.40	54,332.40	62.62
Salaries of Social Services Coordinators	77,935.00		77,935.00	77,872.38	
Purchased Professional and Technical Services					
Other Purchased Services	750.00		750.00	603.64	146.36
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	149,994.00	(16,976.60)	133,017.40	132,808.42	208.98
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	163,828.00	(49,959.84)	113,868.16	113,868.16	
Salaries of Secretarial and Clerical Assistants	47,023.00		47,023.00	46,933.08	89.92
Purchased Professional Educational Services		500.00	500.00	500.00	
Other Purchased Professional and Technical Services					
Other Purchased Services	1,750.00		1,750.00	1,573.44	176.56
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	212,601.00	(49,459.84)	163,141.16	162,874.68	266.48

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Veterans Memorial Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 279,660.00	\$ (203,170.10)	\$ 76,489.90	\$ 8,160.30	\$ 68,329.60
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	279,660.00	(203,170.10)	76,489.90	8,160.30	68,329.60
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	160,176.00	357.00	160,533.00	150,165.00	10,368.00
Salaries of Technology Coordinators	79,389.00	64.00	79,453.00	79,453.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	26,000.00	(500.00)	25,500.00	24,689.93	810.07
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	265,565.00	(79.00)	265,486.00	254,307.93	11,178.07
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	-	-	-	-	-
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Veterans Memorial Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 211,024.00	\$ (64,582.24)	\$ 146,441.76	\$ 146,441.76	
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants	115,924.00		115,924.00	115,902.16	\$ 21.84
Other Salaries					
Purchased Professional and Technical Services		4,100.00	4,100.00	4,024.02	75.98
Other Purchased Services					
Supplies and Materials	15,400.00	(4,384.00)	11,016.00	10,282.34	733.66
Other Objects		473.00	473.00	284.00	189.00
Total Undistributed Expenditures -	342,348.00	(64,393.24)	277,954.76	276,934.28	1,020.48
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	136,368.00	(71,184.28)	65,183.72	63,221.83	1,961.89
General Supplies					
Total Undistributed Expenditures -	136,368.00	(71,184.28)	65,183.72	63,221.83	1,961.89
Custodial Services					
Undistributed Expenditures - Security					
Salaries	206,016.00		206,016.00	198,342.74	7,673.26
General Supplies	3,250.00		3,250.00	2,486.93	763.07
Total Undistributed Expenditures -	209,266.00	-	209,266.00	200,829.67	8,436.33
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	19,600.00	-	19,600.00	16,132.89	3,467.11
Total Undistributed Expenditures - Student Transportation	19,600.00	-	19,600.00	16,132.89	3,467.11

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Veterans Memorial Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 97,047.00		\$ 97,047.00	\$ 63,361.53	\$ 33,685.47
Other Retirement Contributions - PERS	42,284.00		42,284.00	42,284.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	139,331.00	-	139,331.00	105,645.53	33,685.47
Total Undistributed Expenditures	1,852,768.00	\$ (393,433.38)	1,459,334.62	1,330,407.51	128,927.11
Total General Current Expense	5,864,317.00	(337,217.30)	5,527,099.70	5,249,189.07	277,910.63
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction		7,000.00	7,000.00	6,545.00	455.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Veterans Memorial Middle</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction	-	\$ 7,000.00	\$ 7,000.00	\$ 6,545.00	\$ 455.00
Support Services - Students - Regular	-	7,000.00	7,000.00	6,545.00	455.00
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment					
Total Capital Outlay					
	\$ 5,864,317.00	(330,217.30)	5,534,099.70	5,255,734.07	278,365.63
District-Wide School Based Expenditures					
	5,864,317.00	(330,217.30)	5,534,099.70	5,256,670.07	(277,429.63)
Other Financing Sources :					
Operating Transfer In					
	5,864,317.00	(330,217.30)	5,534,099.70	5,256,670.07	(277,429.63)
Total Other Financing Sources:					
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)				936.00	-
Fund Balances - July 1					
Fund Balances - June 30				\$ 936.00	\$ -

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Whittier

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 68,582.00	\$ 107,801.35	\$ 176,383.35	\$ 176,383.35	
Grades 1-5	849,408.00	371,450.48	1,220,858.48	1,220,339.60	\$ 518.88
Grades 6-8		69,587.05	69,587.05	69,587.05	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	14,400.00	54,665.40	54,665.40	54,665.40	
Purchased Professional - Educational Services	6,000.00	(14,400.00)	6,000.00	5,886.21	113.79
Purchased Technical Services					
Other Purchased Services	24,858.00	43,399.50	68,257.50	44,441.44	23,816.06
General Supplies	12,000.00	(12,000.00)			
Textbooks	8,500.00		8,500.00	8,368.86	131.14
Other Objects					
Total Regular Programs	983,748.00	620,503.78	1,604,251.78	1,579,671.91	24,579.87
Special Education:					
Cognitive - Mild:					
Salaries of Teachers	79,389.00	(59,724.00)	19,665.00	14,321.00	5,344.00
Other Salaries for Instruction	26,230.00	(0.30)	26,229.70	26,229.70	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	105,619.00	(59,724.30)	45,894.70	14,321.00	31,573.70

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Whittier</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers	\$ 59,088.00	\$ (23,816.20)	\$ 35,271.80	\$ 35,271.80	
Other Salaries for Instruction	58,451.00	(18,463.60)	39,987.40	39,987.40	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	117,539.00	(42,279.80)	75,259.20	75,259.20	-
Learning and/or Language Disabilities:					
Salaries of Teachers	207,819.00	(39,002.55)	168,816.45	168,816.45	
Other Salaries for Instruction	29,528.00	14,681.00	44,209.00	44,209.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	237,347.00	(24,321.55)	213,025.45	213,025.45	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Whittier</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 213,445.00	\$ 0.32	\$ 213,445.32	\$ 202,531.56	\$ 10,913.76
Other Salaries for Instruction		10,377.00	10,377.00	10,377.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>213,445.00</u>	<u>10,377.32</u>	<u>223,822.32</u>	<u>212,908.56</u>	<u>10,913.76</u>
Total Special Education	<u>673,950.00</u>	<u>(115,948.33)</u>	<u>558,001.67</u>	<u>515,514.21</u>	<u>42,487.46</u>
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries	27,000.00	(19,750.00)	7,250.00	7,250.00	
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	<u>27,000.00</u>	<u>(19,750.00)</u>	<u>7,250.00</u>	<u>7,250.00</u>	<u>-</u>
School Sponsored Athletics - Instruction:					
Salaries					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Whittier</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 30,176.00	\$ 13,464.14	\$ 43,640.14	\$ 43,640.14	
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	28,838.00	89.00	28,927.00	28,927.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	59,014.00	13,553.14	72,567.14	72,567.14	-
Undistributed Expenditures - Health Services:					
Salaries	78,783.00	25,130.55	103,913.55	103,913.55	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	78,783.00	25,130.55	103,913.55	103,913.55	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	84,439.00	86,169.47	170,608.47	170,608.47	
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services		500.00	500.00	500.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	84,439.00	86,669.47	171,108.47	171,108.47	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Whittier</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 120,195.00	\$ (58,767.32)	\$ 61,427.68	\$ 49,667.23	\$ 11,760.45
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	120,195.00	(58,767.32)	61,427.68	49,667.23	11,760.45
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	50,689.00	5,348.00	56,037.00	56,037.00	
Salaries of Technology Coordinators	32,473.00	5,900.92	38,373.92	38,373.92	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	83,162.00	11,248.92	94,410.92	94,410.92	-
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	-	-	-	-	-
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Whittier</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 112,319.00	\$ (0.05)	\$ 112,318.95	\$ 98,951.43	\$ 13,367.52
Salaries of Other Professional Staff	48,613.00	14,045.60	62,658.60	62,658.60	
Salaries of Secretarial and Clerical Assistants				719.13	80.87
Other Salaries	700.00	100.00	800.00		
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	2,000.00	(600.00)	1,400.00		1,400.00
Other Objects					
Total Undistributed Expenditures -	163,632.00	13,545.55	177,177.55	162,329.16	14,848.39
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	47,099.00	3,076.74	50,175.74	50,175.74	
General Supplies					
Total Undistributed Expenditures -	47,099.00	3,076.74	50,175.74	50,175.74	-
Custodial Services					
Undistributed Expenditures - Security					
Salaries	47,217.00	21,773.45	68,990.45	68,990.45	
General Supplies	500.00		500.00		500.00
Total Undistributed Expenditures -	47,717.00	21,773.45	69,490.45	68,990.45	500.00
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	8,000.00		8,000.00	3,316.52	4,683.48
Total Undistributed Expenditures - Student Transportation	8,000.00	-	8,000.00	3,316.52	4,683.48

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Whittier</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 35,413.00		\$ 35,413.00	\$ 28,208.71	\$ 7,204.29
Other Retirement Contributions - PERS	12,879.00		12,879.00	12,879.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>48,292.00</u>	<u>-</u>	<u>48,292.00</u>	<u>41,087.71</u>	<u>7,204.29</u>
Total Undistributed Expenditures	<u>740,333.00</u>	<u>\$ 116,230.50</u>	<u>856,563.50</u>	<u>817,566.89</u>	<u>38,996.61</u>
Total General Current Expense	<u>2,425,031.00</u>	<u>601,035.95</u>	<u>3,026,066.95</u>	<u>2,920,003.01</u>	<u>106,063.94</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					
Total	17,000.00	(17,000.00)			

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
Schedule of Blended Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

<u>School: Whittier</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 17,000.00	\$ (17,000.00)	-	-	-
Total Capital Outlay	<u>17,000.00</u>	<u>(17,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
District-Wide School Based Expenditures	<u>2,442,031.00</u>	<u>584,035.95</u>	<u>\$ 3,026,066.95</u>	<u>\$ 2,920,003.01</u>	<u>\$ 106,063.94</u>
Other Financing Sources :					
Operating Transfer In	<u>2,442,031.00</u>	<u>584,035.95</u>	<u>3,026,066.95</u>	<u>2,920,003.01</u>	<u>(106,063.94)</u>
Total Other Financing Sources:	<u>2,442,031.00</u>	<u>584,035.95</u>	<u>3,026,066.95</u>	<u>2,920,003.01</u>	<u>(106,063.94)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Wilson</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 360,925.00	\$ (110,640.05)	\$ 250,284.95	\$ 250,284.95	
Grades 1-5	1,679,991.00	(25,735.67)	1,654,255.33	1,654,255.33	
Grades 6-8	53,719.00	211,576.19	265,295.19	265,295.19	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	119,769.00	0.84	119,769.84	87,434.11	\$ 32,335.73
Purchased Professional - Educational Services	45,000.00	(22,000.00)	23,000.00	15,484.54	7,515.46
Purchased Technical Services	1,500.00	2,500.00	4,000.00	3,915.26	84.74
Other Purchased Services	4,500.00		4,500.00		4,500.00
General Supplies	70,370.00	2,500.00	72,870.00	58,262.64	14,607.36
Textbooks	16,000.00	16,600.00	32,600.00	28,896.46	3,703.54
Other Objects	34,200.00	(20,500.00)	13,700.00	11,474.29	2,225.71
Total Regular Programs	2,385,974.00	54,301.31	2,440,275.31	2,375,302.77	64,972.54
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Wilson</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers	\$ 51,193.00	\$ (51,193.00)			
Other Salaries for Instruction	29,352.00	(29,352.00)			
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	<u>80,545.00</u>	<u>(80,545.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	51,194.00	74,376.75	\$ 125,570.75	\$ 125,570.75	
Other Salaries for Instruction	59,441.00	46,991.19	106,432.19	106,432.19	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	<u>110,635.00</u>	<u>121,367.94</u>	<u>232,002.94</u>	<u>232,002.94</u>	<u>-</u>
Autism:					
Salaries of Teachers		23,050.28	23,050.28	23,050.28	
Other Salaries for Instruction	20,892.00	15,483.76	36,375.76	33,125.90	\$ 3,249.86
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	<u>20,892.00</u>	<u>38,534.04</u>	<u>59,426.04</u>	<u>56,176.18</u>	<u>3,249.86</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Wilson</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers		\$ 7,220.50	\$ 7,220.50	\$ 7,120.35	\$ 100.15
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	7,220.50	7,220.50	7,120.35	100.15
Multiple Disabilities:					
Salaries of Teachers	\$ 17,647.00	42,253.99	59,900.99	51,901.37	7,999.62
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	17,647.00	42,253.99	59,900.99	51,901.37	7,999.62

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Wilson</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 576,044.00	\$ (69,873.95)	\$ 506,170.05	\$ 506,170.05	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>576,044.00</u>	<u>(69,873.95)</u>	<u>506,170.05</u>	<u>506,170.05</u>	<u>-</u>
Cognitive - Severe:					
Salaries of Teachers					
Other Salaries for Instruction					
Total Cognitive - Severe	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Education	<u>805,763.00</u>	<u>58,957.52</u>	<u>864,720.52</u>	<u>853,370.89</u>	<u>\$ 11,349.63</u>
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries		240.00	240.00	240.00	
Purchased Services					
Supplies and Materials	3,600.00		3,600.00		3,600.00
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	<u>3,600.00</u>	<u>240.00</u>	<u>3,840.00</u>	<u>240.00</u>	<u>3,600.00</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, 2013

<u>School: Wilson</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
School Sponsored Athletics - Instruction:					
Salaries	\$ 13,920.00	\$ (7,445.80)	\$ 6,474.20	\$ 1,009.50	\$ 5,464.70
Supplies and Materials					
Total School Sponsored Athletics - Instruction	13,920.00	(7,445.80)	6,474.20	1,009.50	5,464.70
Before/After School Programs - Instruction:					
Salaries	34,000.00	(30,933.90)	3,066.10	3,066.10	
Purchased Services					
Supplies and Materials	6,000.00		6,000.00	2,125.49	3,874.51
Other Objects					
Total Before/After School Programs - Instruction	40,000.00	(30,933.90)	9,066.10	5,191.59	3,874.51
Before/After School Programs - Support Services:					
Salaries	7,400.00		7,400.00	4,195.66	3,204.34
Supplies and Materials					
Total Before/After School Programs - Support Services	7,400.00	-	7,400.00	4,195.66	3,204.34
Summer School Programs - Instruction:					
Salaries	27,840.00	(22,497.20)	5,342.80	5,342.80	
Supplies and Materials	3,000.00		3,000.00		3,000.00
Total Summer School Programs - Instruction	30,840.00	(22,497.20)	8,342.80	5,342.80	3,000.00
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Wilson</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 32,661.00	\$ 10,600.55	\$ 43,261.55	\$ 43,261.55	
Salaries of Drop-Out Prevention Officer/Coordinators	19,631.00	(19,631.00)			
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	52,292.00	(9,030.45)	43,261.55	43,261.55	-
Undistributed Expenditures - Health Services:					
Salaries	53,384.00	321.00	53,705.00	53,705.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	53,384.00	321.00	53,705.00	53,705.00	-
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	61,108.00	22,793.93	83,901.93	83,901.93	
Salaries of Secretarial and Clerical Assistants	62,516.00	(2,203.89)	60,312.11	60,312.11	
Purchased Professional Educational Services		500.00	500.00	500.00	
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	123,624.00	21,090.04	144,714.04	144,714.04	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Wilson</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	\$ 7,160.00	\$ (7,160.00)			
Salaries of Other Professional Staff	53,187.00	(53,187.00)			
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials	6,000.00	(600.00)	\$ 5,400.00	\$ 4,936.87	\$ 463.13
Other Objects					
Total Undistributed Expenditures -	66,347.00	(60,947.00)	5,400.00	4,936.87	463.13
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	57,019.00	0.55	57,019.55	34,043.00	22,976.55
Salaries of Technology Coordinators	57,424.00	281.00	57,705.00	57,705.00	
Purchased Professional and Technical Services		799.00	799.00	799.00	
Other Purchased Services					
Supplies and Materials	44,190.00	28,101.11	72,291.11	68,789.51	3,501.60
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	158,633.00	29,181.66	187,814.66	161,336.51	26,478.15
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	-	-	-	-	-
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Wilson</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 77,978.00	\$ 145,859.68	\$ 223,837.68	\$ 223,837.68	
Salaries of Other Professional Staff	25,089.00	19,597.89	44,686.89	44,686.89	
Salaries of Secretarial and Clerical Assistants					
Other Salaries	1,000.00	2,500.00	3,500.00	3,485.47	\$ 14.53
Purchased Professional and Technical Services					
Other Purchased Services	5,800.00	400.00	6,200.00	6,159.06	40.94
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	109,867.00	168,357.57	278,224.57	278,169.10	55.47
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	39,314.00	1,751.61	41,065.61	41,065.61	
General Supplies	1,200.00		1,200.00		1,200.00
Total Undistributed Expenditures -	40,514.00	1,751.61	42,265.61	41,065.61	1,200.00
Custodial Services					
Undistributed Expenditures - Security					
Salaries	103,363.00	0.40	103,363.40	101,852.74	1,510.66
General Supplies	3,837.00	(2,200.11)	1,636.89	1,241.32	395.57
Total Undistributed Expenditures -	107,200.00	(2,199.71)	105,000.29	103,094.06	1,906.23
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors	15,032.00		15,032.00	9,903.64	5,128.36
Total Undistributed Expenditures - Student Transportation	15,032.00	-	15,032.00	9,903.64	5,128.36

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Wilson</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 50,820.00		\$ 50,820.00	\$ 39,536.63	\$ 11,283.37
Other Retirement Contributions - PERS	42,819.00		42,819.00	42,819.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>93,639.00</u>	<u>-</u>	<u>93,639.00</u>	<u>82,355.63</u>	<u>11,283.37</u>
Total Undistributed Expenditures	<u>820,532.00</u>	<u>\$ 148,524.72</u>	<u>969,056.72</u>	<u>922,542.01</u>	<u>46,514.71</u>
Total General Current Expense	<u>4,108,029.00</u>	<u>201,146.65</u>	<u>4,309,175.65</u>	<u>4,167,195.22</u>	<u>141,980.43</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5	19,000.00	(9,000.00)	10,000.00	5,661.00	4,339.00
Grades 6-8	30,000.00	(20,000.00)	10,000.00	9,514.00	486.00
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Wilson</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 49,000.00	\$ (29,000.00)	\$ 20,000.00	\$ 15,175.00	\$ 4,825.00
Total Capital Outlay	<u>49,000.00</u>	<u>(29,000.00)</u>	<u>20,000.00</u>	<u>15,175.00</u>	<u>4,825.00</u>
District-Wide School Based Expenditures	<u>4,157,029.00</u>	<u>172,146.65</u>	<u>4,329,175.65</u>	<u>4,182,370.22</u>	<u>146,805.43</u>
Other Financing Sources :					
Operating Transfer In	<u>4,157,029.00</u>	<u>172,146.65</u>	<u>4,329,175.65</u>	<u>4,182,370.22</u>	<u>(146,805.43)</u>
Total Other Financing Sources:	<u>4,157,029.00</u>	<u>172,146.65</u>	<u>4,329,175.65</u>	<u>4,182,370.22</u>	<u>(146,805.43)</u>
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, 2013

School: Woodrow Wilson High School

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 3,862,081.00	\$ (224,241.19)	\$ 3,637,839.81	\$ 3,609,942.70	\$ 27,897.11
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services	5,850.00	(380.00)	5,470.00	5,100.00	370.00
Purchased Technical Services	50,494.00	47,226.05	97,720.05	97,599.13	120.92
Other Purchased Services	3,600.00	(2,712.50)	887.50	887.50	
General Supplies	145,938.00	92,027.73	237,965.73	115,156.40	122,809.33
Textbooks	96,699.00	(93,790.98)	2,908.02	2,908.02	
Other Objects	23,494.00	(13,139.50)	10,354.50	8,685.50	1,669.00
Total Regular Programs	4,188,156.00	(195,010.39)	3,993,145.61	3,840,279.25	152,866.36
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Woodrow Wilson High School

	<u>Adopted</u>	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>		<u>Final to Actual</u>
					<u>Favorable/</u>
					<u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 508,310.00	\$ 214,934.01	\$ 723,244.01	\$ 722,057.42	\$ 1,186.59
Other Salaries for Instruction	183,657.00		183,657.00	174,681.03	8,975.97
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies	17,190.00	(17,190.00)			
Textbooks	20,880.00	(20,880.00)			
Other Objects					
Total Learning and/or Language Disabilities	730,037.00	176,864.01	906,901.01	896,738.45	10,162.56
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Woodrow Wilson High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 54,830.00	\$ 41,794.24	\$ 96,624.24	\$ 96,624.24	
Other Salaries for Instruction	57,017.00	(11,772.40)	45,244.60	45,244.60	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services	9,665.00	(9,665.00)			
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	121,512.00	20,356.84	141,868.84	141,868.84	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Woodrow Wilson High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 670,285.00	\$ (146,915.63)	\$ 523,369.37	\$ 523,369.37	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	<u>670,285.00</u>	<u>(146,915.63)</u>	<u>523,369.37</u>	<u>523,369.37</u>	<u>-</u>
Total Special Education	<u>1,521,834.00</u>	<u>50,305.22</u>	<u>1,572,139.22</u>	<u>1,561,976.66</u>	<u>\$ 10,162.56</u>
Bilingual Education:					
Salaries of Teachers	544,735.00	120,929.57	665,664.57	655,664.57	10,000.00
Other Salaries for Instruction	19,600.00	8,262.29	27,862.29	27,862.29	
Other Purchased Services					
General Supplies	13,346.00	(12,581.38)	764.62	764.62	
Textbooks	7,991.00	0.10	7,991.10	7,644.77	346.33
Other Objects	900.00	(250.00)	650.00		650.00
Total Bilingual Education	<u>586,572.00</u>	<u>116,360.58</u>	<u>702,932.58</u>	<u>691,936.25</u>	<u>10,996.33</u>
School Sponsored Co-curricular Activities - Instruction:					
Salaries	23,626.00	20,903.93	44,529.93	44,529.53	0.40
Purchased Services	2,200.00		2,200.00	2,200.00	
Supplies and Materials	270.00		270.00	270.00	
Total School Sponsored Co-curricular Activities - Instruction	<u>26,096.00</u>	<u>20,903.93</u>	<u>46,999.93</u>	<u>44,529.53</u>	<u>2,470.40</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Woodrow Wilson High School</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
School Sponsored Athletics - Instruction:					
Salaries	\$ 217,387.00	\$ 58,941.27	\$ 276,328.27	\$ 276,328.27	
Purchased Services	9,950.00		9,950.00	7,401.00	\$ 2,549.00
Supplies and Materials	61,650.00	44,744.19	106,394.19	99,837.10	6,557.09
Other Objects	13,500.00	(2,855.80)	10,644.20	9,377.01	1,267.19
Total School Sponsored Athletics - Instruction	302,487.00	100,829.66	403,316.66	392,943.38	10,373.28
Before/After School Programs - Instruction:					
Salaries	30,000.00		30,000.00	10,612.01	19,387.99
Purchased Services					
Supplies and Materials					
Other Objects					
Total Before/After School Programs - Instruction	30,000.00	-	30,000.00	10,612.01	19,387.99
Before/After School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Before/After School Programs - Support Services					
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction					
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Woodrow Wilson High School

General Current Expense (Cont'd):

Undistributed Expenditures - Attendance and Social Work:

	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Salaries	\$ 78,996.72	\$ (9,843.87)	\$ 69,152.85	\$ 67,823.13	\$ 1,329.72
Salaries of Drop-Out Prevention Officer/Coordinators	79,389.00	64.00	79,453.00	79,453.00	
Salaries of Family Support Teams	338,528.00	(100,000.00)	238,528.00	236,835.56	1,692.44
Salaries of Community/School Coordinators	18,261.00	(1,688.10)	16,572.90	10,923.60	5,649.30
Purchased Professional and Technical Services					
Other Purchased Services	5,892.00	(5,892.00)			
Supplies and Materials	5,100.00	(289.79)	4,810.21	4,692.73	117.48
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>526,166.72</u>	<u>(117,649.76)</u>	<u>408,516.96</u>	<u>399,728.02</u>	<u>8,788.94</u>

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Undistributed Expenditures - Health Services:

Salaries	138,275.00	33,259.00	171,534.00	171,534.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>138,275.00</u>	<u>33,259.00</u>	<u>171,534.00</u>	<u>171,534.00</u>	<u>-</u>

Undistributed Expenditures - Guidance:

Salaries of Other Professional Staff	539,515.00	(23,740.21)	515,774.79	514,817.79	957.00
Salaries of Secretarial and Clerical Assistants	47,629.00	(7,786.42)	39,842.58	39,842.58	
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services	18,960.00	(4,135.32)	14,824.68	14,009.48	815.20
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	<u>606,104.00</u>	<u>(35,661.95)</u>	<u>570,442.05</u>	<u>568,669.85</u>	<u>1,772.20</u>

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Woodrow Wilson High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	\$ 80,966.00	\$	\$ 80,966.00	\$ 80,872.38	\$ 93.62
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches					
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	540.00	(100.07)	439.93	439.93	
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	81,506.00	(100.07)	81,405.93	81,312.31	93.62
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	54,224.00	313.00	54,537.00	54,537.00	
Salaries of Technology Coordinators	83,833.00	20.00	83,853.00	83,853.00	
Purchased Professional and Technical Services					
Other Purchased Services	1,800.00		1,800.00		1,800.00
Supplies and Materials	24,660.00	(16,207.04)	8,452.96	8,306.50	146.46
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	164,517.00	(15,874.04)	148,642.96	146,696.50	1,946.46
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services	25,750.00	(750.00)	25,000.00		25,000.00
Other Purchased Professional and Technical Services					
Other Purchased Services	8,100.00	(6,257.54)	1,842.46		1,842.46
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	33,850.00	(7,007.54)	26,842.46	-	26,842.46
Instructional Staff Training Services					

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Woodrow Wilson High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 560,277.00	\$ 11,015.68	\$ 571,292.68	\$ 571,292.68	
Salaries of Other Professional Staff	159,573.00	10,442.78	170,015.78	170,015.78	
Salaries of Secretarial and Clerical Assistants					
Other Salaries	20,300.00		20,300.00	20,244.61	\$ 55.39
Purchased Professional and Technical Services					
Other Purchased Services	24,428.60	(2,203.14)	22,225.46	20,469.19	1,756.27
Supplies and Materials	450.00	(335.00)	115.00	115.00	
Other Objects					
Total Undistributed Expenditures -	765,028.60	18,920.32	783,948.92	782,137.26	1,811.66
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides		60.00	60.00	60.00	
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	-	60.00	60.00	60.00	-
Undistributed Expenditures - Security					
Salaries	408,138.00		408,138.00	399,596.99	8,541.01
General Supplies	8,525.00	(7,390.46)	1,134.54	803.35	331.19
Total Undistributed Expenditures -	416,663.00	(7,390.46)	409,272.54	400,400.34	8,872.20
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -	31,297.00	(15,674.68)	15,622.32	12,709.78	2,912.54
(Other than Between Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	31,297.00	(15,674.68)	15,622.32	12,709.78	2,912.54

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Woodrow Wilson High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 125,151.00		\$ 125,151.00	\$ 95,198.26	\$ 29,952.74
Other Retirement Contributions - PERS	39,780.00		39,780.00	39,780.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>164,931.00</u>	<u>-</u>	<u>164,931.00</u>	<u>134,978.26</u>	<u>29,952.74</u>
Total Undistributed Expenditures	<u>2,928,338.32</u>	<u>\$ (147,119.18)</u>	<u>2,781,219.14</u>	<u>2,698,226.32</u>	<u>82,992.82</u>
Total General Current Expense	<u>9,583,483.32</u>	<u>(53,730.18)</u>	<u>9,529,753.14</u>	<u>9,240,503.40</u>	<u>289,249.74</u>

<u>Capital Outlay:</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	26,100.00	(6,820.00)	19,280.00	19,280.00	
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Woodrow Wilson High School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction					
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 26,100.00	\$ (6,820.00)	\$ 19,280.00	\$ 19,280.00	-
	26,100.00	(6,820.00)	19,280.00	19,280.00	-
District-Wide School Based Expenditures	<u>9,609,583.32</u>	<u>(60,550.18)</u>	<u>9,549,033.14</u>	<u>9,259,783.40</u>	<u>\$ 289,249.74</u>
Other Financing Sources :					
Operating Transfer In	<u>9,607,434.00</u>	<u>(60,550.18)</u>	<u>9,546,883.82</u>	<u>9,259,142.08</u>	<u>(287,741.74)</u>
Total Other Financing Sources:	<u>9,607,434.00</u>	<u>(60,550.18)</u>	<u>9,546,883.82</u>	<u>9,259,142.08</u>	<u>(287,741.74)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(2,149.32)</u>	<u>-</u>	<u>(2,149.32)</u>	<u>(641.32)</u>	<u>1,508.00</u>
Fund Balances - July 1	<u>2,149.32</u>	<u>-</u>	<u>2,149.32</u>	<u>2,149.32</u>	<u>-</u>
Fund Balances - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,508.00</u>	<u>\$ 1,508.00</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Yorkship</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten	\$ 186,794.00	\$ 78,824.80	\$ 265,618.80	\$ 259,763.83	\$ 5,854.97
Grades 1-5	2,131,271.00	(212,408.15)	1,918,862.85	1,918,862.85	
Grades 6-8		115,345.60	115,345.60	115,345.60	
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	79,411.00	23,161.65	102,572.65	102,572.65	
Purchased Professional - Educational Services	10,017.00	(3,215.89)	6,801.11	6,801.11	
Purchased Technical Services	5,744.00		5,744.00	4,154.97	1,589.03
Other Purchased Services					
General Supplies	172,408.00	(34,982.48)	137,425.52	130,326.06	7,099.46
Textbooks	21,000.00	14,296.28	35,296.28	35,207.03	89.25
Other Objects	8,000.00	(1,445.49)	6,554.51	5,964.76	589.75
Total Regular Programs	<u>2,614,645.00</u>	<u>(20,423.68)</u>	<u>2,594,221.32</u>	<u>2,572,197.75</u>	<u>22,023.57</u>
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Yorkship</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Cognitive - Moderate:					
Salaries of Teachers		\$ 27,962.85	\$ 27,962.85	\$ 27,962.85	
Other Salaries for Instruction		19,002.15	19,002.15	19,002.15	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Moderate	-	46,965.00	46,965.00	46,965.00	-
Learning and/or Language Disabilities:					
Salaries of Teachers	\$ 252,516.00	(62,999.30)	189,516.70	189,516.70	
Other Salaries for Instruction	58,643.00	9,920.63	68,563.63	68,563.63	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Learning and/or Language Disabilities	311,159.00	(53,078.67)	258,080.33	258,080.33	-
Autism:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Autism	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Yorkship</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers	\$ 81,813.00	\$ 26,869.75	\$ 108,682.75	\$ 108,682.75	
Other Salaries for Instruction	81,014.00	4,579.70	85,593.70	85,593.70	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	162,827.00	31,449.45	194,276.45	194,276.45	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Yorkshp</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers	\$ 230,413.00	\$ 63,037.35	\$ 293,450.35	\$ 293,450.35	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	230,413.00	63,037.35	293,450.35	293,450.35	-
Total Special Education	704,399.00	88,373.13	792,772.13	792,772.13	-
Bilingual Education:					
Salaries of Teachers	41,714.00	0.41	41,714.41	41,184.38	\$ 530.03
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	41,714.00	0.41	41,714.41	41,184.38	530.03
School Sponsored Co-curricular Activities - Instruction:					
Salaries	5,000.00	2,801.00	7,801.00	7,801.00	
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction	5,000.00	2,801.00	7,801.00	7,801.00	-
School Sponsored Athletics - Instruction:					
Salaries	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Yorkship</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Before/After School Programs - Instruction:					
Salaries	\$ 52,200.00	\$ (7,200.00)	\$ 45,000.00	\$ 30,985.52	\$ 14,014.48
Purchased Services					
Supplies and Materials	10,000.00	(7,960.00)	2,040.00	2,040.00	
Other Objects					
Total Before/After School Programs - Instruction	<u>62,200.00</u>	<u>(15,160.00)</u>	<u>47,040.00</u>	<u>33,025.52</u>	<u>14,014.48</u>
Before/After School Programs - Support Services:					
Salaries	5,000.00		5,000.00	863.94	4,136.06
Supplies and Materials					
Total Before/After School Programs - Support Services	<u>5,000.00</u>	<u>-</u>	<u>5,000.00</u>	<u>863.94</u>	<u>4,136.06</u>
Summer School Programs - Instruction:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Summer School Programs - Support Services:					
Salaries					
Supplies and Materials					
Total Summer School Programs - Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Yorkship</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries	\$ 47,630.00	\$ (47,630.00)			
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators	15,443.00	222.00	\$ 15,665.00	\$ 15,665.00	
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	<u>63,073.00</u>	<u>(47,408.00)</u>	<u>15,665.00</u>	<u>15,665.00</u>	<u>-</u>
Undistributed Expenditures - Health Services:					
Salaries	79,389.00	53,601.00	132,990.00	132,990.00	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	<u>79,389.00</u>	<u>53,601.00</u>	<u>132,990.00</u>	<u>132,990.00</u>	<u>-</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	160,148.00	\$ (69,933.73)	90,214.27	90,125.30	\$ 88.97
Other Salaries					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	<u>160,148.00</u>	<u>(69,933.73)</u>	<u>90,214.27</u>	<u>90,125.30</u>	<u>88.97</u>

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Yorkship</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction					
Salaries of Other Professional Staff					
Salaries of Facilitators, Math Coaches & Literacy Coaches	\$ 46,588.00	\$ 6,834.10	\$ 53,422.10	\$ 53,422.10	
Purchased Professional - Educational Services					
Purchased Professional and Technical Services					
Other Purchased Services	1,500.00	(1,500.00)			
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	48,088.00	5,334.10	53,422.10	53,422.10	-
Improvement Instructional Services					
Undistributed Expenditures - Educational Media/Library:					
Salaries	53,187.00	(241.52)	52,945.48	21,954.80	\$ 30,990.68
Salaries of Technology Coordinators	81,814.00	39.00	81,853.00	81,853.00	
Purchased Professional and Technical Services	500.00		500.00		500.00
Other Purchased Services					
Supplies and Materials	39,820.00	(9,258.48)	30,561.52	30,561.52	
Other Objects					
Total Undistributed Expenditures - Educational Media/Library	175,321.00	(9,461.00)	165,860.00	134,369.32	31,490.68
Undistributed Expenditures - Instructional Staff Training Services:					
Other Salaries					
Purchased Professional - Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	-	-	-	-	-
Instructional Staff Training Services					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Yorkship</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals	\$ 302,051.00	\$ (0.24)	\$ 302,050.76	\$ 295,179.15	\$ 6,871.61
Salaries of Other Professional Staff	79,486.00	17,278.70	96,764.70	96,764.70	
Salaries of Secretarial and Clerical Assistants					
Other Salaries	888.00	150.00	1,038.00	985.47	52.53
Purchased Professional and Technical Services					
Other Purchased Services	8,600.00	(5,650.00)	2,950.00	2,924.05	25.95
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -	391,025.00	11,778.46	402,803.46	395,853.37	6,950.09
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	31,372.00	19,156.38	50,528.38	50,528.38	
General Supplies	500.00	(500.00)			
Total Undistributed Expenditures -	31,872.00	18,656.38	50,528.38	50,528.38	-
Custodial Services					
Undistributed Expenditures - Security					
Salaries	104,670.00	6,452.26	111,122.26	111,122.26	
General Supplies					
Total Undistributed Expenditures -	104,670.00	6,452.26	111,122.26	111,122.26	-
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -	14,800.00		14,800.00	7,944.43	6,855.57
(Other than Between Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	14,800.00	-	14,800.00	7,944.43	6,855.57

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Yorkship</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	\$ 46,332.00		\$ 46,332.00	\$ 38,987.63	\$ 7,344.37
Other Employee Benefits - PERS	49,966.00		49,966.00	49,966.00	
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	<u>96,298.00</u>	<u>-</u>	<u>96,298.00</u>	<u>88,953.63</u>	<u>7,344.37</u>
Total Undistributed Expenditures	<u>1,164,684.00</u>	<u>\$ (30,980.53)</u>	<u>1,133,703.47</u>	<u>1,080,973.79</u>	<u>52,729.68</u>
Total General Current Expense	<u>4,597,642.00</u>	<u>24,610.33</u>	<u>4,622,252.33</u>	<u>4,528,818.51</u>	<u>93,433.82</u>

<u>Capital Outlay:</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction		5,745.00	5,745.00	5,745.00	

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Yorkship</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction	-	\$ 5,745.00	\$ 5,745.00	\$ 5,745.00	-
Support Services - Students - Regular					
Support Services - Instructional Staff		5,745.00	5,745.00	5,745.00	-
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	\$ 4,597,642.00	30,355.33	4,627,997.33	4,534,563.51	\$ 93,433.82
Total Capital Outlay	4,597,642.00	30,355.33	4,627,997.33	4,535,743.51	(92,253.82)
District-Wide School Based Expenditures					
Other Financing Sources :					
Operating Transfer In					
Total Other Financing Sources:	4,597,642.00	30,355.33	4,627,997.33	4,535,743.51	(92,253.82)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	1,180.00	1,180.00
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ 1,180.00	\$ 1,180.00

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Parkside</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Attendance and Social Work:					
Salaries					
Salaries of Drop-Out Prevention Officer/Coordinators					
Salaries of Family Support Teams					
Salaries of Community/School Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Attendance and Social Work	-	-	-		
Undistributed Expenditures - Health Services:					
Salaries		\$ 17,565.45	\$ 17,565.45	\$ 17,565.45	
Salaries of Social Services Coordinators					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Health Services	-	17,565.45	17,565.45	17,565.45	-
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Purchased Professional Educational Services					
Other Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures - Guidance	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Parkside</u>	<u>Adopted</u> <u>Budget</u>	<u>Budget</u> <u>Amendments</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Final to Actual</u> <u>Favorable/</u> <u>(Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
44 Total Undistributed Expenditures -					
40 Support Services-School Admin.	-	-	-	-	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	-	-	-	-	-
Undistributed Expenditures - Security					
Salaries					
General Supplies					
Total Undistributed Expenditures -					
Security	-	-	-	-	-
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Parkside</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	-	-	-	-	-
Other Retirement Contributions					
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	-	-	-	-	-
Total Undistributed Expenditures					
Total General Current Expense	-	\$ 17,565.45	\$ 17,565.45	\$ 17,565.45	-

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Capital Outlay:

Equipment:

Regular Programs - Instruction:

- Kindergarten
- Grades 1-5
- Grades 6-8
- Grades 9-12

Special Education:

- Preschool - Disabled
- Cognitive - Moderate
- Learning and/or Language Disabilities
- Behavioral Disabilities
- Multiple Disabilities
- Resource Room - Resource Center
- School Sponsored and Other Instructional Programs
- Bilingual Education - Instruction

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Parkside</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction	-	-	-	-	-
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment					
Total Capital Outlay					
		\$ 17,565.45	\$ 17,565.45	\$ 17,565.45	-
District-Wide School Based Expenditures					
Other Financing Sources :					
Operating Transfer In	-	17,565.45	17,565.45	17,565.45	-
Total Other Financing Sources:		17,565.45	17,565.45	17,565.45	-
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, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Powell</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
450 Total Undistributed Expenditures -	-	-	-	-	-
Support Services-School Admin.					
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -	-	-	-	-	-
Custodial Services					
Undistributed Expenditures - Security					
Salaries		\$ 20,731.05	\$ 20,731.05	\$ 20,731.05	
General Supplies					
Total Undistributed Expenditures -	-	20,731.05	20,731.05	20,731.05	-
Security					
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Powell</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions		\$ 584.95	\$ 584.95	\$ 404.42	\$ 180.53
Other Retirement Contributions					
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	-	584.95	584.95	404.42	180.53
Total Undistributed Expenditures	-	21,316.00	21,316.00	21,135.47	180.53
Total General Current Expense	-	21,316.00	21,316.00	21,135.47	180.53
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Powell</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction	-	-	-	-	-
Support Services - Students - Regular	-	-	-	-	-
Support Services - Instructional Staff	-	-	-	-	-
School Administration	-	-	-	-	-
Operation & Maintenance of Plant Services	-	-	-	-	-
Security	-	-	-	-	-
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
District-Wide School Based Expenditures	\$ -	\$ 21,316.00	\$ 21,316.00	\$ 21,135.47	\$ 180.53
Other Financing Sources :					
Operating Transfer In	-	21,316.00	21,316.00	21,135.47	(180.53)
Total Other Financing Sources:	-	21,316.00	21,316.00	21,135.47	(180.53)
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, 2013

School: South Camden Alternative School

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Regular Programs	-	-	-	-	-
Special Education:					
Cognitive - Mild:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Cognitive - Mild	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: South Camden Alternative School

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: South Camden Alternative School

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Behavioral Disabilities:					
Salaries of Teachers		\$ 9,193.00	\$ 9,193.00	\$ 9,193.00	
Other Salaries for Instruction		50.00	50.00	50.00	
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Behavioral Disabilities	-	9,243.00	9,243.00	9,243.00	-
Multiple Disabilities:					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Multiple Disabilities	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: South Camden Alternative School

General Current Expense (Cont'd):

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
Resource Room/Center:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center					
Total Special Education		\$ 9,243.00	\$ 9,243.00	\$ 9,243.00	-
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education					
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Total School Sponsored Co-curricular Activities - Instruction					
School Sponsored Athletics - Instruction:					
Supplies and Materials					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: South Camden Alternative School

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: South Camden Alternative School

General Current Expense (Cont'd):

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
Total Undistributed Expenditures -					
Support Services-School Admin.	-	-	-	-	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides					
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	-	-	-	-	-
Undistributed Expenditures - Security					
Salaries					
General Supplies					
Total Undistributed Expenditures -					
Security	-	-	-	-	-
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Between Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: South Camden Alternative School</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	-	-	-	-	-
Other Retirement Contributions					
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	-	-	-	-	-
Total Undistributed Expenditures					
Total General Current Expense	-	\$ 9,243.00	\$ 9,243.00	\$ 9,243.00	-
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: South Camden Alternative School

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
Capital Outlay (Cont'd):					
Undistributed Expenditures:					
Instruction	-	-	-	-	-
Support Services - Students - Regular	-	-	-	-	-
Support Services - Instructional Staff	-	-	-	-	-
School Administration	-	-	-	-	-
Operation & Maintenance of Plant Services	-	-	-	-	-
Security	-	-	-	-	-
Total Equipment	-	-	-	-	-
District-Wide School Based Expenditures	\$ -	\$ 9,243.00	\$ 9,243.00	\$ 9,243.00	-
Other Financing Sources :					
Operating Transfer In	-	9,243.00	9,243.00	9,243.00	-
Total Other Financing Sources:	-	9,243.00	9,243.00	9,243.00	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

School: Washington

	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense:					
Regular Programs - Instruction:					
Salaries of Teachers:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Regular Programs	-	-	-	-	-
Special Education:					
Preschool Disabilities -- Full Time					
Salaries of Teachers					
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Preschool Disabilities -- Full Time	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Washington</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Resource Room/Center:					
Salaries of Teachers		\$ 27,687.85	\$ 27,687.85	\$ 27,687.85	
Other Salaries for Instruction					
Purchased Professional - Educational Services					
Purchased Technical Services					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Resource Room/Center	-	27,687.85	27,687.85	27,687.85	-
Total Special Education	-	27,687.85	27,687.85	27,687.85	-
Bilingual Education:					
Salaries of Teachers					
Other Salaries for Instruction					
Other Purchased Services					
General Supplies					
Textbooks					
Other Objects					
Total Bilingual Education	-	-	-	-	-
School Sponsored Co-curricular Activities - Instruction:					
Salaries					
Supplies and Materials					
Other Objects					
Total School Sponsored Co-curricular Activities - Instruction	-	-	-	-	-
School Sponsored Athletics - Instruction:					
Purchased Services	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

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

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Washington</u>	Adopted Budget	Budget Amendments	Final Budget	Actual	Variance Final to Actual Favorable/ (Unfavorable)
General Current Expense (Cont'd):					
Undistributed Expenditures -					
Support Services-School Administration:					
Salaries of Principals/Assistant Principals					
Salaries of Other Professional Staff					
Salaries of Secretarial and Clerical Assistants					
Other Salaries					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies and Materials					
Other Objects					
470 Total Undistributed Expenditures -					
Support Services-School Admin.	-	-	-	-	-
Undistributed Expenditures - Custodial Services:					
Salaries of Non-Instructional Aides	\$ 7,000.00		\$ 7,000.00	\$ 6,823.52	\$ 176.48
General Supplies					
Total Undistributed Expenditures -					
Custodial Services	-	7,000.00	7,000.00	6,823.52	176.48
Undistributed Expenditures - Security					
Salaries					
General Supplies					
Total Undistributed Expenditures -					
Security	-	-	-	-	-
Undistributed Expenditures - Student Transportation:					
Contracted Services -					
(Other than Home & School) -Vendors					
Total Undistributed Expenditures - Student Transportation	-	-	-	-	-

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Washington</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
General Current Expense (Cont'd):					
Undistributed Expenditures - Unallocated Employee Benefits:					
Social Security Contributions	-	-	-	-	-
Other Retirement Contributions					
Health Benefits					
Total Undistributed Expenditures - Unallocated Employee Benefits	-	-	-	-	-
Total Undistributed Expenditures	-	\$ 7,000.00	\$ 7,000.00	\$ 6,823.52	\$ 176.48
Total General Current Expense	-	34,687.85	34,687.85	34,511.37	176.48
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Special Education:					
Preschool - Disabled					
Cognitive - Moderate					
Learning and/or Language Disabilities					
Behavioral Disabilities					
Multiple Disabilities					
Resource Room - Resource Center					
School Sponsored and Other Instructional Programs					
Bilingual Education - Instruction					

CITY OF CAMDEN SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
 Schedule of Blended Expenditures - Budget and Actual
 For the Fiscal Year Ended June 30, 2013

<u>School: Washington</u>	<u>Adopted Budget</u>	<u>Budget Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual Favorable/ (Unfavorable)</u>
Capital Outlay Cont'd):					
Undistributed Expenditures:					
Instruction	-	-	-	-	-
Support Services - Students - Regular					
Support Services - Instructional Staff					
School Administration					
Operation & Maintenance of Plant Services					
Security					
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
472					
District-Wide School Based Expenditures	\$ -	\$ 34,687.85	\$ 34,687.85	\$ 34,511.37	\$ 176.48
Other Financing Sources :					
Operating Transfer In	-	34,687.85	34,687.85	34,511.37	(176.48)
Total Other Financing Sources:	-	34,687.85	34,687.85	34,511.37	(176.48)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	-	-	-
Fund Balances - July 1	-	-	-	-	-
Fund Balances - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

SPECIAL REVENUE FUND

CITY OF CAMDEN SCHOOL DISTRICT
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 For the Fiscal Year Ended June 30, 2013

	N.C.L.B.						Total Carried Forward	
	Title IA 2012-2013	2012-13	2011-12	Camden High 2012-13	School Improvement Camden High 2011-12	Wiggins/Cramer 2012-13		Wiggins/Cramer 2011-12
REVENUES:								
Federal Sources	\$ 8,617,186.12	\$ 1,917,934.31	\$ 51,529.54	\$ 1,478,545.19	\$ 414,266.83	\$ 2,048,606.40	\$ 130,457.27	\$ 14,658,525.66
State Sources								
Local Sources								
Total Revenues	8,617,186.12	1,917,934.31	51,529.54	1,478,545.19	414,266.83	2,048,606.40	130,457.27	14,658,525.66
EXPENDITURES:								
Instruction:								
Salaries of Teachers	1,228,494.50	1,453,133.90	3,129.74	437,478.05	63,110.89	793,319.56	1,402.00	3,980,068.64
Other Salaries for Instruction	500,310.98					2,500.00		502,810.98
Purchased Professional and Technical Services	852,547.66	148,603.32	10,533.12	124,718.18	99,961.64	434,261.38		1,670,625.30
Other Purchased Services (400-500 series)								
General Supplies				14,632.66				14,632.66
Textbooks								
Other Objects								
Total Instruction	2,581,353.14	1,601,737.22	13,662.86	576,828.89	163,072.53	1,230,080.94	1,402.00	6,168,137.58
Support Services:								
Salaries of Teachers	383,628.91	166,937.46		311,865.63	36,685.24	273,836.97	9,408.74	1,182,382.95
Salaries of Supervisors of Instruction								
Salaries of Program Directors								
Salaries of Other Professional Staff								
Salaries of Secretarial and Clerical Assistants								
Other Salaries								
Salaries - Community Parent Involvement Coordinator								
Salaries - Facilitator								
Personal Services - Employee Benefits	464,128.73	124,072.09	182.06	99,262.20	9,790.29	142,144.17	4,303.19	843,882.73
Purchased Professional and Technical Services		27,650.00		340,030.99	89,167.72	80,706.00	56,355.34	593,910.05
Purchased Professional - Educational Services								
Contracted Services - Transportation Other than Between Home and School								
Travel	936.54			3,737.82				4,674.36
Other Purchased Services (400-500 series)	26,991.48			35,454.00	814.66	72,236.50		135,466.64
Cleaning, Repair & Maintenance								
Supplies and Materials	33,210.05	25,187.54	5,858.62	17,333.71	39,161.40	154,757.90		275,509.22
Other Objects	39,248.61			36,091.95	15,613.99	15,485.32		106,439.87
Total Support Services	948,144.32	316,197.09	33,690.68	843,796.30	191,233.30	739,166.86	70,067.27	3,142,295.82
Facilities Acquisition and Construction Services:								
Instructional Equipment			4,176.00	57,920.00	59,961.00	79,358.60	58,988.00	260,403.60
Non-Instructional Equipment								
Total Expenditures	3,529,497.46	1,917,934.31	51,529.54	1,478,545.19	414,266.83	2,048,606.40	130,457.27	9,570,837.00
Other Financing Sources (Uses):								
Transfer from General Fund								
Contribution to School Based Budgets	(5,087,688.66)							(5,087,688.66)
Total Outflows	8,617,186.12	1,917,934.31	51,529.54	1,478,545.19	414,266.83	2,048,606.40	130,457.27	14,658,525.66
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 For the Fiscal Year Ended June 30, 2013

	N.C.L.B.					Total Brought Forward	Carl D. Perkins Vocational Education 2012-13	Title III- Immigrant 2012-13	Title III 2011-12	Title IIA 2012-13	Title IIA 2011-2012	Title III 2012-13	Title III 2011-12	Teaching American History	Truancy Reduction & Youth Services	Total Carried Forward
	Total 2012-2013	Total 2011-2012	Total 2012-13	Total 2011-12	Total 2012-13											
REVENUES:																
Federal Sources	\$ 14,658,625.66	\$ 157,444.11	\$ 250,833.83	\$ 93,706.80	\$ 9,720.65	\$ 155,929.37	\$ 125,017.80	\$ 191,385.14	\$ 17,366,060.11							
State Sources																
Local Sources																
Total Revenues	14,658,625.66	157,444.11	250,833.83	93,706.80	9,720.65	155,929.37	125,017.80	191,385.14	17,366,060.11							
EXPENDITURES:																
Instruction:																
Salaries of Teachers	3,980,068.64	42,798.57	20,750.65	72,878.50				6,152.72	4,143,659.66							
Other Salaries for Instruction	502,810.98		57,637.00		11,227.00				514,037.98							
Purchased Professional and Technical Services	1,670,625.30		103,413.55		9,720.65				1,875,606.87							
Other Purchased Services (400-500 series)																
General Supplies																
Textbooks																
Other Objects	14,632.66		3,000.00						17,632.66							
Total Instruction	6,168,137.58	42,798.57	184,801.20	72,878.50	9,720.65	103,074.37	-	6,152.72	6,608,574.17							
Support Services:																
Salaries of Teachers	1,182,382.95	14,594.54	1,088.22	14,169.80					1,212,235.31							
Salaries of Supervisors of Instruction																
Salaries of Program Directors																
Salaries of Other Professional Staff																
Salaries of Secretarial and Clerical Assistants																
Other Salaries																
Salaries - Community Parent Involvement Coordinator																
Salaries - Facilitator																
Personal Services - Employee Benefits	843,882.73	4,864.48	3,267.03	5,000.00					859,175.49					470.68		
Purchased Professional and Technical Services	593,910.05	51,140.00	7,500.00						652,550.05					163,012.00		
Purchased Professional - Educational Services																
Contracted Services - Transportation Other than Between Home and School		1,002,859.67	67,400.00						1,070,259.67							
Travel	4,674.36	1,274.61	1,625.83	1,658.70					9,233.50					125,017.80		
Other Purchased Services (400-500 series)	135,496.64	87,783.64	49,060.62						262,340.90							
Cleaning, Repair & Maintenance																
Supplies and Materials	275,509.22	88,064.00	6,204.98						369,778.20							
Other Objects	106,439.87								106,439.87							
Total Support Services	3,142,295.82	1,250,580.94	66,032.63	20,828.30	-	52,855.00	125,017.80	185,232.42	4,979,276.44							
Facilities Acquisition and Construction Services:																
Instructional Equipment	260,403.60								260,403.60							
Non-Instructional Equipment																
Total Expenditures	9,570,837.00	1,293,379.51	250,833.83	93,706.80	9,720.65	155,929.37	125,017.80	191,385.14	11,848,254.21							
Other Financing Sources (Uses):																
Transfer from General Fund	(5,087,688.66)	(430,117.24)							(5,517,805.90)							
Contribution to School Based Budgets																
Total Outflows	14,658,625.66	1,723,496.75	250,833.83	93,706.80	9,720.65	155,929.37	125,017.80	191,385.14	17,366,060.11							
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 For the Fiscal Year Ended June 30, 2013

	I.D.E.A. Part B									
	Total Brought Forward	Basic 2012-13	Preschool Incentive 2012-13	Race to the Top	Fit for Life Project	Jobs for America's Graduates	Comprehensive High School Smaller Learning Communities	School Based Youth Services Program - H.E.A.R.	School Based Youth Services Program - Counseling	Total Carried Forward
REVENUES:										
Federal Sources	\$ 17,366,060.11	\$ 4,580,619.22	\$ 160,254.22	\$ 222,173.68	\$ 165,764.05	\$ 46,753.68	\$ 92,498.28	\$ 69,298.59	\$ 194,192.26	\$ 22,897,614.09
State Sources										
Local Sources										
Total Revenues	17,366,060.11	4,580,619.22	160,254.22	222,173.68	165,764.05	46,753.68	92,498.28	69,298.59	194,192.26	22,897,614.09
EXPENDITURES:										
Instruction:										
Salaries of Teachers	4,143,659.66	428,257.24		21,476.49		20,017.75				4,613,411.14
Other Salaries for Instruction	514,037.98		71,481.81							514,037.98
Purchased Professional and Technical Services	57,637.00	3,227,098.97								3,366,217.78
Other Purchased Services (400-500 series)	1,875,606.87	7,846.68		119,254.24				42,069.30		2,044,777.29
General Supplies										
Textbooks										
Other Objects	17,632.66						846.00			18,478.66
Total Instruction	6,608,974.17	3,663,203.09	71,481.81	140,730.73	-	20,017.75	846.00	42,069.30	-	10,546,922.85
Support Services:										
Salaries of Teachers	1,212,235.31	110,675.03	82,554.60		7,318.48		56,252.03	4,223.10	68,153.70	1,541,412.25
Salaries of Supervisors of Instruction										
Salaries of Program Directors										
Salaries of Other Professional Staff										
Salaries of Secretarial and Clerical Assistants										
Other Salaries										
Salaries - Community Parent Involvement Coordinator										
Salaries - Facilitator										
Personal Services - Employee Benefits	859,175.49	51,036.14	6,217.81	1,642.95	539.45	1,140.90	4,679.41	325.74	4,649.50	929,407.39
Purchased Professional and Technical Services	866,362.05	644,591.32		77,400.00	135,850.00		8,050.00	21,900.00	110,564.38	1,864,717.75
Purchased Professional - Educational Services	1,070,259.67									1,070,259.67
Contracted Services - Transportation Other than Between Home and School										
Travel	9,233.50						325.00	780.45		14,351.19
Other Purchased Services (400-500 series)	455,360.70	5,413.95					3,430.00			464,204.65
Cleaning, Repair & Maintenance										
Supplies and Materials	400,209.85	105,699.69			22,056.12		18,915.84		10,824.68	579,288.97
Other Objects	106,439.87									106,439.87
Total Support Services	4,979,276.44	917,416.13	88,772.41	79,042.95	165,764.05	26,735.93	91,652.28	27,229.29	194,192.26	6,570,081.74
Facilities Acquisition and Construction Services:										
Instructional Equipment	260,403.60			2,400.00						262,803.60
Non-Instructional Equipment										
Total Expenditures	11,848,254.21	4,580,619.22	160,254.22	222,173.68	165,764.05	46,753.68	92,498.28	69,298.59	194,192.26	17,379,808.19
Other Financing Sources (Uses)										
Transfer from General Fund										
Contribution to School Based Budgets										
Total Outflows	(5,517,805.90)	4,580,619.22	160,254.22	222,173.68	165,764.05	46,753.68	92,498.28	69,298.59	194,192.26	(5,517,805.90)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 17,366,060.11	\$ 4,580,619.22	\$ 160,254.22	\$ 222,173.68	\$ 165,764.05	\$ 46,753.68	\$ 92,498.28	\$ 69,298.59	\$ 194,192.26	\$ 22,897,614.09

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 For the Fiscal Year Ended June 30, 2013

	Total Brought Forward	School Based Youth Services Program-Mental Health 2011-13	School Based Youth Services Program 12-13	Preschool Education Aid	Adult Basic Education	Nonpublic Textbook Aid, Ch. 194, L. 1979	Nonpublic Nursing Aid	Nonpublic Technology Aid	Total Carried Forward
REVENUES:									
Federal Sources	\$ 22,897,614.09	\$ 182,060.91	\$ 1,761,343.46	\$ 27,697,703.19	\$ 47,815.80	\$ 54,245.07	\$ 76,640.00	\$ 19,449.21	\$ 24,841,018.46
State Sources									\$ 27,895,853.27
Local Sources									
Total Revenues	22,897,614.09	182,060.91	1,761,343.46	27,697,703.19	47,815.80	54,245.07	76,640.00	19,449.21	52,736,871.73
EXPENDITURES:									
Instruction:									
Salaries of Teachers	4,613,411.14			4,474,415.73	38,580.49				9,127,407.36
Other Salaries for Instruction				1,832,618.89					1,832,618.89
Purchased Professional and Technical Services	514,037.98								514,037.98
Other Purchased Services (400-500 series)	3,356,217.78			135,839.50					3,492,057.28
General Supplies	2,044,777.29			594,510.12	5,229.93			19,449.21	2,663,966.55
Textbooks						54,245.07			54,245.07
Other Objects	18,478.66		6,729.45						25,208.11
Total Instruction	10,546,922.85	-	6,729.45	7,037,384.24	44,810.42	54,245.07	-	19,449.21	17,709,541.24
Support Services:									
Salaries of Teachers	1,541,412.25	66,920.18	368,898.12	227,924.31					1,977,230.55
Salaries of Supervisors of Instruction				798,112.50					227,924.31
Salaries of Program Directors				1,246,468.74					798,112.50
Salaries of Other Professional Staff				235,712.11					1,246,468.74
Salaries of Secretarial and Clerical Assistants				232,962.22					235,712.11
Other Salaries			273,487.88	45,554.22					506,450.10
Salaries - Community Parent Involvement Coordinator				734,064.95					45,554.22
Salaries - Facilitator				3,524,680.03	3,005.38				734,064.95
Personal Services - Employee Benefits	929,407.39	4,894.11	919,385.02						4,461,986.91
Purchased Professional and Technical Services	1,864,717.75	44,400.00							2,828,502.77
Purchased Professional - Educational Services	1,070,259.67			12,769,034.44			76,640.00		4,461,986.91
Contracted Services - Transportation Other than Between Home and School									13,915,934.11
Travel	14,351.19			13,200.75					13,200.75
Other Purchased Services (400-500 series)	464,204.65	30,122.34	2,055.56	18,241.88					34,648.63
Cleaning, Repair & Maintenance			58,008.83						552,335.82
Supplies and Materials	579,288.97	35,724.28	132,778.60	565,629.35					565,629.35
Other Objects	106,439.87			422,068.48					1,169,850.33
Total Support Services	6,570,081.74	182,060.91	1,754,614.01	20,883,572.98	3,005.38	-	76,640.00	-	29,469,975.02
Facilities Acquisition and Construction Services:									
Instructional Equipment	262,803.60			740,780.00					1,003,583.60
Non-Instructional Equipment	262,803.60			3,849.97					3,849.97
Total Expenditures	17,379,808.19	182,060.91	1,761,343.46	28,665,587.19	47,815.80	54,245.07	76,640.00	19,449.21	48,186,949.83
Other Financing Sources (Uses):									
Transfer from General Fund									967,884.00
Contribution to School Based Budgets	(5,517,805.90)			967,884.00					(5,517,805.90)
Total Outflows	22,897,614.09	182,060.91	1,761,343.46	27,697,703.19	47,815.80	54,245.07	76,640.00	19,449.21	52,736,871.73
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
 Special Revenue Fund
 Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
 For the Fiscal Year Ended June 30, 2013

	N.J. Nonpublic Auxiliary Services Ch. 192					N.J. Nonpublic Handicapped Services Ch. 193					Total
	Total Brought Forward	Compensatory Education	English as a Second Language	Transportation	Home Instruction	Supplemental Instruction	Examination and Classification	Corrective Speech	Private Grants		
REVENUES:											
Federal Sources	\$ 24,841,018.46										\$ 24,841,018.46
State Sources	27,895,853.27	\$ 757,924.65	\$ 63,688.64	\$ 21,714.56	\$ 15,590.00	\$ 77,150.56	\$ 132,816.60	\$ 90,384.84	\$ 34,720.54		29,085,123.12
Local Sources											34,720.54
Total Revenues	52,736,871.73	757,924.65	63,688.64	21,714.56	15,590.00	77,150.56	132,816.60	90,384.84	34,720.54		53,930,862.12
EXPENDITURES:											
Instruction:											
Salaries of Teachers	9,127,407.36										9,146,153.00
Other Salaries for Instruction	1,832,618.89										1,832,618.89
Purchased Professional and Technical Services	514,037.98										514,037.98
Other Purchased Services (400-500 series)	3,492,057.28										3,494,847.28
General Supplies	2,663,966.55										2,666,592.71
Textbooks	54,245.07										54,245.07
Other Objects	25,208.11										25,208.11
Total Instruction	17,709,541.24										17,733,703.04
Support Services:											
Salaries of Teachers	1,977,230.55										1,977,230.55
Salaries of Supervisors of Instruction	227,924.31										227,924.31
Salaries of Program Directors	798,112.50										798,112.50
Salaries of Other Professional Staff	1,246,468.74										1,246,468.74
Salaries of Secretarial and Clerical Assistants	235,712.11										235,712.11
Other Salaries	506,450.10										506,450.10
Salaries - Community Parent Involvement Coordinator	45,554.22										45,554.22
Salaries - Facilitator	734,064.95										734,064.95
Personal Services - Employee Benefits	4,461,986.91										4,463,481.56
Purchased Professional and Technical Services	2,828,502.77										2,828,502.77
Purchased Professional - Educational Services	13,915,934.11	757,924.65	63,688.64	21,714.56	15,590.00	77,150.56	132,816.60	90,384.84	1,494.65		15,075,203.96
Contracted Services - Transportation Other than Between Home and School											
Travel	13,200.75										13,200.75
Other Purchased Services (400-500 series)	34,648.63										34,648.63
Cleaning, Repair & Maintenance	582,385.82										584,073.83
Supplies and Materials	565,629.35										565,629.35
Other Objects	1,189,850.33										1,177,176.41
	156,368.87										156,368.87
Total Support Services	29,469,975.02	757,924.65	63,688.64	21,714.56	15,590.00	77,150.56	132,816.60	90,384.84	10,558.74		30,639,803.61
Facilities Acquisition and Construction Services:											
Instructional Equipment	1,003,583.60										1,003,583.60
Non-Instructional Equipment	3,849.97										3,849.97
Total Expenditures	48,186,949.83	757,924.65	63,688.64	21,714.56	15,590.00	77,150.56	132,816.60	90,384.84	34,720.54		49,360,940.22
Other Financing Sources (Uses)											
Transfer from General Fund	967,884.00										967,884.00
Contribution to School Based Budgets	(5,517,805.90)										(5,517,805.90)
Total Outflows	52,736,871.73	757,924.65	63,688.64	21,714.56	15,590.00	77,150.56	132,816.60	90,384.84	34,720.54		53,930,862.12
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)											
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -

CITY OF CAMDEN SCHOOL DISTRICT
Special Revenue Fund
Schedule of Preschool Education Aid
Budgetary Basis
For the Fiscal Year Ended June 30, 2013

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:			
Instruction:			
Salaries of Teachers	\$ 4,833,439.00	\$ 4,474,415.73	\$ 359,023.27
Other Salaries for Instruction	2,069,416.00	1,832,618.89	236,797.11
Other Purchased Professional Services	166,950.00	135,839.50	31,110.50
General Supplies	616,047.00	594,510.12	21,536.88
Total Instruction	<u>7,685,852.00</u>	<u>7,037,384.24</u>	<u>648,467.76</u>
Support Services:			
Salaries - Supervisors of Instruction	231,182.00	227,924.31	3,257.69
Salaries - Program Directors	912,011.00	798,112.50	113,898.50
Salaries - Other Professional Staff	1,478,993.00	1,246,468.74	232,524.26
Salaries - Secretarial and Clerical Assistants	237,417.00	235,712.11	1,704.89
Salaries - Other	233,024.00	232,962.22	61.78
Salaries - Community Parent Involvement Coordinator	58,037.00	45,554.22	12,482.78
Salaries - Faciliator	734,065.00	734,064.95	0.05
Personal Services - Employee Benefits	3,896,248.00	3,524,680.03	371,567.97
Purchased Professional - Educational Services	14,077,347.00	12,769,034.44	1,308,312.56
Contracted Services - Transportation Other than Between Home and School	50,400.00	13,200.75	37,199.25
Cleaning, Repair & Maintenance	650,000.00	565,629.35	84,370.65
Travel	50,500.00	18,241.88	32,258.12
Supplies and Materials	459,040.97	422,058.48	36,982.49
Other Objects	55,000.00	49,929.00	5,071.00
Total Support Services	<u>23,123,264.97</u>	<u>20,883,572.98</u>	<u>2,239,691.99</u>
Facilities Acquisition and Construction Services:			
Instructional Equipment	740,781.00	740,780.00	1.00
Non-Instructional Equipment	15,500.03	3,849.97	11,650.06
Total Expenditures	<u>\$ 31,565,398.00</u>	<u>\$ 28,665,587.19</u>	<u>\$ 2,899,810.81</u>
Calculation of Budget and Carryover			
Total Revised 2012-13 Preschool Education Aid Allocation			\$ 27,567,994.00
Add: Actual Preschool Education Aid Carryover (June 30, 2012)			3,435,727.14
Budgeted Transfer from General Fund			<u>967,884.00</u>
Total Preschool Education Aid Funds Available for 2012-13 Budget			31,971,605.14
Less: 2012-13 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)			<u>31,565,398.00</u>
Available and Unbudgeted Preschool Education Aid Funds as of June 30, 2013			406,207.14
Add: June 30, 2013 Unexpended Preschool Education Aid			<u>2,899,810.81</u>
2012-13 Carryover - Preschool Education Aid Programs			<u>\$ 3,306,017.95</u>
2012-13 Preschool Education Aid Carryover Budgeted Preschool Programs in 2013-14			<u>\$ 406,209.00</u>

CAPITAL PROJECTS FUND

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
 Summary Statement of Project Expenditures
 For the Fiscal Year Ended June 30, 2013

<u>Projects</u>	<u>Appropriations</u>	<u>Expenditures to Date</u>		<u>Unexpended Balance June 30, 2013</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Various Projects Constructed by NJSCC/SDA	\$ 303,700,353.88	\$ 286,948,835.42	\$ 5,891,494.09	\$ 10,860,024.37
Various Projects Constructed by District	<u>4,807,253.80</u>	<u>2,348,932.35</u>	<u>809,240.25</u>	<u>1,649,081.20</u>
	<u>\$ 308,507,607.68</u>	<u>\$ 289,297,767.77</u>	<u>\$ 6,700,734.34</u>	<u>\$ 12,509,105.57</u>
Restricted for Capital Projects:				
Year-End Encumbrances				\$ 1,335,889.00
Designated for Subsequent Year's Expenditures				<u>11,173,216.57</u>
				<u>\$ 12,509,105.57</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, 2013

Revenues:

State Sources--SCC/SDA Grant	\$ 3,565,746.24
Contribution from Private/Local Source	<u>684,750.00</u>

Total Revenues	<u>4,250,496.24</u>
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Expenditures:

Construction Services	5,890,459.77
Architectural/Engineering Services	11,329.25
Other Purchased Professional and Technical Services	312,616.62
Equipment	19,602.90
Other Objects	<u>466,725.80</u>

Total Expenditures	<u>6,700,734.34</u>
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Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,450,238.10)</u>
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Other Financing Sources (Uses):

Transfer from Capital Outlay	<u>974,779.25</u>
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Total Other Financing Sources (Uses)	<u>974,779.25</u>
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Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(1,475,458.85)</u>
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Fund Balance -- July 1	<u>13,984,564.42</u>
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Fund Balance -- June 30	<u><u>\$ 12,509,105.57</u></u>
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**CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND**

Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Replacement of Gym Flooring and Storm Drainage at Camden High School
From Inception and for the Fiscal Year Ended June 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant	\$ 311,168.00		\$ 311,168.00	\$ 311,168.00
Bond Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay				
Total Revenues	311,168.00	-	311,168.00	311,168.00
Expenditures and Other Financing Uses:				
Construction Services	364,921.07		364,921.07	311,168.00
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
Total Expenditures	364,921.07	-	364,921.07	311,168.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (53,753.07)	\$ -	\$ (53,753.07)	\$ -

Additional Project Information:

Project Number	0680-030-03-1285
Grant Date	Unavailable
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 311,168.00
Additional Authorized Cost	-
Revised Authorized Cost	\$ 311,168.00
Percentage Increase over Original Authorized Cost	-
Percentage Completion	117.27%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
 Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
 Replacement of HVAC Units at Camden High School
 From Inception and for the Fiscal Year Ended June 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant	\$ 388,177.50		\$ 388,177.50	\$ 388,177.50
Bond Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay				
Total Revenues	388,177.50	-	388,177.50	388,177.50
Expenditures and Other Financing Uses:				
Construction Services	390,559.23		390,559.23	388,177.50
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
Total Expenditures	390,559.23	-	390,559.23	388,177.50
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (2,381.73)	\$ -	\$ (2,381.73)	\$ -

Additional Project Information:

Project Number	0680-030-03-1296
Grant Date	Unavailable
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 388,177.50
Additional Authorized Cost	-
Revised Authorized Cost	\$ 388,177.50
Percentage Increase over Original Authorized Cost	-
Percentage Completion	100.61%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

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

Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Replacement of Gym Flooring and Underground Drainage at Woodrow Wilson High School
From Inception and for the Fiscal Year Ended June 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant	\$ 211,420.13		\$ 211,420.13	\$ 211,420.13
Bond Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	<u>211,420.13</u>	<u>-</u>	<u>211,420.13</u>	<u>211,420.13</u>
Expenditures and Other Financing Uses:				
Construction Services	226,877.80		226,877.80	211,420.13
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>226,877.80</u>	<u>-</u>	<u>226,877.80</u>	<u>211,420.13</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (15,457.67)</u>	<u>\$ -</u>	<u>\$ (15,457.67)</u>	<u>\$ -</u>
Additional Project Information:				
Project Number	0680-040-03-1287			
Grant Date	Unavailable			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 417,690.00			
Additional Authorized Cost	(206,269.87)			
Revised Authorized Cost	\$ 211,420.13			
Percentage Increase over Original Authorized Cost	-49.38%			
Percentage Completion	107.31%			
Original Target Completion Date	N/A			
Revised Target Completion Date	N/A			

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

Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Replacement of HVAC Units at Woodrow Wilson High School
From Inception and for the Fiscal Year Ended June 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant	\$ 390,203.25		\$ 390,203.25	\$ 390,203.25
Bond Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	<u>390,203.25</u>	<u>-</u>	<u>390,203.25</u>	<u>390,203.25</u>
Expenditures and Other Financing Uses:				
Construction Services	373,408.20		373,408.20	390,203.25
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>373,408.20</u>	<u>-</u>	<u>373,408.20</u>	<u>390,203.25</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 16,795.05</u>	<u>\$ -</u>	<u>\$ 16,795.05</u>	<u>\$ -</u>

Additional Project Information:

Project Number	0680-040-03-1297
Grant Date	Unavailable
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 390,203.25
Additional Authorized Cost	-
Revised Authorized Cost	\$ 390,203.25
Percentage Increase over Original Authorized Cost	-
Percentage Completion	95.70%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

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

Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Replacement of Fencing at Bonsall Elementary School
From Inception and for the Fiscal Year Ended June 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant	\$ 88,400.50		\$ 88,400.50	\$ 88,400.50
Bond Proceeds and Transfers				
Contribution from Private Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay				
Total Revenues	88,400.50	-	88,400.50	88,400.50
Expenditures and Other Financing Uses:				
Construction Services	10,400.00		10,400.00	88,400.50
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
Total Expenditures	10,400.00	-	10,400.00	88,400.50
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 78,000.50	\$ -	\$ 78,000.50	\$ -
Additional Project Information:				
Project Number	0680-100-03-1286			
Grant Date	Unavailable			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 88,400.50			
Additional Authorized Cost	-			
Revised Authorized Cost	\$ 88,400.50			
Percentage Increase over Original Authorized Cost	-			
Percentage Completion	11.76%			
Original Target Completion Date	N/A			
Revised Target Completion Date	N/A			

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

Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Replacement of Unsafe Playground Equipment and Subsurface Materials at Various Schools
From Inception and for the Fiscal Year Ended June 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant	\$ 287,752.00		\$ 287,752.00	\$ 287,752.00
Bond Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	<u>287,752.00</u>	<u>-</u>	<u>287,752.00</u>	<u>287,752.00</u>
Expenditures and Other Financing Uses:				
Construction Services	19,984.75		19,984.75	287,752.00
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>19,984.75</u>	<u>-</u>	<u>19,984.75</u>	<u>287,752.00</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 267,767.25</u>	<u>\$ -</u>	<u>\$ 267,767.25</u>	<u>\$ -</u>

Additional Project Information:

Project Numbers	0680-230-03-1328 0680-250-03-1329 0680-310-03-1330 0680-320-03-1331 0680-360-03-1332 0680-175-03-1334
Grant Date	Unavailable
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 287,752.00
Additional Authorized Cost	-
Revised Authorized Cost	\$ 287,752.00
Percentage Increase over Original Authorized Cost	-
Percentage Completion	6.95%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

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

Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Replacement of Sewer Pumping Station--Jerrothia Riggs Center
From Inception and for the Fiscal Year Ended June 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant				
Bond Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve	\$ 392,717.53		\$ 392,717.53	\$ 392,717.53
Transfer from Capital Outlay				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	392,717.53	-	392,717.53	392,717.53
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures and Other Financing Uses:				
Construction Services	392,717.53		392,717.53	392,717.53
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	392,717.53	-	392,717.53	392,717.53
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Additional Project Information:

Project Number: DOE	N/A
Project Number: SDA	N/A
Grant Date	Unavailable
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 449,267.71
Additional Authorized Cost	(56,550.18)
Revised Authorized Cost	\$ 392,717.53
Percentage Increase over Original Authorized Cost	-12.59%
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

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

Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Temporary Lease Agreement with Sacred Heart School for ECDC Students
From Inception and for the Fiscal Year Ended June 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant	\$ 192,500.31		\$ 192,500.31	\$ 192,500.31
Bond Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	<u>192,500.31</u>	<u>-</u>	<u>192,500.31</u>	<u>192,500.31</u>
Expenditures and Other Financing Uses:				
Construction Services				
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects	<u>192,500.31</u>	<u>-</u>	<u>192,500.31</u>	<u>192,500.31</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>192,500.31</u>	<u>-</u>	<u>192,500.31</u>	<u>192,500.31</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Additional Project Information:

Project Number: DOE	N/A
Project Number: SDA	0680-025-04-00E
Grant Date	Unavailable
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 192,500.31
Additional Authorized Cost	-
Revised Authorized Cost	\$ 192,500.31
Percentage Increase over Original Authorized Cost	-
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

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

Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Temporary Lease Agreement with Mount Calvary Community Center for ECDC Students
From Inception and for the Fiscal Year Ended June 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant	\$ 130,783.33		\$ 130,783.33	\$ 130,783.33
Bond Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	<u>130,783.33</u>	<u>-</u>	<u>130,783.33</u>	<u>130,783.33</u>
Expenditures and Other Financing Uses:				
Construction Services				
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects	<u>130,783.33</u>	<u>-</u>	<u>130,783.33</u>	<u>130,783.33</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>130,783.33</u>	<u>-</u>	<u>130,783.33</u>	<u>130,783.33</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Additional Project Information:

Project Number: DOE	N/A
Project Number: SDA	0680-025-04-00F
Grant Date	Unavailable
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 130,783.33
Additional Authorized Cost	-
Revised Authorized Cost	\$ 130,783.33
Percentage Increase over Original Authorized Cost	-
Percentage Completion	100.00%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

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

Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Repair Inoperative HVAC Units and Provide Automative Energy Control System for HVAC Equipment--Cramer Elementary School
From Inception and for the Fiscal Year Ended June 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant	\$ 258,657.00		\$ 258,657.00	\$ 258,657.00
Bond Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	<u>258,657.00</u>	<u>-</u>	<u>258,657.00</u>	<u>258,657.00</u>
Expenditures and Other Financing Uses:				
Construction Services	221,435.13		221,435.13	243,657.00
Architectural/Engineering Services				
Other Purchased Professional and Technical Services	15,000.00		15,000.00	15,000.00
Equipment				
Other Objects				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>236,435.13</u>	<u>-</u>	<u>236,435.13</u>	<u>258,657.00</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 22,221.87</u>	<u>\$ -</u>	<u>\$ 22,221.87</u>	<u>\$ -</u>

Additional Project Information:

Project Number: DOE	0680-170-10-1400
Project Number: SDA	0680-170-10-00CK
Grant Date	Unavailable
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 258,657.00
Additional Authorized Cost	-
Revised Authorized Cost	\$ 258,657.00
Percentage Increase over Original Authorized Cost	-
Percentage Completion	91.41%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

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

Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Replacement of Sewer Pumps--Early Childhood Center
From Inception and for the Fiscal Year Ended June 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant	\$ 10,345.00		\$ 10,345.00	\$ 10,345.00
Bond Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	<u>10,345.00</u>	<u>-</u>	<u>10,345.00</u>	<u>10,345.00</u>
Expenditures and Other Financing Uses:				
Construction Services	10,345.00		10,345.00	10,345.00
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>10,345.00</u>	<u>-</u>	<u>10,345.00</u>	<u>10,345.00</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional Project Information:				
Project Number: DOE		N/A		
Project Number: SDA		CA-0001-C02		
Grant Date		Unavailable		
Bond Authorization Date		N/A		
Bonds Authorized		N/A		
Bonds Issued		N/A		
Original Authorized Cost	\$ 10,345.00			
Additional Authorized Cost	-			
Revised Authorized Cost	\$ 10,345.00			
Percentage Increase over Original Authorized Cost		-		
Percentage Completion		100.00%		
Original Target Completion Date		N/A		
Revised Target Completion Date		N/A		

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

Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Replacement of Boiler--Yorkship Elementary School
From Inception and for the Fiscal Year Ended June 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant		\$ 485,600.00	\$ 485,600.00	\$ 485,600.00
Bond Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay		96,529.25	96,529.25	96,529.25
		<u> </u>	<u> </u>	<u> </u>
Total Revenues	-	582,129.25	582,129.25	582,129.25
		<u> </u>	<u> </u>	<u> </u>
Expenditures and Other Financing Uses:				
Construction Services		566,729.00	566,729.00	570,800.00
Architectural/Engineering Services		11,329.25	11,329.25	11,329.25
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
		<u> </u>	<u> </u>	<u> </u>
Total Expenditures		578,058.25	578,058.25	582,129.25
		<u> </u>	<u> </u>	<u> </u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ 4,071.00	\$ 4,071.00	\$ -
		<u> </u>	<u> </u>	<u> </u>

Additional Project Information:

Project Number: DOE	N/A
Project Number: SDA	0680-360-12-OACI
Grant Date	Unavailable
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 582,129.25
Additional Authorized Cost	-
Revised Authorized Cost	\$ 582,129.25
Percentage Increase over Original Authorized Cost	-
Percentage Completion	99.30%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
 Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
 Athletic Field--Camden High School
 From Inception and for the Fiscal Year Ended June 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grant				
Bond Proceeds and Transfers				
Contribution from Private/Local Source		\$ 684,750.00	\$ 684,750.00	\$ 684,750.00
Transfer from Capital Reserve				
Transfer from Capital Outlay		878,250.00	878,250.00	878,250.00
Total Revenues	1,563,000.00	1,563,000.00	1,563,000.00	1,563,000.00
Expenditures and Other Financing Uses:				
Construction Services		231,182.00	231,182.00	1,563,000.00
Architectural/Engineering Services				
Other Purchased Professional and Technical Services				
Equipment				
Other Objects				
Total Expenditures	231,182.00	231,182.00	231,182.00	1,563,000.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ 1,331,818.00	\$ 1,331,818.00	\$ -

Additional Project Information:

Project Number: DOE	N/A
Project Number: SDA	Unavailable
Grant Date	Unavailable
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 1,563,000.00
Additional Authorized Cost	-
Revised Authorized Cost	\$ 1,563,000.00
Percentage Increase over Original Authorized Cost	-
Percentage Completion	14.79%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

CITY OF CAMDEN SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Statement of Project Revenues, Expenditures, Project Balance and Project Status--Budgetary Basis
Various Capital Projects Constructed by NJSCC/SDA On-behalf of the District
From Inception and for the Fiscal Year Ended June 30, 2013

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources--SCC/SDA Grants	\$ 300,620,207.64	\$ 3,080,146.24	\$ 303,700,353.88	\$ 303,700,353.88
Bond Proceeds and Transfers				
Contribution from Private/Local Source				
Transfer from Capital Reserve				
Transfer from Capital Outlay				
Total Revenues	<u>300,620,207.64</u>	<u>3,080,146.24</u>	<u>303,700,353.88</u>	<u>303,700,353.88</u>
Expenditures and Other Financing Uses:				
Construction Services	228,950,949.71	5,092,548.77	234,043,498.48	238,415,805.76
Other Purchased Professional and Technical Services	43,659,019.27	312,616.62	43,971,635.89	50,434,020.26
Equipment	6,134,155.14	19,602.90	6,153,758.04	6,153,758.04
Other Objects	8,204,711.30	466,725.80	8,671,437.10	8,696,769.82
Total Expenditures	<u>286,948,835.42</u>	<u>5,891,494.09</u>	<u>292,840,329.51</u>	<u>303,700,353.88</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 13,671,372.22</u>	<u>\$ (2,811,347.85)</u>	<u>\$ 10,860,024.37</u>	<u>\$ -</u>
Additional Project Information:				
Project Number	Various			
Grant Date	Various			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 280,588,407.59			
Additional Authorized Cost	23,111,946.29			
Revised Authorized Cost	\$ 303,700,353.88			
Percentage Increase over Original Authorized Cost	8.24%			
Percentage Completion	96.42%			
Original Target Completion Date	N/A			
Revised Target Completion Date	N/A			

PROPRIETARY FUNDS

CITY OF CAMDEN SCHOOL DISTRICT
ENTERPRISE FUND
Statement of Net Position
As of June 30, 2013

	<u>Food Service</u>
ASSETS:	
Current Assets:	
Cash and Cash Equivalents	\$ 4,286,688.88
Intergovernmental Accounts Receivable:	
State	23,382.38
Federal	1,322,919.97
Interfund Accounts Receivable:	
Due Special Revenue Fund	132,372.89
Accounts Receivable	<u>84,172.93</u>
Total Current Assets	<u>5,849,537.05</u>
Noncurrent Assets:	
Furniture, Machinery and Equipment	2,363,385.38
Less Accumulated Depreciation	<u>(1,453,919.44)</u>
Total Noncurrent Assets	<u>909,465.94</u>
Total Assets	<u>6,759,002.99</u>
LIABILITIES:	
Current Liabilities:	
Unearned Revenue	4,737.43
Loans Payable	171,688.08
Interfund Accounts Payable:	
Due General Fund	3,969,168.97
Due Student Activity Fund	17,397.77
Intergovernmental Accounts Payable:	
Federal	<u>6,230.12</u>
Total Current Liabilities	<u>4,169,222.37</u>
Noncurrent Liabilities:	
Loans Payable	<u>265,341.54</u>
Total Noncurrent Liabilities	<u>265,341.54</u>
Total Liabilities	<u>4,434,563.91</u>
NET POSITION	
Net Investment in Capital Assets	472,436.32
Unrestricted	<u>1,852,002.76</u>
Total Net Position	<u><u>\$ 2,324,439.08</u></u>

CITY OF CAMDEN SCHOOL DISTRICT
ENTERPRISE FUND
Statement of Revenue, Expenses and Changes in Fund Net Position
For the Fiscal Year Ended June 30, 2013

	<u>Food Service</u>
OPERATING REVENUES:	
Charges for Services:	
Daily Sales-Reimbursable Programs	\$ 65,496.94
Daily Sales-Non-reimbursable Programs	435,378.19
Vending	478.61
Special Functions	<u>138,794.99</u>
Total Operating Revenues	<u>640,148.73</u>
OPERATING EXPENSES:	
Salaries	2,748,914.91
Employee Benefits	384,415.60
Purchased Professional Services	612,058.26
Purchased Property Services	9,709.52
Other Purchases Services	431,051.89
Supplies and Materials	620,967.82
Food Supplies	2,816,509.77
Miscellaneous Expenditures	3,648.06
Depreciation	<u>130,920.28</u>
Total Operating Expenses	<u>7,758,196.11</u>
Operating Loss	<u>(7,118,047.38)</u>
NONOPERATING REVENUE (EXPENSES):	
State Sources:	
State School Lunch Program	94,295.26
Federal Sources:	
School Breakfast Program	1,577,122.40
National School Lunch Program	4,655,538.36
Snack Program	166,838.10
Food Distribution Program	328,947.95
Fresh Fruits and Vegetables Program	221,891.35
Miscellaneous Revenue	6,359.40
Gain/(Loss) on Disposal of Capital Assets	<u>(10,474.83)</u>
Total Nonoperating Revenues (Expenses)	<u>7,040,517.99</u>
Change in Net Position	(77,529.39)
Net Position - July 1	<u>2,401,968.47</u>
Net Position - June 30	<u>\$ 2,324,439.08</u>

CITY OF CAMDEN SCHOOL DISTRICT
ENTERPRISE FUND
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2013

	<u>Food Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from Customers	\$ 622,476.21
Payments to Employees	(2,748,914.91)
Payments for Employee Benefits	(384,415.60)
Payments to Suppliers	<u>(5,436,554.16)</u>
Net Cash Provided by (used for) Operating Activities	<u>(7,947,408.46)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
State Sources	95,993.58
Federal Sources	7,021,111.02
Transfers from Other Funds	<u>4,558,112.59</u>
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>11,675,217.19</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of Capital Assets	(54,340.89)
Payment of Loans	<u>(162,662.01)</u>
Net Cash Provided by (used for) Capital and Related Financing Activities	<u>(217,002.90)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	3,510,805.83
Cash and Cash Equivalents - July 1	<u>775,883.05</u>
Cash and Cash Equivalents - June 30	<u>\$ 4,286,688.88</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating Loss	\$ (7,118,047.38)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:	
Depreciation and Net Amortization	130,920.28
Loss on Disposal of Capital Assets	(10,474.83)
Food Distribution Program	328,947.95
(Increase) Decrease in Accounts Receivable Other	(19,362.68)
Increase (Decrease) in Accounts Payable	(1,418,142.88)
Increase (Decrease) in Loan Payable	157,060.92
Increase (Decrease) in Unearned Revenue	<u>1,690.16</u>
Total Adjustments	<u>(829,361.08)</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ (7,947,408.46)</u>

FIDUCIARY FUNDS

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
Combining Statement of Fiduciary Net Position
June 30, 2013

	<u>Private-Purpose Trust Fund</u>	<u>Agency Funds</u>		
	<u>Unemployment Compensation Trust</u>	<u>Student Activity</u>	<u>Payroll</u>	<u>Total</u>
ASSETS:				
Cash and Cash Equivalents	\$ 536,836.02	\$ 87,609.06	\$ 2,845,432.01	\$ 3,469,877.09
Intergovernmental Accounts Receivable:				
State	6,800.45			6,800.45
Federal				
Other Accounts Receivable			310.68	310.68
Intrafund Accounts Receivable			121,454.12	121,454.12
Interfund Accounts Receivable:				
Due General Fund		176.50		176.50
Due Food Service Fund		17,397.77		17,397.77
	<u>543,636.47</u>	<u>105,183.33</u>	<u>2,967,196.81</u>	<u>3,616,016.61</u>
Total Assets				
LIABILITIES:				
Accounts Payable	178,147.90			178,147.90
Intrafund Accounts Payable	121,454.12			121,454.12
Interfund Accounts Payable:				
Due General Fund			334,365.86	334,365.86
Payroll Deductions and Withholdings Payable to Student Groups		105,183.33	2,632,830.95	2,632,830.95
		<u>105,183.33</u>	<u>2,632,830.95</u>	<u>105,183.33</u>
Total Liabilities	<u>299,602.02</u>	<u>\$ 105,183.33</u>	<u>\$ 2,967,196.81</u>	<u>3,371,982.16</u>
NET POSITION:				
Held in Trust for Unemployment Claims and Other Purposes (Deficit)	<u>244,034.45</u>			<u>244,034.45</u>
Total Net Position	<u>\$ 244,034.45</u>			<u>\$ 244,034.45</u>

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
 Statement of Changes in Fiduciary Net Position
 For the Fiscal Year Ended June 30, 2013

	<u>Unemployment Compensation Trust</u>
ADDITIONS:	
Employee Salary Deductions	\$ 247,331.73
Board Contributions	<u>450,000.00</u>
Total Additions	<u>697,331.73</u>
DEDUCTIONS:	
Unemployment Compensation Claims	<u>569,665.55</u>
Total Deductions	<u>569,665.55</u>
Change in Net Position	127,666.18
Net Position -- July 1	<u>116,368.27</u>
Net Position -- June 30	<u><u>\$ 244,034.45</u></u>

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
 Student Activity Agency Fund Schedule of Receipts and Disbursements
 For the Fiscal Year Ended June 30, 2013

	<u>Balance</u> <u>July 1, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2013</u>
SCHOOLS:				
Junior and Senior High Schools	\$ 120,271.75	\$ 197,497.63	\$ 232,197.64	\$ 85,571.74
Elementary Schools	15,520.81	30,858.00	34,268.65	12,110.16
Other	21,006.35	12,312.67	25,817.59	7,501.43
Due from General Fund	(176.50)			(176.50)
Due from Enterprise Fund	<u>(3,591.02)</u>		<u>13,806.75</u>	<u>(17,397.77)</u>
Total All Schools	<u><u>\$ 153,031.39</u></u>	<u><u>\$ 240,668.30</u></u>	<u><u>\$ 306,090.63</u></u>	<u><u>\$ 87,609.06</u></u>

CITY OF CAMDEN SCHOOL DISTRICT
FIDUCIARY FUNDS
 Payroll Agency Fund Schedule of Receipts and Disbursements
 For the Fiscal Year Ended June 30, 2013

	<u>Balance</u> <u>July 01, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2013</u>
ASSETS:				
Cash and Cash Equivalents	\$ 1,138,817.48	\$ 176,739,920.42	\$ 175,033,305.89	\$ 2,845,432.01
Other Accounts Receivable	310.68			310.68
Intrafund Accounts Receivable		<u>222,692.17</u>	<u>101,238.05</u>	<u>121,454.12</u>
Total Assets	<u>\$ 1,139,128.16</u>	<u>\$ 176,962,612.59</u>	<u>\$ 175,134,543.94</u>	<u>\$ 2,967,196.81</u>
LIABILITIES:				
Payroll Deductions and Withholdings	\$ 574,544.78	\$ 85,206,339.65	\$ 83,148,053.48	\$ 2,632,830.95
Net Payroll		91,734,768.08	91,734,768.08	
Intrafund Accounts Payable	84,833.60		84,833.60	
Interfund Accounts Payable: Due to General Fund	<u>479,749.78</u>	<u>21,504.86</u>	<u>166,888.78</u>	<u>334,365.86</u>
Total Liabilities	<u>\$ 1,139,128.16</u>	<u>\$ 176,962,612.59</u>	<u>\$ 175,134,543.94</u>	<u>\$ 2,967,196.81</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,									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Governmental Activities:										
Net Investment in Capital Assets	\$328,394,227.92	\$330,017,086.58	\$326,035,089.13	\$310,351,353.97	\$277,064,697.82	\$218,651,428.10	\$189,903,576.03	\$139,687,397.76	\$71,057,805.45	\$51,608,305.98
Restricted	44,878,103.19	37,215,009.04	32,425,222.23	61,457,897.51	74,825,308.06	74,633,240.08	78,895,167.06	127,427,887.12	77,269,390.47	318,656,845.55
Unrestricted (Deficit)	(8,008,045.49)	9,747,660.07	(2,654,917.48)	(26,866,008.24)	(23,411,891.47)	(4,142,877.63)	(17,546,009.94)	(12,169,117.69)	(7,599,248.78)	(4,773,585.60)
Total Governmental Activities Net Position	\$365,264,285.62	\$376,979,775.69	\$355,805,393.88	\$344,953,243.24	\$328,478,114.41	\$289,141,790.55	\$251,232,733.15	\$254,946,167.19	\$140,727,947.14	\$365,491,565.93
Business-type Activities:										
Net Investment in Capital Assets	\$472,436.32	\$359,010.66	\$610,747.67	\$885,491.49	\$831,570.22	\$10,246.03	\$14,846.03	\$12,101.40	\$26,138.24	\$37,372.95
Unrestricted	1,852,002.76	2,042,957.81	1,694,315.72	966,422.59	715,509.22					
Total Business-type Activities Net Position	\$2,324,439.08	\$2,401,968.47	\$2,305,063.39	\$1,851,914.08	\$1,547,079.44	\$10,246.03	\$14,846.03	\$12,101.40	\$26,138.24	\$37,372.95
District-wide:										
Net Investment in Capital Assets	\$328,866,664.24	\$330,376,097.24	\$326,645,836.80	\$311,236,845.46	\$277,896,268.04	\$218,661,674.13	\$189,918,422.06	\$139,699,499.16	\$71,083,943.69	\$51,645,678.93
Restricted	44,878,103.19	37,215,009.04	32,425,222.23	61,457,897.51	74,825,308.06	74,633,240.08	78,895,167.06	127,427,887.12	77,269,390.47	318,656,845.55
Unrestricted (Deficit)	(6,156,042.73)	11,790,637.88	(960,601.76)	(25,869,585.65)	(22,666,382.25)	(4,142,877.63)	(17,546,009.94)	(12,169,117.69)	(7,599,248.78)	(4,773,585.60)
Total District-wide Net Position	\$367,588,724.70	\$379,381,744.16	\$358,110,457.27	\$346,805,157.32	\$330,025,193.85	\$289,152,036.58	\$251,267,579.18	\$254,958,268.59	\$140,754,085.38	\$365,528,938.88

Source: CAFR Exhibit A-1

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

	Fiscal Year Ended June 30,									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Expenses:										
Governmental Activities:										
Instruction:										
Regular	\$ 80,227,319.46	\$ 81,263,555.50	\$ 76,040,225.50	\$ 111,587,675.55	\$ 104,449,430.38	\$ 76,783,471.47	\$ 83,300,623.85	\$ 86,023,790.03	\$ 84,809,939.48	\$ 79,841,346.85
Special Education	23,414,542.50	23,255,592.38	22,848,507.37	34,735,521.47	33,691,638.15	22,467,617.06	22,879,875.86	22,534,298.05	22,107,350.86	19,663,969.55
Other Special Instruction	5,646,324.35	5,905,741.21	5,345,782.71	6,556,223.15	6,446,160.09	5,469,965.77	4,494,657.90	5,122,204.46	5,094,386.71	5,090,302.77
Vocational							20,062.94		899.72	49,506.28
Other Instruction	6,563,432.32	6,818,723.45	1,672,367.59	1,979,888.15	1,247,472.28	830,365.06	589,885.54	1,132,045.95	1,410,572.34	1,733,578.82
Community Services Programs/Operations	551,708.93	315,116.79	271,055.41	264,106.20	161,578.20	136,760.24	126,981.77	143,241.90	116,259.35	
Support Services:										
Tuition	16,788,230.86	15,922,738.13	17,356,615.33	18,182,893.72	18,314,528.12	19,510,954.62	17,118,902.32	15,521,607.66	15,916,033.17	17,990,892.14
Student and Instruction Related Services	55,466,920.87	54,048,697.03	49,723,830.17	73,479,494.80	73,562,775.12	51,263,416.93	48,186,244.12	47,790,333.61	45,666,856.98	40,135,715.30
School Administrative Services	8,219,882.38	7,904,713.87	8,800,007.90	13,001,537.22	13,821,147.51	10,444,032.18	11,832,842.14	11,034,781.17	10,649,701.67	9,583,474.47
General and Business Administrative Services	10,653,488.20	10,776,180.15	10,209,060.03	13,066,682.46	13,427,848.33	11,607,782.28	12,686,057.45	17,174,412.05	14,312,869.88	11,486,077.87
Plant Operations and Maintenance	29,663,843.35	29,509,796.18	28,652,196.67	34,828,802.86	34,828,802.86	26,965,250.21	26,871,517.74	24,363,511.44	24,573,163.79	18,485,969.72
Pupil Transportation	8,231,240.61	8,199,881.24	8,057,559.33	13,615,773.06	13,929,756.35	12,213,592.77	10,805,000.73	10,395,830.64	10,170,054.89	9,039,788.61
Unallocated Benefits	73,547,507.28	65,955,665.40	60,697,307.16	133,434.32	754,694.89	68,972,591.06	69,363,264.55	48,716,604.17	50,524,765.66	53,869,062.49
Special Schools	38,835.76	34,149.84	41,472.72	33,617,613.01	30,898,812.95	23,048,087.99	21,060,855.00	17,028,495.12	12,807,103.50	10,553,084.50
Transfer to Charter Schools	48,934,036.00	37,393,059.00	34,722,650.52							
Capital Outlay			10,542.58	22,189.01	34,427.64	68,840.04	120,175.34	193,986.65	1,569,669.70	469,371.53
Interest on Long-term Debt	8,670,990.96	8,396,054.19	8,427,296.11			6,347,301.08	3,979,897.40	7,939,050.53	1,514,943.50	3,199,153.91
Unallocated Depreciation										
Total Governmental Activities Expenses	376,818,313.83	355,679,664.17	332,876,437.10	357,499,924.31	347,571,094.87	338,500,490.51	335,233,596.78	317,848,388.90	302,708,139.05	283,174,331.41
Business-type Activities:										
Food Service	7,758,196.11	7,079,942.83	7,869,311.19	8,030,512.03	7,840,483.32	7,936,505.29	9,444,344.66	10,314,179.75	7,845,700.65	8,378,274.82
Total Business-type Activities Expense	7,758,196.11	7,079,942.83	7,869,311.19	8,030,512.03	7,840,483.32	7,936,505.29	9,444,344.66	10,314,179.75	7,845,700.65	8,378,274.82
Total District Expenses	\$ 384,576,509.94	\$ 362,759,607.00	\$ 340,745,748.29	\$ 365,530,436.34	\$ 355,411,578.19	\$ 346,436,995.80	\$ 344,677,941.44	\$ 328,162,568.65	\$ 310,553,839.70	\$ 291,552,606.23
Program Revenues:										
Governmental Activities:										
Charges for Services	\$ 315,919.05	\$ 276,896.55	\$ 206,759.04	\$ 431,006.83	\$ 302,193.17	\$ 41,523.98	\$ 20,078.26	\$ 21,365.82	\$ 27,727.86	\$ 38,783,465.51
Operating Grants and Contributions	72,506,793.87	66,789,334.12	57,733,921.03	77,348,377.64	84,646,508.30	61,171,773.58	61,362,241.91	53,246,567.76	48,572,921.32	177,659.15
Capital Grants and Contributions	482,626.36	3,365,744.12	608,630.72			132,064.59	26,020.77	183,063.13	244,973.86	
Total Governmental Activities Program Revenues	73,305,339.28	70,431,974.79	58,949,310.79	71,779,384.47	84,948,701.47	61,345,362.15	61,408,340.94	53,450,996.71	48,845,623.04	38,961,124.66
Business-type activities:										
Charges for services	640,148.73	550,501.53	291,769.63	167,417.69	40,316.02	125,689.70	284,984.35	554,667.06	452,938.37	424,865.77
Food service	7,044,633.42	6,477,707.05	6,480,605.71	5,979,156.98	4,752,995.67	4,459,695.56	4,473,326.25	4,917,757.63	5,273,796.10	5,623,059.84
Operating Grants and Contributions				168,100.00	971,288.79					
Capital Grants and Contributions										
Total Business-type Activities Program Revenues	7,684,782.15	7,028,208.58	6,772,375.34	6,314,674.67	5,764,600.48	4,585,385.26	4,758,310.60	5,472,424.69	5,726,734.47	6,047,925.61
Total District Program Revenues	\$ 80,990,121.43	\$ 77,460,183.37	\$ 65,321,686.13	\$ 84,094,059.14	\$ 90,713,301.95	\$ 65,930,747.41	\$ 66,166,651.54	\$ 58,923,421.40	\$ 54,572,357.51	\$ 45,009,050.27
Net (Expense)/Revenue:										
Governmental Activities	\$ (303,512,974.55)	\$ (285,247,889.38)	\$ (274,327,126.31)	\$ (279,720,539.84)	\$ (262,622,393.40)	\$ (277,155,128.36)	\$ (273,295,950.01)	\$ (264,397,392.19)	\$ (253,862,516.01)	\$ (244,213,206.75)
Business-type Activities	(73,413.96)	(51,734.25)	(1,096,935.85)	(1,715,837.36)	(2,075,882.84)	(3,351,120.03)	(4,686,034.06)	(4,841,755.05)	(2,118,966.18)	(2,330,349.21)
Total District-wide Net Expense	\$ (303,586,388.51)	\$ (285,299,623.63)	\$ (275,424,062.16)	\$ (281,436,377.20)	\$ (264,698,276.24)	\$ (280,506,248.39)	\$ (277,981,984.07)	\$ (269,239,147.25)	\$ (255,981,482.19)	\$ (246,543,555.96)

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

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General Revenues and Other Changes in Net Position:										
Governmental Activities:										
Property Taxes Levied for General Purposes, Net	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,449,009.00
Taxes Levied for Debt Service	280,763,663.85	283,013,280.19	273,288,434.61	283,919,301.66	296,224,112.31	288,863,872.47	243,151,048.48	305,843,670.70	228,915.00	238,691.00
Unrestricted Grants and Contributions	5,517,805.90	6,013,368.40	6,954,195.08	237,754.49	630,376.07	19,399,628.48	17,430,083.67	19,955,336.67	20,352,669.21	21,214,629.26
Restricted Grants and Contributions	15,360.58	4,717.75	773,352.58	118,571.18	464,810.93	773,352.58	1,030,587.52	1,014,301.95	435,226.44	440,065.80
Investment Earnings	1,523,817.76	3,199,881.49	4,584,632.66	1,595,189.45	700,424.95	1,772,784.11	1,092,466.24	1,590,937.44	194,287.40	1,028,021.65
Unrestricted Miscellaneous Income	664,750.00	(206,473.00)	(273,360.89)							
Restricted Miscellaneous Income	(299,656.39)	(1,615,996.68)	(5,915,688.21)				(11,028.76)	1,986,847.85	(221,192,112.64)	(159,953.59)
Additional Prior Year Orders--NCLB Title I	838,253.32	363,660.88	(278,403.72)				(39,378.74)	1,908,624.66	1,961.55	
Cancellation of Federal and State Grants	150,128.72	(426,009.29)	(528,950.18)	(509,562.14)			(29,294.56)	(26,334.00)		(174,145.42)
Interfund Adjustments										
Capital Outlay Adjustment										
Prior Year Claims										
Savings Credits on Debt Refinancing										
Refund of Prior Year Expenditures				191,385.82		1,981.25	15,000.00			48,870.00
Cancellation of Prior Year Payables	707,631.97			(1,836,846.69)	(3,600,000.00)	(7,773.30)	(409,326.47)	(24,816.99)	(1,927,248.00)	1,136,983.31
Gain/(Loss) on Disposal of Capital Assets	(5,953,300.23)	(973,367.35)	(912,714.99)			(3,334,759.83)	(4,708,416.36)	(4,847,839.35)	(2,107,784.93)	(2,248,503.69)
Transfers										
Total Governmental Activities	291,797,484.48	306,822,071.19	285,179,276.95	296,195,668.77	301,958,717.26	315,044,185.76	286,472,414.09	335,080,832.93	29,098,897.21	242,419,582.62
Business-type Activities:										
Investment Earnings	6,359.40		903.27	1,211.10	12,716.25	11,760.20	15,341.10	6,175.86	1,091.18	684.40
Miscellaneous Income			13,636.21							
Repayment of Questioned Costs			(44,720.00)				(34,978.77)		(1,144.64)	(76,285.99)
Disposal of Assets			(13,360.09)							
Cancellation of Federal and State Grants			690,900.79	182,614.21						
Cancellation of Prior Year Payables			912,714.98	1,836,846.69						
Transfers	(10,474.83)	(20,027.46)			3,600,000.00	3,334,759.83	4,708,416.36	4,847,839.35	2,107,784.93	2,248,503.69
Total Business-type Activities	(4,115.43)	(20,027.46)	1,550,085.16	2,020,672.00	3,612,716.25	3,346,520.03	4,688,776.69	4,854,015.21	2,107,731.47	2,170,902.10
Total District-wide	\$ 291,793,369.05	\$ 306,802,043.73	\$ 286,729,362.11	\$ 298,216,340.77	\$ 305,571,433.51	\$ 318,390,705.79	\$ 271,161,192.78	\$ 339,934,848.14	\$ 31,206,628.68	\$ 244,590,484.72
Change in Net Position:										
Governmental Activities	\$ (11,715,490.07)	\$ 21,574,381.81	\$ 10,852,150.64	\$ 16,475,128.93	\$ 39,336,323.86	\$ 37,889,057.40	\$ (7,352,841.75)	\$ 70,683,440.74	\$ (224,763,618.80)	\$ (1,793,624.13)
Business-type Activities	(77,529.39)	(71,761.71)	453,149.31	304,834.64	1,536,833.41	(4,600.00)	2,744.63	12,260.15	(11,284.71)	(159,447.11)
Total District	\$ (11,793,019.46)	\$ 21,502,620.10	\$ 11,305,299.95	\$ 16,779,963.57	\$ 40,873,157.27	\$ 37,884,457.40	\$ (7,350,097.12)	\$ 70,695,700.89	\$ (224,774,953.51)	\$ (1,953,071.24)

Source: CAFR Exhibit A-2

CITY OF CAMDEN SCHOOL DISTRICT
Fund Balances, Governmental Funds
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	Fiscal Year Ended June 30,									
	2013	2012	2011 (1)	2010	2009	2008	2007	2006	2005	2004
General Fund:										
Reserved	\$ 32,368,997.62	\$ 24,549,398.71	\$ 14,404,315.24	\$ 25,471,692.63	\$ 18,494,882.35	\$ 9,280.27	\$ 155,337.01	\$ 2,046,612.14	\$ 8,686,419.33	\$ 7,266,140.56
Unreserved				(21,608,276.29)	(14,138,893.37)	4,929,894.19	(8,442,195.61)	(5,071,660.15)	4,710,191.39	7,503,154.42
Restricted										
Committed	4,580,727.10	10,487,567.89	7,226,916.81							
Assigned	(4,461,861.59)	6,312,093.09	(1,713,355.29)							
Unassigned										
Total General Fund	\$ 32,487,863.13	\$ 41,349,059.69	\$ 19,917,876.76	\$ 3,863,416.34	\$ 4,355,988.98	\$ 4,939,174.46	\$ (6,286,858.60)	\$ (3,025,048.01)	\$ 13,396,610.72	\$ 14,769,294.98
All Other Governmental Funds:										
Reserved										
Unreserved, Reported in:										
Special Revenue Fund				\$ (2,440,625.60)	\$ (2,136,807.60)	\$ (1,037,738.00)	\$ (1,037,738.00)	\$ (1,037,738.00)	(1,037,738.00)	(1,037,738.00)
Capital Projects Fund				40,513,671.85	56,350,425.37	74,633,238.47	78,895,165.54	127,427,885.72	77,183,769.44	318,594,761.05
Debt Service Fund				0.68	0.34		0.08	13,897.70	110,137.05	1.52
Assigned	\$ 1,335,889.00									
Restricted, Reported in:										
Capital Projects Fund	11,173,216.57	\$ 13,984,564.42	\$ 18,020,906.99							
Unassigned, Reported in:										
Special Revenue Fund	(2,756,800.00)	(2,553,394.00)	(2,427,880.00)							
Total All Other Governmental Funds	\$ 9,752,305.57	\$ 11,431,170.42	\$ 15,593,026.99	\$ 38,073,046.93	\$ 54,213,618.11	\$ 73,595,500.47	\$ 77,857,427.62	\$ 126,404,045.42	\$ 76,296,933.49	\$ 317,619,108.07

(1) GASB Statement No. 54 was first effective for the fiscal year ending June 30, 2011. The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. See the Notes to Financial Statements.

Source: CAFR Exhibit B-1

CITY OF CAMDEN SCHOOL DISTRICT
 Changes in Fund Balances, Governmental Funds
 Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	Fiscal Year Ended June 30,									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Revenues:										
Tax Levy	\$ 7,449,009.00	\$ 7,449,009.00	\$ 7,507,790.00	\$ 7,479,689.00	\$ 7,538,993.00	\$ 7,574,900.00	\$ 7,645,118.00	\$ 7,668,104.00	\$ 7,677,924.00	\$ 7,687,700.00
Tuition Charges	315,919.05	276,896.55	206,759.04	431,006.83	302,193.17	41,523.98	20,078.26	21,365.82	27,727.86	27,727.86
Miscellaneous	2,258,669.37	3,272,321.51	5,400,071.30	1,752,451.82	1,211,235.09	2,594,256.19	2,137,191.21	2,626,891.17	687,731.75	1,500,301.36
State Sources	334,028,156.51	332,499,873.13	314,638,517.32	297,203,812.82	343,763,951.80	349,870,816.51	295,445,340.06	351,694,411.03	286,427,580.48	249,150,532.17
Federal Sources	25,207,812.44	36,614,131.43	23,884,578.06	69,263,115.67	29,245,737.59	23,648,603.11	26,509,917.32	27,512,585.45	28,011,482.12	24,435,923.14
Total Revenue	369,259,766.37	380,112,231.62	351,637,715.72	376,130,076.24	382,062,110.65	379,730,099.79	331,757,644.85	389,523,347.47	302,832,446.21	282,774,456.67
Expenditures:										
Instruction										
Regular Instruction	80,227,319.46	81,263,555.50	76,040,225.50	84,624,266.10	79,972,409.24	76,783,471.47	83,300,623.85	86,023,790.03	84,809,939.48	79,841,346.85
Special Education Instruction	23,414,542.50	23,255,592.39	22,848,507.37	23,871,805.00	23,540,112.08	22,467,617.06	22,879,675.66	22,534,298.05	22,107,350.86	19,963,969.55
Other Special Instruction	5,646,324.35	5,905,741.21	5,345,782.71	5,881,741.28	5,905,648.15	5,489,565.77	4,494,657.90	5,122,204.48	5,054,399.71	5,090,302.77
Vocational Education							20,062.94		899.72	49,506.28
Other Instruction	6,563,432.32	6,818,723.45	1,672,367.59	1,345,515.83	921,921.01	830,365.06	569,885.54	1,132,045.95	1,410,572.34	1,733,578.82
Community Services Programs/Operations	551,708.93	315,116.79	271,055.41	264,106.20	161,578.20	136,760.24	126,981.77	143,241.90	116,259.35	
Support Services:										
Tuition	16,788,230.86	15,922,738.13	17,356,615.33	18,182,893.72	18,314,528.12	19,510,954.62	17,118,902.32	15,521,607.66	15,916,033.17	17,990,882.14
Student & Instruction Related Services	55,466,920.87	54,046,697.03	49,723,830.17	59,575,992.14	60,657,818.48	51,263,416.93	48,186,244.12	47,790,333.61	45,666,856.98	40,135,715.30
School Administrative Services	8,219,882.38	7,904,713.67	8,800,007.90	9,028,349.28	9,728,944.00	10,444,032.18	11,832,842.14	11,034,781.17	10,649,701.67	9,583,474.47
Other Administrative Services	10,853,498.20	10,776,180.15	10,209,060.03	10,164,594.13	10,662,154.88	11,607,782.20	12,666,057.45	17,670,664.91	14,475,134.63	11,673,478.16
Plant Operations and Maintenance	29,663,843.35	29,509,796.18	28,687,775.02	28,687,775.02	28,802,237.28	26,965,250.21	26,871,517.74	24,363,511.44	24,573,163.79	18,485,969.72
Pupil Transportation	8,231,240.81	8,199,881.24	8,057,569.33	12,423,474.93	12,782,686.12	12,213,592.77	10,805,000.73	10,395,830.64	10,170,054.89	9,039,786.61
Unallocated Employee Benefits	73,994,937.28	65,866,723.40	62,291,282.16	61,756,549.78	56,248,785.23	69,137,132.16	59,941,626.67	48,986,923.16	46,274,145.62	46,274,145.62
Special Schools	38,835.76	34,149.84	41,472.72	91,705.73	526,273.63	2,350,501.75	1,816,652.33	2,734,185.45	1,282,784.44	1,324,699.84
Charter Schools	48,934,036.00	37,393,059.00	34,722,650.52	33,617,613.01	30,898,812.95	23,048,087.99	21,060,955.00	17,028,495.12	12,807,103.50	10,553,084.50
Capital Outlay	12,451,303.81	13,777,428.28	24,422,023.03	41,358,216.38	56,590,091.46	34,186,931.71	49,461,539.47	28,552,721.76	22,771,852.14	25,503,966.24
Debt Service:										
Principal			217,000.00	220,000.00	688,757.02	915,994.74	1,523,933.70	1,522,290.66	1,463,712.99	1,796,895.55
Interest and Other Charges			11,500.00	23,160.66	44,410.64	81,758.36	140,478.92	214,143.69	240,413.48	369,353.27
Total Expenditures	381,046,056.68	360,984,096.26	350,683,097.44	391,117,759.19	398,427,178.49	367,433,215.30	382,137,888.63	351,745,773.19	322,503,156.30	299,350,157.69
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,786,290.31)	19,128,135.36	954,618.28	(14,987,682.95)	(16,365,067.84)	12,296,884.49	(50,380,243.78)	37,777,574.28	(19,670,710.09)	(16,575,701.02)
Other Financing Sources (Uses):										
Prior Year Audit Recovery										
Payment of Questioned Costs										
Additional Prior Year Claims	(299,656.39)	363,660.88	(273,360.89)	(273,360.89)			(29,294.58)	(26,334.00)		(174,145.42)
Cancellation of Prior Year Orders--NCLB Title I			(5,915,698.21)	(5,915,698.21)			(11,026.76)	1,998,847.85	(221,192,112.64)	(159,963.59)
Interfund Adjustments	838,253.32	(1,615,996.88)	(278,403.72)				1,305,553.09		1,981.55	
Refund of Prior Year Expenditures						1,981.25	15,000.00		273,767.27	49,870.00
Cancellation of Prior Year Orders	707,631.97	(206,473.00)								
State Aid Rounding Adjustment										
Transfers Out		(400,000.00)	(912,714.98)	(1,836,846.69)	(3,600,000.00)	(3,334,759.83)	(4,708,416.36)	(4,847,839.35)	(2,107,784.93)	(2,248,503.69)
Total Other Financing Sources (Uses)	1,246,228.90	(1,858,809.00)	(7,380,177.80)	(1,645,460.87)	(3,600,000.00)	(3,332,778.58)	(3,428,184.61)	(2,875,325.50)	(223,024,148.75)	(2,532,792.70)
Net Change in Fund Balances	\$(10,540,061.41)	\$ 17,289,326.36	\$(6,425,559.52)	\$(16,633,143.82)	\$(19,985,067.84)	\$ 8,964,105.91	\$(53,808,428.39)	\$ 34,902,248.78	\$(242,694,858.84)	\$(19,106,433.72)
Debt Service as a Percentage of Noncapital Expenditures			0.07%	0.07%	0.21%	0.30%	0.50%	0.54%	0.57%	0.77%

Source: CAFR Exhibit B-2

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

	Fiscal Year Ended June 30									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Rentals	\$ 23,180.35	\$ 197,263.12	\$ 118,721.74	\$ 205,003.42	\$ 25,194.00	\$ 65,600.05	\$ 29,808.73	\$ 32,816.95	\$ 20,975.00	\$ 32,050.02
Refunds of Prior Year Expenses	132,099.35	284,016.33	373,614.81	224,327.20	508,231.57	1,378,460.45	483,623.95	972,464.74	127,741.09	948,482.00
Interest on Investments	15,360.58	4,717.75	30,874.48	118,757.18	464,810.93	773,352.58	1,030,587.82	1,014,301.95	435,226.44	440,065.80
Insurance Reimbursements	54,286.68									
Miscellaneous	1,314,251.38	2,718,602.04	4,834,774.21	1,165,858.83	166,999.38	328,723.61	579,033.26	585,655.75	45,571.31	47,489.63
Total Miscellaneous Revenues	\$ 1,539,178.34	\$ 3,204,599.24	\$ 5,357,985.24	\$ 1,713,946.63	\$ 1,165,235.88	\$ 2,546,136.69	\$ 2,123,053.76	\$ 2,605,239.39	\$ 629,513.84	\$ 1,468,087.45

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)
2013	\$ 61,164,838.00	\$ 1,072,579,476.00	-	\$ 323,919,823.00	\$ 156,304,200.00	\$ 87,188,300.00	\$ 1,701,156,637.00	\$ 27,655,511.00	\$ 1,728,812,148.00	\$ 4,949,827.00	\$ 2,102,264,300.00	\$ 1,573,037,630.00	\$ 0.420
2012	58,816,800.00	1,079,662,243.00	-	344,689,523.00	156,730,800.00	89,228,600.00	1,729,127,966.00	36,451,035.00	1,765,579,001.00	4,315,160.00	1,856,293,200.00	1,681,516,172.00	0.411
2011	(3) 56,143,200.00	1,082,828,980.00	-	360,111,600.00	129,391,300.00	95,598,900.00	1,724,073,980.00	26,119,210.00	1,750,193,190.00	4,695,720.00	1,888,789,600.00	1,503,095,120.00	0.414
2010	20,623,830.00	538,638,980.00	-	130,504,893.00	69,408,350.00	30,779,354.00	769,953,407.00	24,181,649.00	814,135,056.00	4,747,280.00	1,088,958,942.00	1,124,088,927.00	0.897
2009	20,062,580.00	536,546,460.00	-	131,673,193.00	69,079,250.00	30,594,854.00	767,956,337.00	20,580,275.00	808,536,612.00	4,621,400.00	1,041,928,692.00	1,169,874,616.00	0.895
2008	20,000,480.00	533,543,360.00	-	129,926,193.00	60,830,600.00	30,617,754.00	774,819,687.00	24,753,688.00	799,573,375.00	3,288,200.00	1,038,236,401.00	1,319,738,423.00	0.909
2007	19,062,180.00	527,607,860.00	-	132,268,913.00	57,699,750.00	31,453,554.00	768,592,257.00	25,435,312.00	794,027,569.00	2,882,000.00	997,185,125.00	1,276,806,619.00	0.920
2006	18,073,002.00	523,526,260.00	-	132,070,681.00	56,900,600.00	34,957,694.00	769,576,907.00	27,370,094.00	796,946,981.00	2,527,000.00	816,167,647.00	1,166,062,898.00	0.924
2005	16,737,352.00	522,847,450.00	-	132,275,951.00	61,665,500.00	34,332,694.00	769,576,907.00	31,666,165.00	801,233,072.00	-	883,205,286.00	1,063,816,716.00	0.923
2004	15,771,052.00	514,612,700.00	-	141,493,713.00	61,225,600.00	36,062,755.00	771,165,620.00	28,976,239.00	800,144,059.00	4,230,000.00	833,464,131.00	973,340,007.00	0.926

(1) Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies

(2) Tax Rates are per \$100.00 of Assessed Valuation

(3) Revaluation

Source: Camden County Board of Taxation

CITY OF CAMDEN SCHOOL DISTRICT
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(Rate per \$100 of Assessed Value)
Unaudited

Year Ended Dec. 31	District Direct Rate			Overlapping Rates		Total Direct and Overlapping Tax Rate
	Basic Rate	General Obligation Debt Service	Total Direct School Tax Rate	City of Camden	Camden County	
2013	\$ 0.420	-	\$ 0.420	\$ 1.414	\$ 0.832	\$ 2.667
2012	0.411	-	0.411	1.378	0.700	2.489
2011 (1)	0.414	-	0.414	1.359	0.709	2.482
2010	0.890	\$ 0.007	0.897	2.550	1.146	4.593
2009	0.892	0.004	0.895	2.552	1.256	4.703
2008	0.897	0.011	0.909	2.552	1.174	4.635
2007	0.904	0.016	0.920	2.552	1.125	4.597
2006	0.900	0.025	0.924	2.552	1.162	4.638
2005	0.896	0.027	0.923	2.552	0.998	4.473
2004	0.897	0.029	0.926	2.552	1.130	4.608

(1) Revaluation

Source: Municipal Tax Collector

CITY OF CAMDEN SCHOOL DISTRICT

Principal Property Tax Payers

Current Year and Nine Years Ago

Unaudited

Taxpayer	2013			2004		
	Taxable Assessed Value	Rank	% of Total District Net Assessed Value	Taxable Assessed Value	Rank	% of Total District Net Assessed Value
Campbell Soup Company	\$ 37,289,200	1	2.16%	\$ 40,669,608	1	5.08%
Camden Center Urban Renewal LP	30,774,800	3	1.78%			
Verizon--New Jersey	27,655,511	2	1.60%	4,039,500	5	0.50%
Pollution Control	18,004,100	4	1.04%	11,802,500	2	1.48%
Camden 7 Realty LLC	8,000,000	6	0.46%			
2 Cooper Plaza	7,183,600	7	0.42%			
South Jersey Acquisition Co. LLC	6,865,200	8	0.40%			
Harris Camden Realty LLC	6,842,400	9	0.40%			
Reidon Enterprises	6,162,900	10	0.36%			
Cooper Medical Services Inc,				3,390,000	7	0.42%
Camden Cogen				9,034,100	3	1.13%
New Meditrust Company				4,130,000	4	0.52%
NEDMAC Associates Inc.				3,979,600	6	0.50%
JMJ Realty, LLC				2,680,112	8	0.33%
HE Northgate Ltd. Partnership				3,020,000	9	0.38%
				2,900,880	10	0.36%
Total	\$ 148,777,711		8.61%	\$ 85,646,300		10.70%

Source: Municipal Tax Assessor

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

<u>Fiscal Year Ended June 30,</u>	<u>School District Taxes Levied for the Fiscal Year</u>	<u>Collected within the Fiscal Year of the Levy (1)</u>		<u>Collections in Subsequent Years</u>
		<u>Amount</u>	<u>Percentage of Levy</u>	
2013	\$ 7,449,009.00	\$ 7,449,009.00	100.00%	-
2012	7,449,009.00	7,449,009.00	100.00%	-
2011	7,507,790.00	7,507,790.00	100.00%	-
2010	7,479,689.00	7,479,689.00	100.00%	-
2009	7,538,993.00	7,538,993.00	100.00%	-
2008	7,574,900.00	7,574,900.00	100.00%	-
2007	7,645,118.00	7,645,118.00	100.00%	-
2006	7,668,104.00	7,668,104.00	100.00%	-
2005	7,677,924.00	7,677,924.00	100.00%	-
2004	7,687,700.00	7,687,700.00	100.00%	-

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

Source: District Records

Debt Capacity Information

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

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

Fiscal Year Ended <u>June 30,</u>	<u>Governmental Activities</u>		<u>Total District</u>	Percentage of Personal <u>Income (2)</u>	<u>Per Capita (3)</u>
	<u>General Obligation Bonds (1)</u>	<u>Capital Leases</u>			
2013	-	-	-	-	-
2012	-	-	-	-	-
2011	-	-	-	-	-
2010	\$ 217,000.00	-	\$ 217,000.00	0.01%	\$ 2.75
2009	437,000.00	-	437,000.00	0.01%	5.50
2008	1,105,757.02	-	1,105,757.02	0.03%	13.95
2007	2,021,751.76	-	2,021,751.76	0.07%	25.53
2006	3,545,685.46	-	3,545,685.46	0.12%	44.54
2005	5,067,976.12	\$ 496,252.86	5,564,228.98	0.20%	69.99
2004	6,595,159.90	658,577.61	7,253,737.51	0.27%	90.93

Sources:

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

CITY OF CAMDEN SCHOOL DISTRICT
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Net General Bonded Debt Outstanding (1)	Percentage of Net Assessed Valuation Taxable (2)	Per Capita (3)
	General Obligation Bonds	Deductions			
2013	-	-	-	-	-
2012	-	-	-	-	-
2011	-	-	-	-	-
2010	\$ 217,000.00	-	\$ 217,000.00	0.03%	\$ 2.75
2009	437,000.00	-	437,000.00	0.05%	5.50
2008	1,105,757.02	-	1,105,757.02	0.14%	13.95
2007	2,021,751.76	-	2,021,751.76	0.25%	25.53
2006	3,545,685.46	-	3,545,685.46	0.44%	44.54
2005	5,067,976.12	-	5,067,976.12	0.63%	63.75
2004	6,595,159.90	-	6,595,159.90	0.82%	82.67

Sources:

- (1) District Records
- (2) Net Assessed Valuation provided by Abstract of Ratables, County Board of Taxation
- (3) Per Capita calculation based upon population information provided by the NJ Dept of Labor and Workforce Development

CITY OF CAMDEN SCHOOL DISTRICT
Direct and Overlapping Governmental Activities Debt
Unaudited

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Statutory Net Debt Outstanding</u>	<u>Net Debt Outstanding Allocated to City of Camden</u>	<u>Debt Authorized but not Issued</u>
Municipal Debt as of June 30, 2013: (1)					
City of Camden Water Utility	\$ 41,257,493.03	\$ 41,257,493.03			
City of Camden Sewer Utility	21,840,495.85	21,840,495.85			
City of Camden	<u>16,100,054.40</u>	<u>280,532.52</u>	<u>\$ 15,819,521.88</u>	<u>\$ 15,819,521.88</u>	
	<u>79,198,043.28</u>	<u>63,378,521.40</u>	<u>15,819,521.88</u>	<u>15,819,521.88</u>	
Overlapping Debt Apportioned to the Municipality as of December 31, 2012:					
County of Camden: (2)					
General:					
Bonds	44,081,645.00	10,684,251.00 (3)	33,397,394.00	1,358,106.34 (5)	\$ 16,704,000.00
Loan Agreements	147,285,000.00		147,285,000.00	5,989,350.29 (5)	
Bonds Issued by Other Public Bodies					
Guaranteed by the County	<u>681,777,740.00</u>	<u>681,777,740.00 (4)</u>			
	<u>873,144,385.00</u>	<u>692,461,991.00</u>	<u>180,682,394.00</u>	<u>7,347,456.63</u>	<u>16,704,000.00</u>
	<u>\$ 952,342,428.28</u>	<u>\$ 755,840,512.40</u>	<u>\$ 196,501,915.88</u>	<u>\$ 23,166,978.51</u>	<u>\$ 16,704,000.00</u>

Sources:

- (1) 2013 Annual Debt Statement
- (2) County's 2012 Audit Report
- (3) Includes Reserve for Payment of Bonds, Other Accounts Receivable and General Obligation Pension Refunding Bonds.
- (4) Deductible in accordance with N.J.S. 40:37A-80.
- (5) Such debt is allocated as a proportion of the Issuer's share of the total 2012 Net Valuation on which County taxes are apportioned, which is 4.07%.
The source for this computation was the 2012 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 2013

Equalized Valuation Basis (1)	
2012	\$1,645,065,137
2011	1,476,975,910
2010	1,099,907,278
	<u>\$4,221,948,325</u>
Average equalized valuation of taxable property	<u>\$1,407,316,108</u>
Debt limit (4% of average equalization value) (2)	\$ 56,292,644
Total Net Debt Applicable to Limit	<u> -</u>
Legal Debt Margin	<u>\$ 56,292,644</u>

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Debt limit	\$56,292,644.33	\$49,682,369.72	\$47,255,816.75	\$49,275,337.13	\$49,133,981.04	\$45,629,662.56	\$41,536,202.04	\$39,687,508.00	\$37,827,346.47	\$36,482,900.64
Total net debt applicable to limit (3)	-	-	-	217,000.00	437,000.00	1,105,757.00	2,021,751.76	3,545,685.46	5,067,976.12	6,595,159.90
Legal debt margin	<u>\$56,292,644.33</u>	<u>\$49,682,369.72</u>	<u>\$47,255,816.75</u>	<u>\$49,058,337.13</u>	<u>\$48,696,981.04</u>	<u>\$44,523,905.56</u>	<u>\$39,514,450.28</u>	<u>\$36,141,822.54</u>	<u>\$32,759,370.35</u>	<u>\$29,887,740.74</u>
Total net debt applicable to the limit as a percentage of debt limit	-	-	-	0.44%	0.89%	2.42%	4.87%	8.93%	13.40%	18.08%

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 N.J.S.A. 18A:24-19 for a K through 12 district.
- (3) District Records

Demographic and Economic Information

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

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

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (2)</u>	<u>County of Camden Per Capita Personal Income (3)</u>	<u>Unemployment Rate (4)</u>
2012	77,250	Unavailable	Unavailable	18.5%
2011	77,283	\$ 3,330,820,017.00	\$ 43,099.00	19.6%
2010	77,335	3,303,751,200.00	42,720.00	18.6%
2009	78,790	3,262,378,740.00	41,406.00	17.8%
2008	79,519	3,339,161,848.00	41,992.00	11.8%
2007	79,263	3,191,128,380.00	40,260.00	9.6%
2006	79,201	3,062,781,871.00	38,671.00	10.7%
2005	79,611	2,889,799,689.00	36,299.00	10.1%
2004	79,498	2,778,852,590.00	34,955.00	15.2%
2003	79,774	2,694,127,528.00	33,772.00	16.9%

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

	2013			2004 (1)		
	<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</u>
Cooper University Hospital	5,000	1				
Our Lady of Lourdes	2,200	2				
South Jersey Port Corporation	2,200	3				
Campbell Soup Company	1,297	4				
L-3 Communications Corporation	1,018	5				
Rutgers University	800	6				
Virtua Health	218	7				
Maeco Worldwide Corporation	155	8				
HCSC Laundry	144	9				
Waste Management of Camden	117	10				
	<u>13,149</u>					

(1) Information Not Available

Source: City Officials

Operating Information

Operating information is intended to provide contextual information about the School District's operations and resources to assist readers in using financial statement information to understand and assess the School District's economic condition. Please refer to the following exhibits for a historical view of the factors and statistics pertinent to the School District's operations.

CITY OF CAMDEN SCHOOL DISTRICT
 Full-time Equivalent District Employees by Function/Program
 Last Ten Fiscal Years
Unaudited

Function/Program	Fiscal Year Ended June 30,									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Teachers-General Fund	1,238.5	1,171.0	1,198.0	1,294.0	1,350.0	1,348.0	1,467.0	1,509.0	1,675.0	1,409.0
Teachers-Special Revenue	106.6	76.0	90.0	68.0	61.0	56.0	80.0	32.0	55.0	55.0
Classroom Aides-General Fund	235.0	230.0	218.0	223.0	323.4	330.3	190.0	328.0	380.0	353.0
Classroom Aides-Special Revenue	89.0	68.0	87.0	65.0	45.0	37.0	212.0	26.0	63.0	63.0
Attendance & Social Work	87.0	77.0	95.0	96.0	114.9	117.9	96.0	89.0	80.0	80.0
Health Services	46.0	43.0	42.0	47.0	48.0	48.0	62.0	58.0	60.0	60.0
Related Services	15.0	15.0	15.0	18.0	18.0	25.0	15.0	13.0	17.0	17.0
Extraordinary Services		1.0	1.0	9.0			13.0	13.0	13.0	13.0
Guidance-Professional	59.0	53.0	55.0	60.0	79.0	79.0	60.0	59.0	53.0	53.0
Guidance-Support	18.0	21.0	21.0	21.0	23.0	25.0	21.0	2.0	53.0	4.0
Child Study Team	55.0	58.0	54.0	53.0	63.0	60.0	20.0	39.0	30.0	30.0
Child Study Team-Support	21.0	11.0	21.0	23.0	27.0	26.0	33.0	13.0	1.0	1.0
Supervisors & Other Professionals	20.0	28.0	26.0	32.0	77.0	78.0	24.0	50.0	72.0	71.0
Improvement of Instruction-Support	11.1	9.0	12.0	13.0	7.5	7.5	19.0	16.0		
Facilitators, Math & Literacy Coaches	36.9	39.0	36.0	51.0						
Media Services/Technology	58.0	51.0	54.0	69.0	66.5	67.0	56.0	58.0	60.0	60.0
Professional Development-Professionals	5.0	3.0	4.0	6.0	8.0	8.0	17.0	4.0	23.0	
Professional Development-Support	3.0	1.0	1.0				2.0			
General District Administrators	15.0	6.0	12.0	14.0	17.0	19.0	24.0	23.0	16.0	16.0
Principals/Assistant Principals	58.2	57.0	53.0	57.0	76.6	75.5	66.0	63.0	54.0	54.0
School Administrators-Other Professionals									3.0	
School Administrators-Support	59.8	61.8	54.0	57.0	69.0	68.0	106.0	105.0	64.0	
Central Services-Administrators	55.6	47.0	46.0	53.0	55.5	57.5	71.0	54.0		
Admin Information Technology Services	24.0	21.0	22.0	21.0	22.0	21.0	23.0	23.0	23.0	
Operations & Maintenance-Security Guards	126.0	118.0	122.0	125.0	129.0	133.0	52.0	122.0	127.0	
Operations & Maintenance-Other	321.0	268.0	292.0	242.0	425.0	423.5	353.0	239.0	245.0	
Transportation	9.0	6.0	5.0	90.0	73.8	73.8	74.0	76.0	179.0	
Other Support-Administrators								1.0	2.0	
Other Support-Professional									6.0	
Other Support-Support									30.0	
Support & Other Prof Staff-Special Revenue	21.0	37.0	23.0	19.0	20.0	36.0	15.0	24.0		
Support Staff-Special Revenue	7.2	17.2	10.3	46.0	29.0	13.0	17.0	16.0		
Directors-Special Revenue	3.8	1.0	3.0	1.0	0.8	0.8	0.8	2.0		
Other	19.0	15.0	45.0	120.0	26.1	39.3	319.0	5.0		
Total	2,823.7	2,610.0	2,717.3	2,993.0	3,255.1	3,273.1	3,511.0	3,063.0	3,448.0	2,339.0

Source: School District

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

Fiscal Year Ended June 30,	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Certified Staff	Pupil/Teacher Ratio			Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	High School				
2013	11,913	\$ 368,594,752.87	\$ 30,940.55	36.34%	1,354	1:9	1:11	1:9	11,990	10,946	-4.23%	91.2%
2012	15,300	347,206,667.98	22,693.25	6.54%	1,302	1:9	1:13	1:9	12,520	11,499	0.10%	91.8%
2011	15,306	326,032,573.41	21,300.97	-8.90%	1,747	1:9	1:11	1:9	12,507	10,863	-2.76%	86.5%
2010	14,948	349,516,382.15	23,382.15	2.20%	1,362	1:9	1:11	1:9	12,862	11,632	2.68%	90.4%
2009	14,910	341,123,919.37	22,878.87	6.16%	1,629	1:12	1:14	1:13	12,526	11,133	-3.40%	88.9%
2008	15,417	332,248,530.49	21,550.79	2.40%	1,850	1:15	1:19	1:21	12,967	11,612	-13.35%	89.6%
2007	15,728	331,011,936.54	21,046.03	5.07%	1,857	1:15	1:19	1:21	14,965	13,318	4.10%	89.0%
2006	16,049	321,456,617.08	20,029.70	15.45%	1,898	1:16	1:19	1:17	14,375	13,366	-3.52%	93.0%
2005	17,178	298,027,177.69	17,349.35	10.01%	2,365	1:20	1:20	1:23	14,900	15,111	-12.78%	92.5%
2004	17,230	271,739,942.63	15,771.33	4.35%	2,114	1:20	1:20	1:23	17,084	15,090	-1.71%	90.1%

Sources: District Records

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

	Fiscal Year Ended June 30,									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
District Buildings:										
Bonsall (1913)										
Square Feet	108,769	108,679	108,679	108,679	108,679	108,679	108,679	108,679	108,679	108,679
Enrollment	455	617	515	554	591	597	657	690	746	756
Lanning Square (Formerly Broadway) (1886)										
Square Feet	135,735	25,680	25,680	25,680	25,680	25,680	25,680	25,680	25,680	25,680
Enrollment	-	351	318	325	257	530	472	482	570	597
Catto (1929)										
Square Feet	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650
Enrollment	-	-	-	-	-	-	70	82	102	99
New Catto (2008)										
Square Feet	89,313	88,250	88,250	88,250	88,250	88,250	-	-	-	-
Enrollment	574	573	504	458	520	443	-	-	-	-
Coopers Poynt (1966)										
Square Feet	105,762	105,762	105,762	105,762	105,762	105,762	105,762	105,762	105,762	105,762
Enrollment	470	516	526	570	555	578	562	621	637	707
Cramer (1913)										
Square Feet	87,700	87,300	87,300	87,300	87,300	87,300	87,300	87,300	87,300	87,300
Enrollment	517	531	527	563	526	568	756	694	681	644
RT Cream (1991)										
Square Feet	39,069	38,269	39,069	39,069	39,069	39,069	39,069	39,069	39,069	39,069
Enrollment	471	528	502	525	559	589	621	622	682	698
Davis (1925)										
Square Feet	95,905	93,905	95,505	95,505	95,505	95,505	95,505	95,505	95,505	95,505
Enrollment	488	502	472	498	524	566	845	865	925	954
Dudley (1904)										
Square Feet	-	33,053	33,053	33,053	33,053	33,053	33,053	33,053	33,053	33,053
Enrollment	-	-	-	-	-	-	303	310	295	317
Dudley (2009)										
Square Feet	73,732	88,280	88,280	88,280	-	-	-	-	-	-
Enrollment	572	570	584	523	-	-	-	-	-	-

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

	Fiscal Year Ended June 30,									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
District Buildings:										
Early Childhood Development Center (1978)										
Square Feet	66,588	66,588	66,588	66,588	66,588	65,100	65,100	65,100	65,100	65,100
Enrollment	494	490	490	378	179	156	177	190	191	217
Forest Hill (1969)										
Square Feet	59,087	58,087	58,087	58,087	58,087	58,087	58,087	58,087	58,087	58,087
Enrollment	308	307	299	300	385	350	463	452	529	542
McGraw (1953)										
Square Feet	32,545	33,345	33,345	33,345	33,345	33,345	33,345	33,345	33,345	33,345
Enrollment	326	288	306	316	332	336	371	367	403	437
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	523	618	599	552	577	578	740	768	747	806
Parkside (1907)										
Square Feet	30,375	30,375	30,375	30,375	30,375	30,375	30,375	30,375	30,375	30,375
Enrollment	-	-	183	200	208	195	265	290	334	372
Powell (1926)										
Square Feet	-	20,157	20,157	20,157	20,157	20,157	20,157	20,157	20,157	20,157
Enrollment	-	-	-	202	211	186	230	217	251	232
Sharp (1921)										
Square Feet	49,100	49,100	49,100	49,100	49,100	49,100	49,100	49,100	49,100	49,100
Enrollment	370	407	394	378	345	358	386	374	449	489
Summer (1926)										
Square Feet	71,560	71,560	71,560	71,560	71,560	71,560	71,560	71,560	71,560	71,560
Enrollment	437	396	387	446	342	459	463	499	533	538
Washington (1907)										
Square Feet	37,756	37,756	37,756	37,756	37,756	37,756	37,756	37,756	37,756	37,756
Enrollment	-	-	291	282	304	314	325	395	417	392
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	281	207	210	222	207	222	264	271	296	288

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

	Fiscal Year Ended June 30,									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
District Buildings:										
U.S. Wiggins (1967)										
Square Feet	75,732	75,732	75,732	75,732	75,732	75,732	75,732	75,732	75,732	75,732
Enrollment	593	424	427	445	423	450	486	535	490	536
HB Wilson (1919)										
Square Feet	-	36,110	36,110	36,110	36,110	36,110	36,110	36,110	36,110	36,110
Enrollment	-	-	-	258	258	263	326	361	333	368
HB Wilson (2009)										
Square Feet	73,732	83,729	83,729	-	-	-	-	-	-	-
Enrollment	686	562	520	-	-	-	-	-	-	-
Yorkship (1920)										
Square Feet	86,300	86,300	86,300	86,300	86,300	86,300	86,300	86,300	86,300	86,300
Enrollment	563	561	679	656	613	598	665	664	740	690
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	314	352	352	392	415	452	482	624	633	698
Hatch (1923)										
Square Feet	117,222	117,222	117,222	117,222	117,222	117,222	117,222	117,222	117,222	117,222
Enrollment	328	414	294	306	327	359	419	501	573	549
Morgan Village (1969)										
Square Feet	108,072	108,072	108,072	108,072	108,072	108,072	108,072	108,072	108,072	108,072
Enrollment	367	466	296	287	381	423	527	626	636	635
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	371	412	433	288	365	383	386	446	508	550
Veterans (1939)										
Square Feet	96,645	96,645	96,645	96,645	96,645	96,645	96,645	96,645	96,645	96,645
Enrollment	499	476	227	276	376	403	480	543	557	563
Camden High (1916)										
Square Feet	281,845	281,895	281,895	281,895	281,895	281,895	281,895	281,895	281,895	281,895
Enrollment	712	708	807	1,016	1,160	1,339	1,647	1,575	1,356	1,292

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

	Fiscal Year Ended June 30,									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
District Buildings:										
Woodrow Wilson High (1929)										
Square Feet	203,775	203,775	203,775	203,775	203,775	203,775	203,775	203,775	203,775	203,775
Enrollment	880	896	817	987	1,015	1,117	1,292	1,269	1,287	1,334
Brimm Medical Arts (1996)										
Square Feet	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Enrollment	207	205	233	248	251	260	255	253	260	256
Creative Arts (1926)										
Square Feet	15,720	15,720	15,720	15,720	15,720	15,720	15,720	15,720	15,720	15,720
Enrollment	-	-	152	158	151	153	160	175	186	196
Met East (1884) (Previously Challenge Sq)										
Square Feet	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890
Enrollment	107	113	103	95	100	79	63	42	-	-
Riggs Center										
Square Feet	57,400	57,400	57,400	57,400	57,400	57,400	57,400	57,400	57,400	57,400
Enrollment	-	-	-	-	23	206	214	226	412	93
Administration Building (1915)										
Square Feet	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Maintenance Warehouse (1889)										
Square Feet (Approx)	18,000	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890
Environmental Center										
Square Feet	7,492	-	-	-	-	-	-	-	-	-

Number of Schools at June 30, 2013
 Elementary = 18
 Middle = 2
 High = 5
 Alternative Education = 2
 Early Childhood = 1

Source: District Records

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

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

School Facilities	Project # (s)	Fiscal Year Ended June 30,											
		2013	2012	2011	2010	2009	2008 (1)	2007 (1)	2006 (1)	2005 (1)	2004 (1)		
Early Childhood Development Center	N/A	\$ 160,365.00	\$ 110,314.00	\$ 110,314.00	\$ 94,208.00	\$ 81,053.00							
South Camden Alternative School	N/A				16,487.00	14,184.00							
Brimm Medical Arts High School	N/A	132,497.00	91,129.00	91,129.00	77,722.00	66,869.00							
Camden High	N/A	678,975.00	867,221.00	467,421.00	399,211.00	343,460.00							
Woodrow Wilson High	N/A	490,902.00	822,362.00	337,919.00	288,123.00	247,887.00							
East Camden Middle	N/A	282,530.00	180,950.00	180,950.00	154,267.00	132,724.00							
Pyne Poynt Family School	N/A	244,313.00	166,306.00	166,306.00	143,276.00	123,268.00							
Veterans Memorial School	N/A	232,822.00	160,457.00	160,457.00	136,603.00	117,527.00							
Bonsall	N/A	282,029.00	180,514.00	180,514.00	153,875.00	132,387.00							
Catto Elementary School	N/A	215,158.00	148,249.00	148,249.00	126,397.00	108,746.00							
Coopers Poynt	N/A	254,785.00	175,282.00	175,282.00	149,557.00	128,672.00							
Cramer	N/A	211,273.00	145,632.00	145,632.00	124,042.00	106,720.00							
Riletta Cream Elementary School	N/A	94,119.00	64,968.00	64,968.00	55,348.00	47,619.00							
Davis Elementary	N/A	231,039.00	159,149.00	159,149.00	135,818.00	116,851.00							
Dudley	N/A	177,623.00	54,939.00	54,939.00	46,712.00	40,189.00							
Forest Hill	N/A	142,343.00	98,106.00	98,106.00	83,611.00	71,935.00							
Hatch Middle	N/A	282,392.00	194,467.00	194,467.00	165,651.00	142,518.00							
Lanning Square	N/A	326,991.00	224,989.00	224,989.00	191,951.00	165,145.00							
McGraw	N/A	78,402.00	54,067.00	54,067.00	45,927.00	39,513.00							
Creative & Performing Arts High School	N/A	37,870.00	26,162.00	26,162.00	22,375.00	19,250.00							
Morgan Village Middle	N/A	260,350.00	179,206.00	179,206.00	152,697.00	131,373.00							
R C Molina Elementary School	N/A	134,742.00	92,873.00	92,873.00	79,293.00	68,220.00							
Parkside	N/A	73,175.00	50,579.00	50,579.00	42,787.00	36,812.00							
Powell	N/A				28,655.00	24,654.00							
Sharp	N/A	118,284.00	81,537.00	81,537.00	69,479.00	59,777.00							
Summer	N/A	172,391.00	118,599.00	118,599.00	101,275.00	87,132.00							
Met East	N/A	55,143.00	37,934.00	37,934.00	32,188.00	27,693.00							
U S Wiggins	N/A	182,441.00	125,575.00	125,575.00	107,163.00	92,198.00							
Washington	N/A	90,956.00	62,788.00	62,788.00	53,385.00	45,930.00							
Whittier	N/A	138,674.00	95,489.00	95,489.00	81,255.00	69,908.00							
H. B. Wilson	N/A	177,623.00	59,735.00	59,735.00	51,030.00	43,904.00							
Yorkship	N/A	207,900.00	143,016.00	143,016.00	122,079.00	105,031.00							
Riggs Center	N/A	138,277.00	95,053.00	95,053.00	81,255.00	69,908.00							
Total School Facilities		6,266,384.00	5,069,647.00	4,185,404.00	3,613,702.00	3,109,057.00							

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

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

Project# (s)	Fiscal Year Ended June 30									
	2013	2012	2011	2010	2009	2008 (1)	2007 (1)	2006 (1)	2005 (1)	2004 (1)
Other Facilities										
Administration Building		\$ 132,552.00	\$ 132,552.00	\$ 113,051.00	\$ 97,264.00					
Supply Warehouse				53,778.00	46,268.00					
Maintenance Warehouse		29,650.00	29,650.00	25,515.00	21,952.00					
Old Catto--Office Space				16,487.00	14,184.00					
Environmental Center		12,845.00	12,645.00	10,599.00	9,118.00					
Skills Development Center				92,246.00	79,364.00					
Total Other Facilities		175,047.00	174,847.00	311,676.00	268,150.00					
Grand Total	\$6,266,384.00	\$5,244,694.00	\$4,360,251.00	\$3,925,378.00	\$3,377,207.00	\$	\$	\$	\$	\$

(1) Information not available as reported as a finding in corresponding years' audit reports.

Source: District Records

CITY OF CAMDEN SCHOOL DISTRICT
INSURANCE SCHEDULE
 As of June 30, 2013
Unaudited

	<u>Coverage</u>
Property/Boiler	\$ 225,000,000.00
General Liability	1,000,000.00
Automobile Liability	1,000,000.00
Commercial Crime	2,000,000.00
Commercial Pollution Legal Liability	2,000,000.00
Commercial Flood	500,000.00
School Leaders Errors & Omissions Liability	3,000,000.00
Excess Liability	20,000,000.00
Students & Athletes	5,000,000.00
Excess Workers' Compensation	1,000,000.00
Public Official Bonds:	
Board Secretary/Business Administrator	200,000.00
Treasurer of School Monies	1,200,000.00

Source: District Records

SINGLE AUDIT SECTION

**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND
STATE OF NEW JERSEY CIRCULAR 04-04-OMB**

INDEPENDENT AUDITOR'S REPORT

The State District Superintendent and
Members of the Advisory Board of Education
City of Camden School District
Camden, New Jersey 08102

Report on Compliance for Each Major Federal and State Program

We have audited the City of Camden School District's compliance with the types of compliance requirements described in the OMB Circular A-133 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, 2013. The School District's major federal and state programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Division of Administration and Finance, Department of Education, State of New Jersey; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and State of New Jersey Circular 04-04-OMB, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards, OMB Circular A-133, and State of New Jersey Circular 04-04-OMB, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City of Camden School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal and State Program

In our opinion, the City of Camden School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and New Jersey Circular 04-04-OMB and which are described in the accompanying Schedule of Findings and Questioned Costs and Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance as findings no.: 2013-8, 2013-9 and 2013-11. Our opinion on each major federal and state program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

Management of the City of Camden School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and State of New Jersey Circular 04-04-OMB, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs and Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance as findings no.: 2013-8 and 2013-9 that we consider to be significant deficiencies.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and State of New Jersey Circular 04-04-OMB. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



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

Voorhees, New Jersey
November 22, 2013

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013

Federal Grantor/ Grantor/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance July 1, 2012
				From	To	
U.S. Department of Education:						
Passed-through State Department of Education:						
Medicaid Initiative	93.778	N/A	\$ 877,318.76	7/1/12	6/30/13	
Impact Aid	84.041	N/A	46,417.71	7/1/12	6/30/13	
Education Jobs Fund	84.410A	N/A	9,627,577.00	7/1/10	6/30/11	\$ (870,626.48)
Education Jobs Fund	84.410A	N/A	24,030.00	7/1/12	6/30/13	
						(870,626.48)
U.S. Department of Agriculture						
Passed-through State Department of Education:						
Child Nutrition Cluster:						
Non-Cash Assistance (Food Distribution):						
National School Lunch Program	10.555	N/A	328,947.95	7/1/12	6/30/13	
Cash Assistance:						
School Breakfast Program	10.553	N/A	1,298,617.17	7/1/11	6/30/12	(401,107.56)
School Breakfast Program	10.553	N/A	1,577,122.40	7/1/12	6/30/13	
National School Lunch Program	10.555	N/A	4,507,977.55	7/1/11	6/30/12	(1,254,411.02)
National School Lunch Program	10.555	N/A	4,655,538.36	7/1/12	6/30/13	
After School Snack Program	10.555	N/A	110,293.48	7/1/11	6/30/12	(29,103.44)
After School Snack Program	10.555	N/A	166,838.10	7/1/12	6/30/13	
Fresh Fruit and Vegetable Program	10.582	N/A	165,959.25	7/1/11	6/30/12	(38,018.76)
Fresh Fruit and Vegetable Program	10.582	N/A	234,564.00	7/1/12	6/30/13	
Fresh Fruit and Vegetable Program	10.582	N/A	15,592.01	7/1/09	6/30/10	6,230.12
						(1,716,410.66)
Total U.S. Department of Agriculture						
U.S. Department of Education						
Passed-through State Department of Education:						
No Child Left Behind:						
Title IA	84.010A	NCLB068013	8,998,826.00	9/1/12	8/31/13	
Title IA	84.010A	NCLB068012	11,679,543.00	9/1/11	8/31/12	(8,332,188.43)
Title IA	84.010A	NCLB068009	13,647,266.00	9/1/08	8/31/09	225,146.65
Title IA	84.010A	NCLB068008	13,474,512.00	9/1/07	8/31/08	24,334.20
Title IA	84.010A	NCLB068005	1,920,642.97	9/1/04	8/31/05	15,142.47
A.R.R.A. - Title IA	84.389	NCLB068011	6,484,538.00	9/1/09	8/31/11	10,983.06
Title IA - SIA	84.377A	NCLB068013	3,739,142.00	9/1/12	8/31/13	
Title IA - SIA	84.377A	NCLB068012	850,507.00	9/1/11	8/31/12	(405,798.38)
Title IA - SIA	84.377A	NCLB068005	223,060.16	9/1/04	8/31/05	35,069.00
Title IA - SIA	84.377A	NCLB068005	151,506.28	9/1/04	8/31/05	69,262.32
Title IA - School Improvement - Wiggins/Cramer	84.377A	NCLB068013	2,766,678.00	9/1/12	8/31/13	
Title IA - School Improvement - Wiggins/Cramer	84.377A	NCLB068012	2,840,754.00	9/1/11	8/31/12	(42,999.70)
Title IA - School Improvement - Camden High	84.377A	NCLB068013	2,000,000.00	9/1/12	8/31/13	
Title IA - School Improvement - Camden High	84.377A	NCLB068012	1,996,213.00	9/1/11	8/31/12	(1,046,190.89)
Title IIA	84.367A	NCLB068013	2,279,052.00	9/1/12	8/31/13	
Title IIA	84.367A	NCLB068012	2,488,248.00	9/1/11	8/31/12	(847,169.72)
Title IIA	84.367A	NCLB068005	652,046.14	9/1/04	8/31/05	401,960.63
Title IIA	84.367A	NCLB068004	185,098.53	9/1/03	8/31/04	185,098.53
Title IID	84.318D	NCLB068012	57,330.10	9/1/11	8/31/12	(7,320.35)
Title IID	84.318D	NCLB068005	139,447.30	9/1/04	8/31/05	96,704.94
Title IID	84.318D	NCLB068004	86,912.23	9/1/03	8/31/04	5,700.92
Title III	84.365	NCLB068013	295,551.00	9/1/12	8/31/13	
Title III	84.365	NCLB068012	326,210.00	9/1/11	8/31/12	(128,375.81)
Title III	84.365	NCLB068005	18,929.70	9/1/04	8/31/05	17,804.70
Title III	84.365	NCLB068004	81,853.53	9/1/03	8/31/04	81,853.53
Title III - Immigrant	84.365	NCLB068013	16,271.00	9/1/12	8/31/13	
Title III - Immigrant	84.365	NCLB068012	69,380.00	9/1/11	8/31/12	(53,196.34)
Title IV	84.186	NCLB068012	10,143.62	9/1/11	8/31/12	3,225.37
Title IV	84.186	NCLB068005	36,078.03	9/1/04	8/31/05	36,078.03
Title V	84.298	NCLB068000	10,969.00	9/1/99	8/31/00	9,106.50
Title V	84.298	NCLB068099	26,000.00	9/1/98	8/31/99	8,024.77
						(9,637,744.00)
Carl D. Perkins Vocational Education	84.048A	PERK068013	195,416.00	7/1/12	6/30/13	
Carl D. Perkins Vocational Education	84.048A	PERK068012	170,582.00	7/1/11	6/30/12	(63,843.96)
Carl D. Perkins Vocational Education	84.048A	PERK068011	218,818.00	7/1/10	6/30/11	30,548.70
Carl D. Perkins Vocational Education	84.048A	PERK068010	251,997.00	7/1/09	6/30/10	27,156.51
						(6,138.75)
After School Learning Program	84.287C	N/A	202,000.00	1/1/01	12/31/01	339.22
Comprehensive School Reform Demonstration Program	84.332A	N/A	195,388.89	9/1/02	8/31/03	85,245.62

Carryover/ Walkover Amount	Cash Received	Adjustments(A)	Budgetary Expenditures	Repayment of Prior Years' Balances	Balance at June 30, 2013		
					Accounts Receivable	Unearned Revenue	Due to Grantor
	\$ 877,318.76 46,417.71 870,626.48		\$ 877,318.76 46,417.71				
			24,030.00		\$ (24,030.00)		
\$ -	1,794,362.95	\$ -	947,766.47	\$ -	(24,030.00)	\$ -	\$ -
	328,947.95		328,947.95				
	401,107.56						
	1,239,395.35		1,577,122.40		(337,727.05)		
	1,254,411.02						
	3,731,941.91		4,655,538.36		(923,596.45)		
	29,103.44						
	142,060.62		166,838.10		(24,777.48)		
	38,018.76						
	185,072.36		221,891.35		(36,818.99)		
							6,230.12
-	7,350,058.97	-	6,950,338.16	-	(1,322,919.97)	-	6,230.12
2,305,907.00 (2,305,907.00)	1,816,252.00 8,453,327.00	(121,138.57)	8,617,186.12		(7,182,574.00) (2,305,907.00)	2,687,546.88	
				225,146.65 24,334.20 15,142.47			10,983.06
	1,445,231.00 576,017.00		1,917,934.31 51,529.54		(2,293,911.00) (274,490.00)	1,821,207.69 393,179.08	
	881,243.00		2,048,606.40		(1,885,435.00)	718,071.60	
	491,198.00		130,457.27		(1,942,836.00)	1,769,379.03	
	1,508,972.00		1,478,545.19		(1,508,802.00)	521,454.81	
2,477,622.00 (2,477,622.00)	1,083,640.00 852,915.00	151,698.83	414,266.83 1,723,496.75 157,444.11		(487,241.00) (1,195,412.00) (2,477,622.00)	535,755.28 3,033,177.25	
	18,785.00			401,960.63 185,098.53			
						11,464.65	
257,172.00 (257,172.00)	128,435.00 236,006.00	(13,923.39)	250,833.83 93,706.80		(167,116.00) (257,172.00)	301,889.17	
				17,804.70 81,853.53			
16,271.00 (16,271.00)	53,109.00	0.01 87.34	9,720.65		(16,271.00)	6,550.36	
							3,225.37
				36,078.03 9,106.50 8,024.77			
-	17,545,130.00	16,724.22	16,893,727.80	1,211,287.19	(21,994,789.00)	11,799,675.80	14,208.43
	149,482.00 85,387.00		155,929.37		(45,934.00)	39,486.63	21,543.04 30,548.70
				27,156.51			
-	234,869.00	-	155,929.37	27,156.51	(45,934.00)	39,486.63	52,091.74
-	-	-	-	339.22	-	-	-
-	-	-	-	85,245.62	-	-	-

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013

Federal Grantor/ Grantor/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance July 1, 2012
				From	To	
I.D.E.A. Part B - Basic	84.027	IDEA068013	\$ 4,032,502.00	9/1/12	8/31/13	
I.D.E.A. Part B - Basic	84.027	IDEA068012	4,233,621.00	9/1/11	8/31/12	\$ (441,072.88)
A.R.R.A. - I.D.E.A. Part B - Basic	84.391	IDEA068011	4,011,818.00	9/1/09	8/31/11	285,047.02
I.D.E.A. Part B - Preschool	84.173	IDEA068013	142,840.00	9/1/12	8/31/13	
I.D.E.A. Part B - Preschool	84.173	IDEA068012	146,068.00	9/1/11	8/31/12	(4,065.19)
I.D.E.A. Part B - Preschool	84.173	IDEA068009	145,888.00	9/1/08	8/31/09	4,145.00
A.R.R.A. - I.D.E.A. Part B - Preschool	84.392	IDEA068011	144,021.00	9/1/09	8/31/11	2,143.50
						<u>(153,802.55)</u>
Elementary and Secondary Counseling	84.215E	N/A	385,742.00	4/1/11	3/31/12	(100,254.11)
Elementary and Secondary Counseling	84.215E	N/A	772,258.00	4/1/09	3/31/11	(358,339.21)
						<u>(458,593.32)</u>
Fit for Life Project	84.215F	N/A	453,646.00	10/1/11	9/30/14	(183,299.26)
Teaching American History Program	84.215X	U215X100096	165,998.00	9/1/12	8/31/13	
Teaching American History Program	84.215X	U215X100096	165,998.00	9/1/11	8/31/12	(132,941.23)
						<u>(132,941.23)</u>
Comprehensive High School Smaller Learning Communities	84.215L	S215L060112	1,612,737.00	10/1/06	9/30/12	(72,971.72)
Mental Health Systems Collaborative Project	84.215M	Q215M100003	389,200.00	7/1/10	6/30/13	(27,893.12)
Race to the Top	84.413A	N/A	930,157.00	9/1/11	11/30/15	-
Counseling Grant	84.215E	S215E120107	1,133,955.00	10/1/12	9/30/15	-
Helping Everyone Achieve Through Reading Grant	84.215G	S215G120009	483,756.00	10/1/12	9/30/14	-
Total U.S. Department of Education						<u>(10,587,799.11)</u>
U.S. Department of Human Services						
Passed-through State Department of Human Services:						
Adolescent and Family Life Demonstration Project	93.995	N/A	300,000.00	7/15/05	7/14/06	(4,800.00)
School Based Teen Parenting Program	93.995	N/A	200,000.00	7/1/03	6/30/04	1,548.07
School Based Youth Services Program	93.995	N/A	1,802,002.00	7/1/12	6/30/13	
School Based Youth Services Program	93.995	N/A	1,768,402.00	7/1/11	6/30/12	26,129.37
School Based Youth Services Program	93.995	N/A	1,742,648.00	7/1/07	6/30/08	1,330.75
School Based Youth Services Program	93.995	N/A	141,661.00	N/A	N/A	8,905.81
School Based Youth Services Program	93.995	N/A	1,350,000.00	N/A	N/A	149,458.17
School Based Youth Services Program	93.995	N/A	496,781.00	1/1/03	12/31/03	27,510.85
School Based Youth Services Program	93.995	N/A	300,000.00	1/1/05	12/31/05	243,032.00
School Based Youth Services Program	93.995	N/A	286,927.00	1/1/02	12/31/02	1,191.75
School Based Youth Services Program	93.995	N/A	301,327.00	7/1/96	9/30/97	1,445.73
School Based Youth Services Program	93.995	N/A	128,000.00	7/1/97	9/30/98	230.00
School Based Youth Services Program	93.995	N/A	251,803.00	7/1/97	9/30/98	3,167.41
School Based Youth Services Program	93.995	N/A	11,000.00	5/1/99	9/30/99	1,952.61
School Based Youth Services Program	93.995	N/A	261,976.00	1/1/00	12/31/00	3,269.19
School Based Youth Services Program-Summer Transition	93.995	N/A	28,000.00	7/1/00	6/30/01	3,070.59
School Based Youth Services Program	93.995	N/A	272,068.00	1/1/01	12/31/01	3,834.75
School Based Youth Services Program	93.995	N/A	712,144.00	7/1/04	9/30/05	(115,787.19)
School Based Youth Services Program	93.995	N/A	1,768,002.00	9/1/08	8/31/09	60,975.65
School Based Youth Services Program	93.995	N/A	1,768,002.00	9/1/09	8/31/10	54,767.17
School Based Youth Services Program	93.995	N/A	1,768,402.00	9/1/10	8/31/11	7,256.74
School Based Youth Services Program	93.995	N/A	200,000.00	7/1/02	6/30/03	560.34
School Based Child Care	93.995	N/A	200,000.00	7/1/01	6/30/02	550.40
School Based Child Care	93.995	N/A	200,000.00	7/1/00	6/30/01	4,065.20
School Based Child Care	93.995	N/A	200,000.00	7/1/99	6/30/00	26,374.31
School Based Child Care	93.995	N/A	200,000.00	7/1/98	6/30/99	3,141.70
School Based Young Dads	93.995	N/A	5,632.00	7/1/96	6/30/97	1,456.02
Sisters In Progress	93.xxx	N/A	16,536.00	7/1/95	6/30/96	112.00
Sisters In Progress	93.xxx	N/A	13,229.00	7/1/96	6/30/98	1,683.35
Sisters In Progress	93.xxx	N/A	8,922.00	7/1/97	6/30/98	140.61
School Based Disaffected Youth	93.xxx	N/A	285,576.00	11/1/03	10/31/04	13,290.01
School Based Disaffected Youth	93.xxx	N/A	285,576.00	11/1/02	10/31/03	29,139.14
School Based Disaffected Youth	93.xxx	N/A	900,000.00	1/1/03	12/31/03	453,189.22
Total U.S. Department of Human Services						<u>1,012,191.72</u>

Carryover/ Walkover Amount	Cash Received	Adjustments(A)	Budgetary Expenditures	Repayment of Prior Years' Balances	Balance at June 30, 2013		
					Accounts Receivable	Unearned Revenue	Due to Grantor
\$ 1,515,700.12 (1,515,700.12)	\$ 1,608,333.00 989,792.00	\$ 0.91	\$ 4,580,619.22		\$ (2,424,169.00) (966,981.00)	\$ 967,583.81	
127,468.81 (127,468.81)	91,560.00	0.41	160,254.22		(142,840.00) (39,974.00)	110,055.00	\$ 285,047.02
				\$ 4,145.00			2,143.50
-	2,689,685.00	1.32	4,740,873.44	4,145.00	(3,573,964.00)	1,077,638.81	287,190.52
					(125,928.00) (358,339.21)	25,673.89	
-	-	-	-	-	(484,267.21)	25,673.89	-
-	233,531.19	-	165,764.05	-	(220,114.81)	104,582.69	-
53,468.77 (53,468.77)	164,382.85 186,410.00		191,385.14		(1,615.15)	28,081.63	
-	350,792.85	-	191,385.14	-	(1,615.15)	28,081.63	-
-	60,110.00	416.22	92,498.28	-	(121,061.00)	16,117.22	-
-	94,649.26	-	182,060.91	-	(209,878.74)	94,573.97	-
-	58,968.00	-	222,173.68	-	(871,189.00)	707,983.32	-
-	111,576.00	-	194,192.26	-	(1,022,379.00)	939,762.74	-
-	44,800.00	-	69,298.59	-	(438,956.00)	414,457.41	-
-	21,424,111.30	17,141.76	22,907,903.52	1,328,173.54	(28,984,147.91)	15,248,034.11	353,490.69
		4,800.00					1,548.07
	1,785,902.00	613.17	1,761,343.46		(16,100.00)	40,658.54	26,742.54 1,330.75 8,905.81 149,458.17 27,510.85 243,032.00 1,191.75 1,445.73 230.00 3,167.41 1,952.61 3,269.19 3,070.59 3,834.75
					(115,787.19)		60,975.65 54,767.17 7,256.74 560.34 550.40 4,065.20 26,374.31 3,141.70 1,456.02 112.00 1,683.35 140.61 13,290.01 29,139.14 453,189.22
-	1,785,902.00	5,413.17	1,761,343.46	-	(131,887.19)	40,658.54	1,133,392.08

(Continued)

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013

<u>Federal Grantor/</u>	<u>Federal</u>	<u>Grant or</u>	<u>Program or</u>	<u>Grant Period</u>		<u>Balance</u>
<u>Grantor/Program Title</u>	<u>CFDA</u>	<u>State Project</u>	<u>Award</u>	<u>From</u>	<u>To</u>	<u>July 1, 2012</u>
	<u>Number</u>	<u>Number</u>	<u>Amount</u>			
U.S. Department of Labor Passed through State Department of Education Jobs for America's Graduates	16.783	12-MJ42-B07	\$ 117,185.00	7/1/11	6/30/12	<u>\$ (65,707.65)</u>
U.S. Environmental Protection Agency Environmental Protection Agency Toxic Monitoring Program	N/A	N/A	19,600.00	7/1/00	6/30/01	<u>1,920.04</u>
U.S. Department of Law & Public Safety Passed through State Department of Law & Public Safety Truancy Reduction and Youth Services	16.540	N/A	160,000.00	7/1/11	9/30/13	<u>-</u>
Total Special Revenue Fund						<u>(9,639,395.00)</u>
Total Federal Financial Assistance						<u>\$ (12,226,432.14)</u>

(A) See Note 5 to the Schedules of Expenditures of Federal Awards and State Financial Assistance

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

Carryover/ Walkover Amount	Cash Received	Adjustments(A)	Budgetary Expenditures	Repayment of Prior Years' Balances	Balance at June 30, 2013		
					Accounts Receivable	Unearned Revenue	Due to Grantor
\$ -	\$ 82,867.00	\$ -	\$ 46,753.68	\$ -	\$ (34,318.00)	\$ 4,723.67	\$ -
-	-	-	-	-	-	-	1,920.04
-	125,017.80	-	125,017.80	-	(34,982.20)	34,982.20	-
-	23,417,898.10	22,554.93	24,841,018.46	1,328,173.54	(29,185,335.30)	15,328,398.52	1,488,802.81
\$ -	\$ 32,562,320.02	\$ 22,554.93	\$ 32,739,123.09	\$ 1,328,173.54	\$ (30,532,285.27)	\$ 15,328,398.52	\$ 1,495,032.93

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Expenditures of State Financial Assistance
For the Fiscal Year Ended June 30, 2013

<u>State Grantor/ Program Title</u>	<u>Grant or State Project Number</u>	<u>Program or Award Amount</u>	<u>Local Share</u>	<u>Grant Period</u>		<u>Balance at June 30, 2012</u>	
				<u>From</u>	<u>To</u>	<u>Unearned Revenue/ Accounts Receivable</u>	<u>Due to Grantor</u>
State Department of Education:							
Equalization Aid	495-034-5120-078	\$ 210,051,596.00		7/1/12	6/30/13		
Equalization Aid	495-034-5120-078	213,241,532.00		7/1/11	6/30/12	\$ (20,813,307.00)	
Security Aid	495-034-5120-084	5,754,666.00		7/1/12	6/30/13		
Security Aid	495-034-5120-084	5,840,646.00		7/1/11	6/30/12	(570,073.00)	
Adjustment Aid	495-034-5120-085	47,613,798.00		7/1/12	6/30/13		
Adjustment Aid	495-034-5120-085	50,216,444.00		7/1/11	6/30/12	(4,901,345.00)	
Transportation Aid	495-034-5120-014	4,427,461.00		7/1/12	6/30/13		
Transportation Aid	495-034-5120-014	4,410,994.00		7/1/11	6/30/12	(430,532.00)	
Nonpublic School Transportation Aid	495-034-5120-014	35,001.42		7/1/12	6/30/13		
Nonpublic School Transportation Aid	495-034-5120-014	44,205.41		7/1/11	6/30/12	(44,205.41)	
Special Education Aid	495-034-5120-089	8,058,107.00		7/1/12	6/30/13		
Special Education Aid	495-034-5120-089	7,727,500.00		7/1/11	6/30/12	(754,237.00)	
Tuition Reimbursement for Homeless Students	495-034-5120-078	718,359.00		7/1/12	6/30/13		
Tuition Reimbursement for Homeless Students	495-034-5120-078	60,229.91		7/1/12	6/30/13		
Tuition Reimbursement for Homeless Students	495-034-5120-078	279,895.00		7/1/11	6/30/12	(279,895.00)	
Extraordinary Special Education Costs Aid	100-034-5120-473	503,063.00		7/1/12	6/30/13		
Extraordinary Special Education Costs Aid	100-034-5120-473	623,179.00		7/1/11	6/30/12	(623,179.00)	
Reimbursed TPAF Social Security Contributions	495-034-5095-002	9,063,658.44		7/1/12	6/30/13		
Reimbursed TPAF Social Security Contributions	495-034-5095-002	8,592,990.12		7/1/11	6/30/12	(426,418.92)	
Total General Fund						(28,843,192.33)	\$ -
State Department of Education:							
N.J. Nonpublic Aid:							
Textbook Aid	100-034-5120-064	55,217.00		9/1/12	6/30/13		
Textbook Aid	100-034-5120-064	46,486.00		9/1/11	6/30/12		4,726.19
Auxiliary Services:							
Compensatory Education	100-034-5120-067	1,375,602.00		9/1/12	6/30/13		
Compensatory Education	100-034-5120-067	968,748.00		9/1/11	6/30/12		85,916.68
English as a Second Language	100-034-5120-067	125,332.00		9/1/12	6/30/13		
English as a Second Language	100-034-5120-067	124,996.00		9/1/11	6/30/12		40,175.20
Transportation	100-034-5120-068	79,205.00		9/1/12	6/30/13		
Transportation	100-034-5120-068	67,944.00		9/1/11	6/30/12		48,891.25
Home Instruction	100-034-5120-067	15,590.00		9/1/12	6/30/13		
Home Instruction	100-034-5120-067	13,973.00		9/1/10	6/30/11		
Handicapped Services:							
Examination and Classification	100-034-5120-066	157,806.00		9/1/12	6/30/13		
Examination and Classification	100-034-5120-066	152,124.00		9/1/11	6/30/12		9,826.72
Corrective Speech	100-034-5120-066	159,286.00		9/1/12	6/30/13		
Corrective Speech	100-034-5120-066	102,681.00		9/1/11	6/30/12		7,577.04
Supplementary Instruction	100-034-5120-066	111,916.00		9/1/12	6/30/13		
Nursing Services Aid	100-034-5120-070	76,640.00		9/1/12	6/30/13		
Nursing Services Aid	100-034-5120-070	66,398.00		9/1/11	6/30/12		13,190.75
Technology Initiative Aid	100-034-5120-573	20,378.00		9/1/12	6/30/13		
Preschool Education Aid	495-034-5120-086	27,567,994.00	\$ 967,884.00	7/1/12	6/30/13		
Preschool Education Aid	495-034-5120-086	25,533,940.00	1,132,325.00	7/1/11	6/30/12	(1,697,997.49)	
Preschool Education Aid	495-034-5120-086	24,278,804.00	819,994.00	7/1/10	6/30/11	2,560,711.72	
Preschool Education Aid	495-034-5120-086	23,798,996.00		7/1/09	6/30/10	19,618.91	607,260.00
Health Start Project	N/A	44,150.00		9/1/10	8/31/11	(3,428.37)	
Health Start Project	N/A	44,150.00		9/1/08	8/31/09		219.28
Health Start Project	N/A	44,150.00		6/1/07	5/31/08	(3,846.99)	
Health Start Project	N/A	44,150.00		6/1/04	5/31/05		127.28
Health Start Project	N/A	44,150.00		6/1/02	5/31/03		6,408.46
Governor's Initiative on Autism	100-034-5065-090	224,290.00		4/1/07	6/30/08	(6,629.38)	

Carryover/ (Walkover) Amount	Cash Received	Adjustment (A)	Budgetary Expenditures	Repayment of Prior Years' Balances	Balance at June 30, 2013			Memo	
					Accounts Receivable	Interfund Payable/ Unearned Revenue	Due to Grantor	Budgetary Receivable June 30, 2013	Cumulative Total Expenditures
	\$ 189,537,560.00		\$ 210,051,596.00		\$ (20,514,036.00)			\$ (20,514,036.00)	\$ 210,051,596.00
	20,813,307.00								
	5,192,655.00		5,754,666.00		(562,011.00)			(562,011.00)	5,754,666.00
	570,073.00								
	42,963,744.00		47,613,798.00		(4,650,054.00)			(4,650,054.00)	47,613,798.00
	4,901,345.00								
	3,995,067.00		4,427,461.00		(432,394.00)			(432,394.00)	4,427,461.00
	430,532.00								
			35,001.42		(35,001.42)				35,001.42
	44,205.41								
	7,271,137.00		8,058,107.00		(786,970.00)			(786,970.00)	8,058,107.00
	754,237.00								
			718,359.00		(718,359.00)				718,359.00
	52,509.41		60,229.91		(7,720.50)				60,229.91
	279,895.00								
			503,063.00		(503,063.00)				503,063.00
	623,179.00								
	9,063,658.44		9,063,658.44						9,063,658.44
	426,418.92								
\$ -	286,919,523.18	\$ -	286,285,939.77	\$ -	(28,209,608.92)	\$ -	\$ -	(26,945,465.00)	286,285,939.77
	55,217.00		54,245.07				971.93		54,245.07
		(0.19)		4,726.00					
	1,375,602.00		757,924.65	85,917.00			617,677.35		757,924.65
	125,331.98	0.32	63,688.64	40,175.00			61,643.34		63,688.64
	79,205.00	(0.20)	21,714.56	48,891.00			57,490.44		21,714.56
		(0.25)	15,590.00		(15,590.00)				15,590.00
	13,973.00	(13,973.00)							
	157,806.00		132,816.60				24,989.40		132,816.60
	159,286.00	0.28	90,384.84	9,827.00			68,901.16		90,384.84
		(0.04)		7,577.00					
	111,916.00		77,150.56				34,765.44		77,150.56
	76,640.00		76,640.00						76,640.00
		0.25		13,191.00					
	20,378.00		19,449.21				928.79		19,449.21
3,029,520.00	25,779,078.60		28,665,587.19		(2,756,799.40)	2,899,810.81		(2,756,800.00)	28,665,587.19
(449,189.37)	2,553,414.00	(20.00)				406,207.14			
(2,560,711.72)				607,260.00					
(19,618.91)									
		3,428.37							
				219.28					
		3,846.99							
				127.28					
				6,408.46					
		6,629.38							

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Expenditures of State Financial Assistance
For the Fiscal Year Ended June 30, 2013

<u>State Grantor/ Program Title</u>	<u>Grant or State Project Number</u>	<u>Program or Award Amount</u>	<u>Local Share</u>	<u>Grant Period</u>		<u>Balance at June 30, 2012</u>	
				<u>From</u>	<u>To</u>	<u>Unearned Revenue/ Accounts Receivable</u>	<u>Due to Grantor</u>
Passed-through City of Camden:							
Municipal Drug Alliance Grant - Anti-Drug Awareness Campaign-Preventive	N/A	\$ 10,000.00		9/1/01	6/30/02	\$ 157.99	
	N/A	10,000.00		1/1/02	12/31/02	198.93	
	N/A	10,000.00		1/1/03	12/31/03	16.15	
	N/A	10,000.00		1/1/04	12/31/04	319.96	
Department of Labor and Workforce Development							
Adult Basic Education	100-034-5062-028	48,600.00		7/1/12	6/30/13		
Adult Basic Education	100-034-5062-028	48,000.00		7/1/11	6/30/12	(13,694.47)	
Adult Basic Education	100-034-5062-028	248,600.00		7/1/07	6/30/08		\$ 1,408.00
Department of Treasury:							
Education Programs and Student Services--							
Governor's School of Excellence Award	N/A	13,352.55		7/1/04	6/30/05		579.07
Total Special Revenue Fund						855,426.96	826,305.92
New Jersey School Development Authority							
Additional State School Building Aid - SDA Grants (NJSDA Managed)	Various	303,700,353.88	(NC)	Unavailable		(13,671,372.22)	
Additional State School Building Aid - SDA Grants (District Managed)	Various	2,755,007.02		Unavailable		(1,401,671.46)	
Total Capital Projects Fund						(15,073,043.68)	-
National School Breakfast Program (State Share)	100-010-3360-067	90,496.18		7/1/11	6/30/12	(25,080.72)	
National School Lunch Program (State Share)	100-010-3360-067	94,295.26		7/1/12	6/30/13		
Total Enterprise Fund						(25,080.72)	-
						\$ (43,085,889.77)	\$ 826,305.92

(A) See Note 5 to the Schedules of Expenditures of Federal Awards and State Financial Assistance

(NC) Non-Cash Award--See Note 7 to the Schedules of Expenditures of Federal Awards and State Financial Assistance

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

Carryover/ (Walkover) Amount	Cash Received	Adjustment (A)	Budgetary Expenditures	Repayment of Prior Years' Balances	Balance at June 30, 2013			Memo	
					Accounts Receivable	Interfund Payable/ Unearned Revenue	Due to Grantor	Budgetary Receivable June 30, 2013	Cumulative Total Expenditures
		\$ (157.99)							
		(198.93)							
		(16.15)							
		(319.96)							
	\$ 30,038.00		\$ 47,815.80		\$ (18,562.00)	\$ 784.20			\$ 47,815.80
				\$ 1,408.00	(15,762.57)	2,068.10			
				579.07					
\$ -	30,537,885.58	\$ (781.12)	30,023,007.12	\$ 826,306.09	(2,806,713.97)	3,308,870.25	\$ 867,367.85	\$ (2,756,800.00)	30,023,007.12
	5,891,494.09	2,811,347.85	5,891,494.09		(10,860,024.37)				292,840,329.51
	136,400.00		485,600.00		(1,750,871.46)				2,441,814.82
-	6,027,894.09	2,811,347.85	6,377,094.09	-	(12,610,895.83)	-	-	-	295,282,144.33
	25,080.72								
	70,912.88		94,295.26		(23,382.38)				94,295.26
-	95,993.60	-	94,295.26	-	(23,382.38)	-	-	-	94,295.26
\$ -	\$ 323,581,296.45	\$ 2,810,566.73	\$ 322,780,336.24	\$ 826,306.09	\$ (43,650,601.10)	\$ 3,308,870.25	\$ 867,367.85	\$ (29,702,265.00)	\$ 611,685,386.48

CITY OF CAMDEN SCHOOL DISTRICT
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Fiscal Year Ended June 30, 2013

Note 1: GENERAL

The accompanying schedules of expenditures of federal awards and state financial assistance include federal and state award activity of the City of Camden School District (hereafter referred to as the "School District"). The School District is defined in note 1 to the School District's basic financial statements. All federal and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules of expenditures of federal awards and state financial assistance.

Note 2: BASIS OF ACCOUNTING

The accompanying schedules of expenditures of federal awards and state financial assistance are presented using the budgetary basis of accounting, with the exception of programs recorded in the food service fund, which 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. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The general fund is presented in the accompanying schedules on the modified accrual basis with the exception of the revenue recognition of the one or more deferred June state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, payments are not recognized until the subsequent budget year due to the state deferral and recording of the one or more June state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting 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 net adjustment to reconcile revenues from the budgetary basis to the GAAP basis is \$524,029.00 for the general fund and (\$1,306,386.62) for the special revenue fund. The net adjustment to reconcile expenditures from the budgetary basis to the GAAP basis is (\$1,102,980.62) 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.

Note 3: RELATIONSHIP TO FINANCIAL STATEMENTS (CONT'D)

Awards and financial assistance expenditures are reported in the School District's basic financial statements on a GAAP basis as presented as follows:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
General	\$ 947,766.47	\$286,285,939.77	\$287,233,706.24
Special Revenue	24,260,045.97	29,500,778.50	53,760,824.47
Capital Projects		6,377,094.09	6,377,094.09
Food Service	6,950,338.16	94,295.26	7,044,633.42
Total Awards and Financial Assistance	<u>\$ 32,158,150.60</u>	<u>\$322,258,107.62</u>	<u>\$354,416,258.22</u>

Note 4: RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

Note 5: ADJUSTMENTS

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

<u>Adjustment</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
Grants Receivable Canceled	\$ 156,498.83	\$ 13,904.74	\$ 170,403.57
Rounding Adjustments	1.32	0.17	1.49
Current Year NJSDA Grant Revenue:			
NJSDA Managed Projects		(3,080,146.24)	(3,080,146.24)
Revenue Realized in Prior Year		5,891,494.09	5,891,494.09
Unexpended Balances Canceled	(135,061.96)	(14,686.03)	(149,747.99)
Favorable Liquidation of Prior Year Encumbrances	1,116.74		1,116.74
Total Adjustments	<u>\$ 22,554.93</u>	<u>\$ 2,810,566.73</u>	<u>\$ 2,833,121.66</u>

Note 6: OTHER

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distribution, respectively. 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 ended June 30, 2013.

The State of New Jersey also makes TPAF post-retirement medical and pension contribution expenditures on behalf of the School District. These expenditures are not subject to New Jersey OMB Circular 04-04 because the contributions are made by the State directly and do not have any compliance related requirements, and therefore have not been included on the Schedule of Expenditures of State Financial Assistance, as directed by the funding agency.

Note 7: NEW JERSEY SCHOOL DEVELOPMENT AUTHORITY

Certain school construction project expenditures are made by the New Jersey School Development Authority (NJSDA) "on-behalf" of the school district. The amount of expenditures stated on the Schedule of State Financial Assistance as "NJSDA Managed" represents those made on behalf of the school district by the NJSDA during the fiscal year. Such expenditures are not considered in the single audit major program determination.

Note 8: SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in OMB Circular A-133; amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the Schedule of Expenditures of Federal Awards. The following funds by program are included in schoolwide programs in the School District:

Title I, Part A of NCLB	\$ 5,366,529.00
Title II, Part A of NCLB	<u>459,000.00</u>
Total	<u>\$ 5,825,529.00</u>

Note 9: MAJOR PROGRAMS

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

**CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2013**

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued _____ Unmodified _____

Internal control over financial reporting:

 Material weaknesses identified? _____ X _____ yes _____ no

 Were significant deficiencies identified that were not considered to be a material weakness? _____ X _____ yes _____ none reported

Noncompliance material to financial statements noted? _____ yes _____ X _____ no

Federal Awards

Internal control over compliance:

 Material weaknesses identified? _____ yes _____ X _____ no

 Were significant deficiencies identified that were not considered to be material weaknesses? _____ X _____ yes _____ none reported

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

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section .510(a))? _____ X _____ yes _____ no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.010A	Title IA
84.377A	Title IA - School Improvement
84.367A	Title IIA
84.027	I.D.E.A. Part B: Basic
84.173	I.D.E.A. Part B: Preschool
93.995	School Based Youth Services Program
10.553	School Breakfast Program
10.555	National School Lunch Program
10.555	After School Snack Program
10.555	National School Lunch Program - Food Distribution Program

Dollar threshold used to determine Type A programs _____ \$982,174 _____

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, 2013**

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

State Financial Assistance

Internal control over compliance:

Material weaknesses identified? ___ yes X no

Were significant deficiencies identified that were not considered to be material weaknesses? X yes ___ none reported

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

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section .510(a)) or New Jersey Circular 98-07-OMB? X yes ___ no

Identification of major programs:

<u>GMIS Numbers</u>	<u>Name of State Program</u>
495-034-5120-078	Equalization Aid
495-034-5120-084	Security Aid
495-034-5120-089	Special Education Aid
495-034-5120-085	Adjustment Aid
495-034-5120-014	Transportation Aid
495-034-5095-002	Reimbursed TPAF Social Security Contributions
495-034-5120-086	Preschool Education Aid

Dollar threshold used to determine Type A 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, 2013

Section 2- Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Government Auditing Standards and with audit requirements as prescribed by the Division of Administration and Finance, Department of Education, State of New Jersey.

Finding No. 2013-1

Criteria or Specific Requirement

N.J.S.A. 18A:17-9 and good internal control require the preparation of accurate monthly reconciliations of all bank accounts prior to the completion of the secretary's monthly report.

Condition

The District cash reconciliations for the food service, net payroll, payroll agency and student activity accounts were not prepared in accordance with N.J.S.A. 18A:17-9 and included adjustments that were not identified.

Context

The food service account reconciliations were missing deposits in transit for receipts received and not deposited until the subsequent month. The food service reconciliation did not agree with the District's general ledger. The student activity account reconciliation included deposits in transit for receipts that were deposited erroneously into the food service account. The student activity account reconciliation included unidentified reconciling items. The payroll account reconciliations had outstanding checklists that included checks that were cleared by the bank, outstanding checks and wires that were over a year old, a check clearly marked "VOID" that was cleared by the bank and reconciling items that were adjusted during the prior year. The reconciliation process should have identified these items and initiated a correction process.

Effect

Accounting in the District's financial records related to those accounts including revenues/receipts and expenses /disbursements may not be accurate. The cumulative effect of the unrecorded or identified items of the financial statements was immaterial.

Cause

Unknown

Recommendation

That the District accurately reconcile its food service, net payroll, payroll agency and student activity cash accounts and identify all adjustments in accordance with N.J.S.A.18A:17-9.

View of Responsible Officials and Planned Corrective Action

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

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2013

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

Finding No. 2013-2

Criteria or Specific Requirement

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

Condition

Food service and student activity receipts were not deposited promptly.

Context

Our test of food service receipts and student activity receipts disclosed a number of receipts that were not deposited promptly.

Effect

The District did not comply with N.J.A.C. 6A:23-16.12. Furthermore, the possibility of misplaced or missing monies is increased when deposits are not made promptly.

Cause

Per conversations with District management, we were informed that some of these receipts were picked up by an armored car service three times a week. The armor car service is responsible for cash counts prior to delivery of deposits to the bank. This process is not performed immediately and this delay is the reason for the lateness of some deposits.

Recommendation

That all food service and student activity receipts be deposited promptly.

View of Responsible Officials and Planned Corrective Action

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

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2013

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

Finding No. 2013-3

Criteria or Specific Requirement

The State Department of Education requires districts to maintain a capital asset record that accounts for all assets whose historical value or estimated historical value is at least \$2,000.00.

Condition

The District's capital asset record did not account for all the assets owned by the District and did report depreciation by function.

Context

Our examination of the District's capital asset record disclosed that a prior year adjustment for the addition of two schools to the asset record was not recorded correctly. The combined value of the schools and related equipment as identified in the 2009-10 school year needed to be increased by \$14,245,215.52. The District improperly decreased the schools' value to \$14,245,215.52 resulting in a misstatement of \$50,683,000.52. Additionally, a 2010-11 replacement of a heating and air conditioning system with a total cost of \$236,435.13 was not included in the asset record. These assets are included in the capital assets reported in the June 30, 2013 Comprehensive Annual Financial Report. We also noted that depreciation is not allocated by function as required.

Effect

As a result of the above noted omissions, the District's capital asset record is not in agreement with the June 30, 2013 financial statements and does not account for all assets owned by the District.

Cause

Unknown

Recommendation

That the District's capital asset record account for all the assets owned by the District and reports depreciation by function.

View of Responsible Officials and Planned Corrective Action

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

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2013

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

Finding No. 2013-4

Criteria or Specific Requirement

N.J.A.C. 6A:23A-5.29(a)(3) requires Districts with legal costs in excess of 130% of the Statewide average to establish internal control procedures for the reduction of costs or to provide evidence that such procedures would not result in legal cost reductions.

Condition

Legal costs incurred by the District for the school year ending June 30, 2012 and 2013 exceeded 130% of the Statewide average and the District did not respond as required by N.J.A.C. 6A:23A-5.29(a)(3).

Context

The District did not implement controls to reduce legal cost nor did it provide evidence that implementing controls would not result in a decrease in legal costs.

Effect

The District did not comply with N.J.A.C. 6A:23A-5.29(a)(3) requirements.

Cause

Unknown

Recommendation

That the District comply with N.J.A.C. 6A:23A-5.29(a)(3) requirements when its legal costs exceed 130% of the Statewide average.

View of Responsible Officials and Planned Corrective Action

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

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2013

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

Finding No. 2013-5

Criteria or Specific Requirement

The District is responsible for the reconciliation of its payroll agency account. Part of the reconciliation is the preparation of an analysis of the balance detailing the amount of withholdings payable to the various payroll agencies.

Condition

The District did not prepare a payroll agency analysis as part of its payroll agency account reconciliation. This resulted in an accumulation of funds in this account that did not agree with liabilities subsequently paid to payroll agencies and also indicated unidentified monies in the payroll agency account.

Context

As part of our payroll audit procedures, we compared the amounts remitted to payroll agencies subsequent to June 30, 2013 to the amount the amount of cash maintained in the District's payroll agency account at June 30, 2013 and differences were noted. We also determined that unidentified monies have accumulated in the account.

Effect

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

Cause

The District did not maintain this analysis monthly and an accumulation of differences over the years contributes to the unidentified balances.

Recommendation

That the District's payroll agency cash reconciliation process include an analysis of the account that accurately allocates cash activity, liabilities correspond to subsequent payments and differences be investigated for proper resolution.

View of Responsible Officials and Planned Corrective Action

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

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2013

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

Finding No. 2013-6

Criteria or Specific Requirement

Workers compensation insurance benefits are not taxable earnings for an employee.

Condition

The District did not properly adjust employees' taxable wages for employees receiving workers compensation benefits.

Context

Our test of employees' wages, who were receiving workers compensation benefits, disclosed that wages reported on the employee W-2 Forms were not properly adjusted for the amount of workers compensation benefits received by each employee per the supporting documentation provided.

Effect

Employee W-2 Forms, for employees receiving workers compensation benefits, did not accurately reflect the correct amount of taxable wages.

Cause

Unknown

Recommendation

That the District properly adjust employees' taxable wages for employees receiving workers compensation benefits.

View of Responsible Officials and Planned Corrective Action

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

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2013

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

Finding No. 2013-7

Criteria or Specific Requirement

The District established a record keeping system for athletic events that included tickets, game reports and a reconciliation process that is designed to ensure proper accounting and depositing of game receipts.

Condition

The District could not account for all athletic event tickets.

Context

Our test of event tickets and game reports disclosed that 526 tickets were not reported on game reports and were not included in the unused ticket inventory provided for audit.

Effect

The District cannot be sure that receipts associated with these tickets were collected and properly deposited.

Cause

Unknown

Recommendation

That the District comply with its established control system for the sale of athletic event tickets and account for all event tickets.

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, 2013

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

Finding No. 2013-8

Criteria or Specific Requirement

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law) provides guidance to districts regarding purchasing, bids, quotations and state contracts.

Condition

The District did not comply completely with purchasing, bids, quotations and state contract guidance provided by N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law).

Context

The following items were noted regarding the District's purchasing procedures:

1. Purchases made from one vendor via a state contract could not be verified through the state contract website.
2. One transportation company was paid in excess of the bid threshold and evidence that bids were obtained was not available.
3. Two services were acquired through cooperative (Joint Purchasing Contracts) agreements and the identifier number was not present on the payment voucher.
4. The District utilized one vendor for a number of projects based on an agreement entered into several years ago. Audit procedures could not determine if the projects were included in the scope of the original agreement.
5. 1 out of 15 quotations tested indicated that only one quote was obtained. A minimum of two quotes should be acquired.
6. The bid packet for a vendor awarded a contract was not available for examination.
7. The District failed to advertise the award of one professional service contract.

Effect

The District did not comply with N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law) guidance.

Cause

Unknown

Recommendation

That the District comply completely with purchasing, bids, quotations and state contract guidance provided by N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law).

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, 2013

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

Finding No. 2013-10

Criteria or Specific Requirement

Local Finance Board Notice 2010-3 states that all school districts must acquire a Political Contribution Disclosure, 271 Form for all contracts \$17,500.00 or greater, regardless of the basis upon which the contract was awarded.

Condition

The District did not acquire a Political Contribution Disclosure, 271 Form for all contracts \$17,500.00 or greater as required by the Department of Community Affairs' Local Finance Board Notice 2010-3.

Context

Our tests of District purchasing, bids, contracts and quotations revealed nine out of thirty-seven vendors paid \$17,500.00 or greater did not have a Political Contribution Disclosure, 271 Form on file.

Effect

The District did not comply with Local Finance Board Notice 2010-3.

Cause

Unknown

Recommendation

That the District acquire a Political Contribution Disclosure, 271 Form for all contracts \$17,500.00 or greater as required by the Department of Community Affairs' Local Finance Board Notice 2010-3.

View of Responsible Officials and Planned Corrective Action

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

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2013

Section 3- Schedule of Federal Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major Federal programs, as required by OMB Circular A-133.

Finding No. 2013-11

Information on the Federal Program

N.C.L.B – Title I C.F.D.A No. 84-010A

Criteria or Specific Requirement

Title I “Basic Guidelines” section A-87, Attachment B indicates that salaries charged to federal grants should be approved and specifically identified in the governing body’s minutes and that the charge should be supported by personnel activity reports, i.e. time and attendance reports and salary distribution reports.

Condition

The District did not approve and specifically identify its salaries charged to Title I in the governing body’s minutes and could not provide support for its charges as required by Title I “Basic Guidelines” section A-87, Attachment B.

Questioned Costs

Could not be determined.

Context

Our test of Title I salaries indicated that none of the employees tested were specifically approved in the minutes and that activity reports were not maintained detailing the amount of time an employee worked in the Title I program.

Effect

The District did not comply with Title I “Basic Guidelines” section A-87, Attachment B requirements.

Cause

Unknown

Recommendation

That the District approve and specifically identify its salaries to be charged to Title I in the governing body’s minutes and provide support for its charges as required by Title I “Basic Guidelines” section A-87, Attachment B.

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, 2013

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

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major State programs, as required by OMB Circular A-133 and State of New Jersey Circular 04-04-OMB.

Finding No. 2013-8

Criteria or Specific Requirement

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law) provides guidance to districts regarding purchasing, bids, quotations and state contracts.

Condition

The District did not comply completely with purchasing, bids, quotations and state contract guidance provided by N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law).

Questioned Costs

None

Context

The following items were noted regarding the District's purchasing procedures:

1. Purchases made from one vendor via a state contract could not be verified through the state contract website.
2. One transportation company was paid in excess of the bid threshold and evidence that bids were obtained was not available.
3. Two services were acquired through cooperative (Joint Purchasing Contracts) agreements and the identifier number was not present on the payment voucher.
4. The District utilized one vendor for a number of projects based on an agreement entered into several years ago. Audit procedures could not determine if the projects were included in the scope of the original agreement.
5. 1 out of 15 quotations tested indicated that only one quote was obtained. A minimum of two quotes should be acquired.
6. The bid packet for a vendor awarded a contract was not available for examination.
7. The District failed to advertise the award of one professional service contract.

Effect

The District did not comply with N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law) guidance.

Cause

Unknown

Recommendation

That the District comply completely with purchasing, bids, quotations and state contract guidance provided by N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law).

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, 2013

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

Finding No. 2013-9

Information on the State Program

Transportation Aid

GMIS No.495-034-5120-014

Criteria or Specific Requirement

The District must complete the District's Report of Transported Resident Students (DRTRS) in accordance with instructions provided by the Division of Finance. The District must complete a set of workpapers which document the compilation of data and provides an audit trail for testing the enrollments reported on the DRTRS report.

Condition

Our examination disclosed differences between the District's Report of Transported Resident Students (DRTRS) and various supporting documents.

Questioned Costs

None

Context

Our test of public school students (in district) disclosed one student not on the school's register and nine instances where the grade listed did not agree with the attendance record. Our test of charter schools disclosed four students not listed on attendance records and two who did not have an application for transportation services on file. Vocational school students could not be tested because the vocational schools did not provide the District with school registers. B8T Forms were not available for four non-public school students. Our test of public students with special transportation needs disclosed eight students who withdrew prior to October 15, one student did not have an IEP on file and one student's location did not agree with supporting registers.

Effect

The reported differences may have an impact on the District's State Aid allocation.

Cause

Unknown

Recommendation

That the District's Report of Transported Resident Students (DRTRS) agree with 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
Summary Schedule of Prior Year Audit Findings
and Questioned Costs as Prepared by Management

This section identifies the status of prior year findings related to the financial statements and Federal Awards and State Financial Assistance that are required to be reported in accordance with Government Auditing Standards, OMB Circular A-133 and State of New Jersey Circular 04-04-OMB.

FINANCIAL STATEMENT FINDINGS

Finding No. 2012-1

Condition

The District did not reconcile its general ledger to other subsidiary records in a timely manner.

Current Status

The condition has been corrected.

Finding No. 2012-2

Condition

The District cash reconciliations were not prepared timely in accordance with N.J.S.A. 18A:17-9 and the reconciliations included adjustments that were not identified.

Current Status

The condition continues to exist. See Finding No. 2013-1.

Planned Corrective Action

See District's corrective action plan for details.

Finding No. 2012-3

Condition

Food service and student activity receipts were not deposited promptly.

Current Status

The condition continues to exist. See Finding No. 2013-2.

Planned Corrective Action

See District's corrective action plan for details.

Finding No. 2012-4

Condition

The District's capital asset record did not account for all the assets owned by the District and did report depreciation by function.

Current Status

The condition continues to exist. See Finding No. 2013-3.

Planned Corrective Action

See District's corrective action plan for details.

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

FINANCIAL STATEMENT FINDINGS**Finding No. 2012-5****Condition**

Legal costs incurred by the District for the school year ending June 30, 2011 exceeded 130% of the Statewide average and the District did not respond as required by N.J.A.C. 6A:23A-5.29(a)(3).

Current Status

The condition continues to exist. See Finding No. 2013-4.

Planned Corrective Action

See District's corrective action plan for details.

Finding No. 2012-6**Condition**

Evidence of e-mail approvals was not provided for a number of purchase orders selected for internal control testing.

Current Status

The condition has been corrected.

Finding No. 2012-7**Condition**

The District's payroll agency analysis did not accurately allocate cash activity to the appropriate payroll agencies. This resulted in recorded liabilities due to payroll agencies that did not correspond to subsequent payments and unidentified monies in the payroll agency account.

Current Status

The condition continues to exist. See Finding No. 2013-5.

Planned Corrective Action

See District's corrective action plan for details.

Finding No. 2012-8**Condition**

The District could not provide documentation regarding employees receiving workers compensation benefits or the length of time benefits were received.

Current Status

The condition has been corrected.

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

FINANCIAL STATEMENT FINDINGS

Finding No. 2012-9

Condition

The District did not adhere to its designed control system for the sale of athletic event tickets.

Current Status

The condition continues to exist. See Finding No. 2013-7.

Planned Corrective Action

See District's corrective action plan for details.

Finding No. 2012-10

Condition

The District did not comply completely with purchasing, bids, quotations and state contract guidance provided by N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law).

Current Status

The condition continues to exist. See Finding No. 2013-8.

Planned Corrective Action

See District's corrective action plan for details.

Finding No. 2012-11

Condition

The District did not reimburse the State for contracted salaries funded by federal programs covered by the Teacher's Pension and Annuity Fund by October 1 as required by N.J.S.A. 18A:66-90.

Current Status

The condition has been corrected.

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

FEDERAL AWARDS**Finding No. 2012-12****Program**

Education Jobs Fund	C.F.D.A. No. 84.410A
A.R.R.A. – N.C.L.B. - Title I SIA Program	C.F.D.A. No. 84.388
A.R.R.A. – N.C.L.B. - Title I Program	C.F.D.A. No. 84.389
A.R.R.A. – I.D.E.A. Basic	C.F.D.A. No. 84.391
A.R.R.A. – I.D.E.A. Preschool	C.F.D.A. No. 84.392

Condition

The District requested and received reimbursements of federal funds prior to incurring the costs associated with the reimbursement.

Current Status

The condition has been corrected.

STATE FINANCIAL ASSISTANCE PROGRAMS**Finding No. 2012-13****Program**

Equalization Aid	GMIS No. 495-034-5120-078
Special Education Categorical Aid	GMIS No. 495-034-5120-089
Security Aid	GMIS No. 495-034-5120-084
Adjustment Aid	GMIS No. 495-034-5120-085

Condition

The District did not submit its annual report to the Board and the executive county superintendent by August 1 as required by N.J.S.A.18A:17-10.

Current Status

The condition has been corrected.

Finding No. 2012-14**Program**

Transportation Aid	GMIS No.495-034-5120-014
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Condition

Our examination disclosed differences between the District's Report of Transported Resident Students (DRTRS) and various supporting documents.

The condition continues to exist. See Finding No. 2013-9.

Planned Corrective Action

See District's corrective action plan for details.

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

STATE FINANCIAL ASSISTANCE PROGRAMS (CONT'D)

Finding No. 2012-15

Program

Preschool Education Aid

GMIS No.495-034-5120-086

Condition

The District could not provide documentation supporting the amount of health benefits costs charged the Preschool Education Program.

Current Status

The condition has been corrected.

