



Camden City School District  
Financial Reports  
For the Month Ending February 28, 2021

To the President and Members of the Advisory Board

(A) I herewith present the Report of the Board Secretary for the month ended February 28, 2021 (unaudited):

1. Certification of the Report of the Secretary
2. Report of the Secretary (unaudited)
  - a. Fund 10 – General Fund
  - b. Fund 15 – Whole School Reform
  - c. Fund 20 – Special Revenue
  - d. Fund 30 – Capital Projects
3. Cash Summary (Treasurer's) Report
4. Appropriation Transfers



Camden City School District  
CERTIFICATION

REPORT OF THE SECRETARY TO THE ADVISORY BOARD OF THE CAMDEN CITY  
SCHOOL DISTRICT/  
FOR THE MONTH ENDED FEBRUARY 28, 2021

Pursuant to N.J.A.C. 6A:23A-16.10(c)4, the Camden City School District certifies that as of February 28, 2021 the Board Secretary's Report is in accordance with 18A: 17-36 and 18A: 17-9 for the month of February 2021. The Board Secretary certifies that no line item account has been over expended in violation of N.J.A.C. 6A: 23A – 16.10 (c) 3 and that sufficient funds MAY NOT BE\*\* available to meet the district's financial obligations for the remainder of the fiscal year.

The Cash Summary Report is in accordance with 18A:17-36 and 18A:17-9 for the month of February 2021. The Cash Summary Report and Board Secretary's Report are in agreement for the month of February 2021.

As the Board Secretary, in accordance with N.J.A.C. 6A:23A - 16.10 (c) 2, I hereby certify that there are no changes in anticipated revenue amounts or revenue sources \*\*UNLESS emergency aid is received from the Department of Education.

Pursuant to N.J.A.C. 6A:23A – 16.10 (c) 4, the Camden City School District DOES NOT\*\* certify that, after review of the Board Secretary's monthly financial report (appropriations section) and upon consultation with the appropriate district officials, to the best of our knowledge, major accounts or funds will not be over expended in violation of N.J.A.C. 6A:23A – 16.10 (b) and that there are sufficient funds available to meet the district's financial obligations for the remainder of the fiscal year.

*\*\* The district is at risk of deficit spending for the fiscal year due primarily to  
1) Administration's decision not to implement budgeted operating plans to close a number of schools results in increased unfunded appropriations, and 2) unbudgeted labor settlement costs.*

Submitted by:

*Margaret M. McDonnell*

Margaret M. McDonnell  
Interim School Business Administrator

Form A-140 5/27/93

**CASH SUMMARY REPORT - ALL FUNDS**  
**Previously Report of the Treasurer to the Board of Education**

**Camden City School District**  
 For the Month Ending February 28, 2021

Cash Report								
Funds	Fund	Bank	Account Number	(1) Beginning Cash Balance	(2) Cash Receipts This Month	(3) Cash Disbursements This Month	(4) Ending Cash Balances (1) + (2) - (3)	
1	Governmental Funds							
	General Current Fund 10-13	10		9,511,109.35			15,284,981.95	
2	School Based Budget Fund 15	15		15,087,001.37			8,166,464.77	
3	Special Revenue Fund - 20	20		(3,165,405.68)			10,061,337.13	
4	Capital Projects Fund - 30	30		(5,571.75)			0.00	
				21,427,133.29	43,397,286.33	31,311,635.77	33,512,783.85	
5	Total Governmental Funds			21,427,133.29	43,397,286.33	31,311,635.77	33,512,783.85	
6		TD Bank	7861705346				0.00	
7		TD Bank	950004549					
8	Enterprise Fund							
9	Food Service Fund	60	TD Bank	7861705403	915,637.91	452,862.67	979,838.28	388,662.30
10	Trust and Agency Funds							
11	Unemployment	80	TD Bank	7861705338	0.00		0.00	
12	Payroll	91	TD Bank	7861705361	97,346.90	4,803,256.73	4,802,429.95	98,173.68
13	Payroll CDA	91	TD Bank	950004556	0.00		0.00	
14	Payroll Agency	90	TD Bank	7861705387	2,580,458.98	4,320,661.86	4,265,185.02	2,635,935.82
15	Payroll Agency Flexible Spending	92	TD Bank	4289095741	29,027.28	13,690.36	14,370.14	28,347.50
16	Student Activities	95	TD Bank	7861705395	47,507.95	17.52	1,981.23	45,544.24
17	Total Trust & Agency Funds			2,754,341.11	9,137,626.47	9,083,966.34	2,808,001.24	
18	TOTAL ALL FUNDS			25,097,112.31	52,987,775.47	41,375,440.39	36,709,447.39	

Approved By:

*Margaret McDonald*  
 Interim School Business Administrator 3/9/2021

Name / Date

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 1 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 10 General Fund**

**Assets and Resources**

**Assets:**

101	Cash in bank		\$15,284,980.95
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$1.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$3,187,487.25

**Accounts Receivable:**

132	Interfund	\$0.00	
141	Intergovernmental - State	\$106,213,403.44	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$619,382.91	
153, 154	Other (net of estimated uncollectable of \$_____)	\$637,037.20	\$107,469,823.55

**Loans Receivable:**

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

**Other Current Assets**

\$2,273,649.50

**Resources:**

301	Estimated revenues	\$307,788,898.00	
302	Less revenues	(\$299,932,185.45)	\$7,856,712.55

**Total assets and resources**

**\$136,072,654.80**

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 2 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 10 General Fund**

**Liabilities and Fund Equity**

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$114,091.82
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$6,590,227.71
	<b>Total liabilities</b>		<b>\$6,704,319.53</b>

**Fund Balance:**

**Appropriated:**

753,754	Reserve for encumbrances		\$121,764,593.00
761	Capital reserve account - July	\$1.00	
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$1.00
764	Maintenance reserve account - July	\$0.00	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$0.00	
312	Less: Bud. w/d from cur. exp. emer. reserve	\$0.00	\$0.00
762	Adult education programs		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$307,788,898.00	
602	Less: Expenditures	(\$179,301,502.14)	
	Less: Encumbrances	(\$121,636,068.32)	(\$300,937,570.46)
	Total appropriated		\$128,615,921.54

**Unappropriated:**

770	Fund balance, July 1		\$752,413.73
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		<b>\$129,368,335.27</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$136,072,654.80</u></b>

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 3 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 10 General Fund**

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$307,788,898.00	\$300,937,570.46	\$6,851,327.54
Revenues	(\$307,788,898.00)	(\$299,932,185.45)	(\$7,856,712.55)
Subtotal	<u>\$0.00</u>	<u>\$1,005,385.01</u>	<u>(\$1,005,385.01)</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$1,005,385.01</u>	<u>(\$1,005,385.01)</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$1,005,385.01</u>	<u>(\$1,005,385.01)</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$1,005,385.01</u>	<u>(\$1,005,385.01)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$1,005,385.01</u>	<u>(\$1,005,385.01)</u>

Prepared and submitted by :

*Margaret K. McDonnell*  
 Board Secretary

*3/9/21*  
 Date

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 4 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 10 General Fund**

<b>Revenues:</b>		<b>Org Budget</b>	<b>Transfers</b>	<b>Budget Est</b>	<b>Actual</b>	<b>Over/Under</b>	<b>Unrealized</b>
	(Total of Accounts W/O a Grid# Assigned)	4,708,036	0	4,708,036	0	Under	4,708,036
00370	SUBTOTAL – Revenues from Local Sources	18,175,040	(3,856,065)	14,318,975	13,545,276	Under	773,699
00520	SUBTOTAL – Revenues from State Sources	292,376,113	(4,061,330)	288,314,783	286,264,783	Under	2,050,000
00570	SUBTOTAL – Revenues from Federal Sources	13,947,104	(13,500,000)	447,104	122,126	Under	324,978
<b>Total</b>		<b>329,206,293</b>	<b>(21,417,395)</b>	<b>307,788,898</b>	<b>299,932,185</b>		<b>7,856,713</b>
<b>Expenditures:</b>		<b>Org Budget</b>	<b>Transfers</b>	<b>Adj Budget</b>	<b>Expended</b>	<b>Encumber</b>	<b>Available</b>
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	7,292,923	(2,611,365)	4,681,558	2,825,927	1,810,798	44,833
12160	Total Bilingual Education – Instruction	112,200	(18,875)	93,325	87,512	240	5,573
27100	Total Community Services Programs/Operat	197,250	0	197,250	108,167	54,083	35,000
29180	Total Undistributed Expenditures - Instr	21,246,767	(5,762,773)	15,483,994	7,493,487	7,032,329	958,178
29680	Total Undistributed Expenditures – Atten	1,023,973	54,309	1,078,282	674,915	360,285	43,083
30620	Total Undistributed Expenditures – Healt	1,044,750	612	1,045,362	27,718	927,283	90,362
40580	Total Undistributed Expend – Speech, OT,	4,051,595	(45,271)	4,006,324	1,543,670	2,432,044	30,610
41080	Total Undist. Expend. – Other Supp. Serv	3,102,169	166,467	3,268,636	1,747,793	1,520,842	0
41660	Total Undist. Expend. – Guidance	74,703	31,654	106,357	65,334	41,023	0
42200	Total Undist. Expend. – Child Study Team	3,408,801	(111,697)	3,297,104	1,758,055	1,381,598	157,450
43200	Total Undist. Expend. – Improvement of I	2,183,135	(340,106)	1,843,029	1,109,564	629,365	104,100
43620	Total Undist. Expend. – Edu. Media Serv.	364,000	149,613	513,613	298,947	144,243	70,423
44180	Total Undist. Expend. – Instructional St	343,300	37,323	380,623	229,167	149,106	2,350
45300	Support Serv. - General Admin	3,204,288	(575,233)	2,629,055	1,037,900	862,494	728,660
47200	Total Undist. Expend. – Central Services	3,606,095	234,543	3,840,638	2,061,925	1,445,140	333,573
47620	Total Undist. Expend. – Admin. Info. Tec	988,742	31,000	1,019,742	698,041	274,877	46,824
51120	Total Undist. Expend. – Oper. & Maint. O	18,639,294	(5,027,735)	13,611,559	5,487,354	5,309,806	2,814,398
52480	Total Undist. Expend. – Student Transpor	15,530,956	(5,006,182)	10,524,774	2,257,800	7,556,410	710,565
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	22,213,161	(5,511,863)	16,701,298	2,507,729	13,518,224	675,345
75880	TOTAL EQUIPMENT	255,000	(215,846)	39,154	39,154	0	0
76260	Total Facilities Acquisition and Constr	490,000	(490,000)	0	0	0	0
82320	Total Even.-Sch.-Foreign-Born-Local-Sup.	11,000	0	11,000	6,920	4,080	0
83080	TOTAL SPECIAL SCHOOLS	24,000	0	24,000	11,836	12,164	0
84000	Transfer of Funds to Charter Schools	55,916,250	(313,047)	55,603,203	36,187,663	19,415,540	0
84005	Transfer of Funds to Renaiss Schools	100,105,609	3,218,037	103,323,646	66,345,198	36,978,448	0
84020	General Fund Contrib. to School-based Bu	63,776,332	689,041	64,465,373	44,689,726	19,775,647	0
<b>Total</b>		<b>329,206,293</b>	<b>(21,417,395)</b>	<b>307,788,898</b>	<b>179,301,502</b>	<b>121,636,068</b>	<b>6,851,328</b>

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 5 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 10 General Fund**

<b>Revenues:</b>				<b>Org Budget</b>	<b>Transfers</b>	<b>Budget Est</b>	<b>Actual</b>	<b>Over/Under</b>	<b>Unrealized</b>
				4,708,036	0	4,708,036	0	Under	4,708,036
00100	10-1210	Local Tax Levy		12,749,949	0	12,749,949	12,749,949		0
00150	10-1320	Tuition from LEAs Within State		45,000	0	45,000	22,405	Under	22,595
00260	10-1910	Rents and Royalties		0	0	0	2,580		(2,580)
00270	10-1920	Private Contributions		200,000	0	200,000	0	Under	200,000
00300	10-1__	Unrestricted Miscellaneous Revenues		5,180,091	(3,856,065)	1,324,026	770,342	Under	553,684
00420	10-3121	Categorical Transportation Aid		4,491,244	0	4,491,244	4,491,244		0
00430	10-3131	Extraordinary Aid		1,250,000	0	1,250,000	0	Under	1,250,000
00440	10-3132	Categorical Special Education Aid		9,745,700	0	9,745,700	9,745,700		0
00460	10-3176	Equalization Aid		224,015,997	(4,061,330)	219,954,667	219,954,667		0
00470	10-3177	Categorical Security Aid		7,024,657	0	7,024,657	7,024,657		0
00480	10-3178	Adjustment Aid		45,048,515	0	45,048,515	45,048,515		0
00500	10-3__	Other State Aids		800,000	0	800,000	0	Under	800,000
00531	10-4101	IMPACT Aid - 8002 or 8003 General		55,000	0	55,000	49,201	Under	5,799
00545	10-42__	Other Federal Grant Rev – P/thru State		13,892,104	(13,500,000)	392,104	72,925	Under	319,179
<b>Total</b>				<b>329,206,293</b>	<b>(21,417,395)</b>	<b>307,788,898</b>	<b>299,932,185</b>		<b>7,856,713</b>

<b>Expenditures:</b>				<b>Org Budget</b>	<b>Transfers</b>	<b>Adj Budget</b>	<b>Expended</b>	<b>Encumber</b>	<b>Available</b>
02060	11-105-100-936	Local Contribution – Transfer to Special		1,277,747	0	1,277,747	1,277,747	0	0
02140	11-140-__-101	Grades 9-12 – Salaries of Teachers		100,000	80,000	180,000	107,346	72,654	0
02540	11-150-100-320	Purchased Professional – Educational Ser		43,720	0	43,720	0	0	43,720
03020	11-190-1__-320	Purchased Professional – Educational Ser		3,570,000	(2,160,000)	1,410,000	379,051	1,030,949	0
03040	11-190-1__-340	Purchased Technical Services		1,248,656	(206,740)	1,041,916	735,404	305,574	938
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series		1,052,800	(324,625)	728,175	326,379	401,621	175
12040	11-240-100-320	Purchased Professional-Education Service		72,700	0	72,700	71,612	240	848
12100	11-240-100-610	General Supplies		39,500	(18,875)	20,625	15,901	0	4,724
27000	11-800-330-1__	Salaries		162,250	0	162,250	108,167	54,083	0
27040	11-800-330-6__	Supplies and Materials		35,000	0	35,000	0	0	35,000
29000	11-000-100-561	Tuition to Other LEAs within the State -		1,085,767	(300,000)	785,767	234,865	227,758	323,144
29020	11-000-100-562	Tuition to Other LEAs within the State -		850,000	0	850,000	336,255	294,696	219,049
29040	11-000-100-563	Tuition to County Voc. School District-R		2,297,700	(200,000)	2,097,700	1,231,246	820,830	45,624
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools		2,675,000	(243,000)	2,432,000	328,305	2,074,808	28,887
29100	11-000-100-566	Tuition to Priv. School for the Disabled		11,491,685	(2,832,843)	8,658,842	5,164,801	3,193,861	300,180
29120	11-000-100-567	Tuition to Priv. Sch. Disabled & Other L		600,000	(210,838)	389,162	192,815	194,429	1,917
29140	11-000-100-568	Tuition – State Facilities		1,646,092	(1,646,092)	0	0	0	0
29160	11-000-100-569	Tuition – Other		600,523	(330,000)	270,523	5,200	225,946	39,377
29500	11-000-211-1__	Salaries		850,376	72,909	923,285	563,000	360,285	0
29600	11-000-211-3__	Purchased Professional and Technical Ser		98,850	9,900	108,750	102,283	0	6,467
29620	11-000-211-[4-5]	Other Purchased Services (400-500-series		17,000	(4,250)	12,750	0	0	12,750
29640	11-000-211-6__	Supplies and Materials		30,047	(21,992)	8,056	532	0	7,524
29660	11-000-211-8__	Other Objects		27,700	(2,258)	25,442	9,100	0	16,342
30540	11-000-213-3__	Purchased Professional and Technical Ser		1,035,000	2,987	1,037,987	27,718	927,283	82,987



**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 6 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 10 General Fund**

<b>Expenditures:</b>				<b>Org Budget</b>	<b>Transfers</b>	<b>Adj Budget</b>	<b>Expended</b>	<b>Encumber</b>	<b>Available</b>
30580	11-000-213-6__	Supplies and Materials		9,500	(2,375)	7,125	0	0	7,125
30600	11-000-213-8__	Other Objects		250	0	250	0	0	250
40500	11-000-216-1__	Salaries		608,475	(45,271)	563,204	348,101	215,103	0
40520	11-000-216-320	Purchased Professional – Educational Ser		3,443,120	0	3,443,120	1,195,569	2,216,941	30,610
41000	11-000-217-1__	Salaries		3,102,169	166,467	3,268,636	1,747,793	1,520,842	0
41500	11-000-218-104	Salaries of Other Professional Staff		74,703	31,654	106,357	65,334	41,023	0
42000	11-000-219-104	Salaries of Other Professional Staff		2,803,099	284,928	3,088,027	1,706,887	1,381,139	0
42060	11-000-219-320	Purchased Professional – Educational Ser		539,202	(400,000)	139,202	23,204	0	115,998
42140	11-000-219-592	Misc. Purch. Svc. (400-500 series O/than		10,000	(2,500)	7,500	0	0	7,500
42160	11-000-219-6__	Supplies and Materials		56,500	5,875	62,375	27,963	459	33,953
43000	11-000-221-102	Salaries of Supervisor of Instruction		1,041,600	(375,503)	666,097	432,443	233,653	0
43020	11-000-221-104	Salaries of Other Professional Staff		708,432	360,647	1,069,079	673,368	395,711	0
43100	11-000-221-320	Purchased Prof. – Educational Services		432,103	(325,000)	107,103	3,840	0	103,263
43140	11-000-221-[4-5]	Other Purch. Services (400-500 series)		1,000	(250)	750	0	0	750
43180	11-000-221-8__	Other Objects		0	0	0	(87)	0	87
43540	11-000-222-3__	Purchased Professional and Technical Ser		244,000	5,613	249,613	97,547	131,818	20,248
43580	11-000-222-6__	Supplies and Materials		120,000	144,000	264,000	201,400	12,425	50,175
44000	11-000-223-102	Salaries of Supervisor of Instruction		343,300	28,323	371,623	228,867	142,756	0
44080	11-000-223-320	Purchased Professional – Educational Ser		0	9,000	9,000	300	6,350	2,350
45000	11-000-230-1__	Salaries		837,138	110,313	947,451	588,019	276,238	83,194
45020	11-000-230-108	Salaries of Attorneys		150,000	0	150,000	100,000	50,000	0
45040	11-000-230-331	Legal Services		550,000	30,000	580,000	275,378	258,149	46,472
45060	11-000-230-332	Audit Fees		200,000	52,000	252,000	150,000	100,000	2,000
45080	11-000-230-334	Architectural/Engineering Services		100,000	(33,000)	67,000	33,887	20,388	12,725
45140	11-000-230-530	Communications/Telephone		560,000	(70,000)	490,000	(187,330)	156,069	521,261
45160	11-000-230-585	BOE Other Purchased Services		12,000	(4,500)	7,500	1,360	0	6,140
45240	11-000-230-820	Judgments against the School District		750,000	(660,046)	89,954	46,080	0	43,874
45280	11-000-230-895	BOE Membership Dues and Fees		45,150	0	45,150	30,507	1,650	12,993
47000	11-000-251-1__	Salaries		2,570,304	167,558	2,737,862	1,435,505	1,302,357	0
47020	11-000-251-330	Purchased Professional Services		883,631	135,650	1,019,281	585,274	142,222	291,785
47040	11-000-251-340	Purchased Technical Services		25,500	0	25,500	25,370	0	130
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O		21,700	(425)	21,275	0	0	21,275
47100	11-000-251-6__	Supplies and Materials		43,400	(18,850)	24,550	4,246	561	19,744
47180	11-000-251-890	Other Objects		61,560	(49,390)	12,170	11,531	0	639
47500	11-000-252-1__	Salaries		445,100	0	445,100	272,583	172,517	0
47540	11-000-252-340	Purchased Technical Services		249,621	38,500	288,121	274,110	2,991	11,020
47560	11-000-252-[4-5]	Other Purchased Services (400-500 series		220,021	0	220,021	107,631	99,369	13,021
47580	11-000-252-6__	Supplies and Materials		74,000	(7,500)	66,500	43,717	0	22,783
48500	11-000-261-1__	Salaries		857,559	88,032	945,591	553,096	392,495	0
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic		1,851,000	(4,953)	1,846,047	270,527	680,210	895,311
48540	11-000-261-610	General Supplies		290,000	(58,992)	231,008	26,636	34,049	170,323

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 7 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 10 General Fund**

<b>Expenditures:</b>			<b>Org Budget</b>	<b>Transfers</b>	<b>Adj Budget</b>	<b>Expended</b>	<b>Encumber</b>	<b>Available</b>
49000	11-000-262-1__	Salaries	4,797,120	(354,429)	4,442,691	2,461,412	1,981,279	0
49040	11-000-262-3__	Purchased Professional and Technical Ser	92,300	52,835	145,135	27,546	60,308	57,282
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	414,700	0	414,700	126,320	134,270	154,110
49080	11-000-262-441	Rental of Land & Bldg. Oth. Than Lease P	128,222	113,279	241,501	91,350	139,642	10,509
49120	11-000-262-490	Other Purchased Property Services	1,117,800	0	1,117,800	258,412	304,031	555,357
49140	11-000-262-520	Insurance	2,800,000	(2,772,815)	27,185	2,185	22,230	2,770
49180	11-000-262-610	General Supplies	398,000	(77,102)	320,898	59,403	85,545	175,950
49200	11-000-262-621	Energy (Natural Gas)	1,000,000	0	1,000,000	323,544	451,456	225,000
49220	11-000-262-622	Energy (Electricity)	3,500,000	(1,553,071)	1,946,929	823,968	677,832	445,129
49260	11-000-262-626	Energy (Gasoline)	50,000	(12,500)	37,500	0	0	37,500
49280	11-000-262-8__	Other Objects	33,000	11,000	44,000	33,166	9,081	1,753
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	175,000	0	175,000	71,288	85,712	18,000
50060	11-000-263-610	General Supplies	5,000	(1,250)	3,750	0	1,750	2,000
51000	11-000-266-1__	Salaries	933,093	(457,768)	475,325	315,203	160,122	0
51020	11-000-266-3__	Purchased Professional and Technical Ser	40,000	0	40,000	0	0	40,000
51040	11-000-266-420	Cleaning, Repair, and Maintenance Svc.	131,000	0	131,000	17,970	89,796	23,234
51060	11-000-266-610	General Supplies	18,000	2,000	20,000	19,975	0	25
51080	11-000-266-8__	Other Objects	7,500	(2,000)	5,500	5,353	0	147
52100	11-000-270-350	Management Fee – ESC & CTSA Trans. Prog	587,219	(196,412)	390,807	82,392	294,815	13,600
52120	11-000-270-390	Other Purchased Prof. and Technical Serv	0	34,380	34,380	34,380	0	0
52200	11-000-270-503	Contract Serv.–Aid in Lieu Pymts–Non-Pub	268,800	137,000	405,800	60,176	0	345,624
52260	11-000-270-511	Contract Services (Bet. Home & Sch) -Ven	232,500	167,420	399,920	135,552	0	264,368
52280	11-000-270-512	Contr Serv (Oth. Than Bet Home & Sch) -	214,850	(100,940)	113,910	7,988	18,949	86,973
52360	11-000-270-517	Contract Serv. (Reg. Students) – ESCs &	4,352,532	(991,998)	3,360,534	995,895	2,364,639	0
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC	9,875,055	(4,055,632)	5,819,423	941,416	4,878,007	0
53225	11-1__-100-299	Unused Sick Pay to Term/Retired Staff	500,000	18,693	518,693	0	518,693	0
71020	11-000-291-220	Social Security Contributions	1,833,073	(832,631)	1,000,442	312,575	617,337	70,531
71060	11-000-291-241	Other Retirement Contributions - PERS	3,900,000	(169,575)	3,730,425	0	3,444,319	286,106
71140	11-000-291-250	Unemployment Compensation	400,000	0	400,000	21,047	378,953	0
71160	11-000-291-260	Workmen's Compensation	2,500,000	(564,728)	1,935,272	555,486	1,258,658	121,128
71180	11-000-291-270	Health Benefits	10,176,088	(1,956,124)	8,219,964	1,500,327	6,650,450	69,186
71200	11-000-291-280	Tuition Reimbursement	150,000	0	150,000	34,633	0	115,367
71220	11-000-291-290	Other Employee Benefits	2,754,000	(2,007,499)	746,501	83,662	649,812	13,027
75700	12-000-261-73__	Undist. Expend. –Required Maint. For Sch	35,000	0	35,000	35,000	0	0
75720	12-000-262-73__	Undist. Expend. – Custodial Services	220,000	(215,846)	4,154	4,154	0	0
76080	12-000-400-450	Construction Services	490,000	(490,000)	0	0	0	0
80200	13-602-200-1__	Salaries	24,000	0	24,000	11,836	12,164	0
82200	13-631-200-1__	Salaries	11,000	0	11,000	6,920	4,080	0
84000	10-000-100-56__	Transfer of Funds to Charter Schools	55,916,250	(313,047)	55,603,203	36,187,663	19,415,540	0
84005	10-000-100-571	Transfer of Funds to Renaiss Schools	100,105,609	3,218,037	103,323,646	66,345,198	36,978,448	0

Report of the Secretary to the Board of Education  
Camden City Board of Education

Page 8 of 25  
03/09/21 14:09

Starting date 7/1/2020 Ending date 2/28/2021 Fund: 10 General Fund

**Expenditures:**

	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84020 10-000-520-930 General Fund Contrib. to School-based Bu	63,776,332	689,041	64,465,373	44,689,726	19,775,647	0
Total	329,206,293	(21,417,395)	307,788,898	179,301,502	121,636,068	6,851,328

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 9 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 15 School-based Budgets**

**Assets and Resources**

**Assets:**

101	Cash in bank		\$8,166,464.77
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

**Accounts Receivable:**

132	Interfund	\$19,775,647.44	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$19,775,647.44

**Loans Receivable:**

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00

**Other Current Assets**

\$5,722,395.50

**Resources:**

301	Estimated revenues	\$75,516,051.00	
302	Less revenues	(\$75,516,051.00)	\$0.00

**Total assets and resources**

**\$33,664,507.71**

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 10 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 15 School-based Budgets**

**Liabilities and Fund Equity**

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$23,674.10
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$1,618,195.81
	<b>Total liabilities</b>		<b>\$1,641,869.91</b>

**Fund Balance:**

**Appropriated:**

753,754	Reserve for encumbrances		\$31,472,872.22
761	Capital reserve account - July	\$0.00	
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00
764	Maintenance reserve account - July	\$0.00	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$0.00	
312	Less: Bud. w/d from cur. exp. emer. reserve	\$0.00	\$0.00
762	Adult education programs		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$75,516,051.00	
602	Less: Expenditures	(\$43,513,624.82)	
	Less: Encumbrances	(\$31,472,872.22)	(\$74,986,497.04)
	<b>Total appropriated</b>		<b>\$32,002,426.18</b>

**Unappropriated:**

770	Fund balance, July 1		\$20,211.62
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	<b>Total fund balance</b>		<b>\$32,022,637.80</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$33,664,507.71</u></b>

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 11 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 15 School-based Budgets**

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$75,516,051.00	\$74,986,497.04	\$529,553.96
Revenues	(\$75,516,051.00)	(\$75,516,051.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$529,553.96)</u>	<u>\$529,553.96</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$529,553.96)</u>	<u>\$529,553.96</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$529,553.96)</u>	<u>\$529,553.96</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$529,553.96)</u>	<u>\$529,553.96</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$529,553.96)</u>	<u>\$529,553.96</u>

Prepared and submitted by :

*Margaret McInnell* 3/9/2021

Board Secretary

Date

Report of the Secretary to the Board of Education  
Camden City Board of Education

Page 12 of 25

03/09/21 14:09

Starting date 7/1/2020 Ending date 2/28/2021 Fund: 15 School-based Budgets

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
0071A	Other	77,784,375	(2,268,324)	75,516,051	75,516,051		0
Total		77,784,375	(2,268,324)	75,516,051	75,516,051		0
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	34,114,628	(531,501)	33,583,127	17,959,322	15,361,040	262,765
10300	Total Special Education - Instruction	13,051,573	102,167	13,153,740	6,971,584	6,175,826	6,330
12160	Total Bilingual Education – Instruction	4,018,920	27,391	4,046,311	2,194,112	1,852,199	0
17600	Total School-Sponsored Athletics – Instr	836,546	(86,028)	750,518	462,630	264,309	23,579
19620	Total Before/After School Programs	121,700	7,427	129,127	0	127,846	1,281
21620	Total Instructional Alternative Educatio	899,942	153,572	1,053,514	593,967	459,547	0
29680	Total Undistributed Expenditures – Atten	762,352	177,524	939,876	484,217	429,243	26,417
30620	Total Undistributed Expenditures – Healt	1,780,455	(197,503)	1,582,952	836,161	734,268	12,524
41660	Total Undist. Expend. – Guidance	1,823,146	(156,029)	1,667,117	924,035	743,082	0
43200	Total Undist. Expend. – Improvement of I	2,154,720	292,289	2,447,009	1,460,527	916,454	70,028
44180	Total Undist. Expend. – Instructional St	37,161	(9,221)	27,940	0	2,697	25,243
46160	Support Serv. - School Admin	4,171,282	(874,135)	3,297,147	2,074,904	1,213,517	8,725
51120	Total Undist. Expend. – Oper. & Maint. O	1,602,009	130,012	1,732,021	965,181	766,841	0
52480	Total Undist. Expend. – Student Transpor	96,362	(31,073)	65,289	0	0	65,289
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	12,288,687	(1,273,037)	11,015,650	8,586,553	2,426,003	3,094
75880	TOTAL EQUIPMENT	24,892	(180)	24,712	432	0	24,280
Total		77,784,375	(2,268,324)	75,516,051	43,513,625	31,472,872	529,554

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 13 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 15 School-based Budgets**

<b>Revenues:</b>			<b>Org Budget</b>	<b>Transfers</b>	<b>Budget Est</b>	<b>Actual</b>	<b>Over/Under</b>	<b>Unrealized</b>
00680	10-5200	Transfers from Other Funds	77,784,375	(2,268,324)	75,516,051	75,516,051		0
<b>Total</b>			<b>77,784,375</b>	<b>(2,268,324)</b>	<b>75,516,051</b>	<b>75,516,051</b>		<b>0</b>
<b>Expenditures:</b>			<b>Org Budget</b>	<b>Transfers</b>	<b>Adj Budget</b>	<b>Expended</b>	<b>Encumber</b>	<b>Available</b>
02080	11-110-___-101	Kindergarten – Salaries of Teachers	2,901,446	(801,145)	2,100,301	1,159,030	941,272	0
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	14,400,390	82,609	14,482,999	7,703,227	6,779,773	0
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	5,483,921	631,188	6,115,109	3,390,586	2,724,523	0
02140	11-140-___-101	Grades 9-12 – Salaries of Teachers	9,925,740	(595,952)	9,329,788	5,027,210	4,291,261	11,317
03000	11-190-1__-106	Other Salaries for Instruction	968,244	214,267	1,182,511	624,456	558,054	1
03020	11-190-1__-320	Purchased Professional – Educational Ser	37,798	(1,308)	36,490	0	0	36,490
03080	11-190-1__-610	General Supplies	277,079	(47,100)	229,979	46,978	51,235	131,766
03100	11-190-1__-640	Textbooks	41,259	(6,803)	34,456	350	3,410	30,696
03120	11-190-1__-8__	Other Objects	78,751	(7,257)	71,494	7,487	11,511	52,496
03500	11-201-1__-101	Salaries of Teachers	518,829	44,601	563,430	313,637	249,794	0
04000	11-202-100-101	Salaries of Teachers	217,078	18,992	236,070	130,847	105,223	0
04020	11-202-100-106	Other Salaries for Instruction	33,005	2,783	35,788	19,858	15,930	0
04500	11-204-100-101	Salaries of Teachers	1,699,545	60,910	1,760,455	975,625	784,830	0
04520	11-204-100-106	Other Salaries for Instruction	360,309	4,575	364,884	204,707	160,177	0
05500	11-207-100-101	Salaries of Teachers	51,887	4,281	56,168	0	56,168	0
06000	11-209-100-101	Salaries of Teachers	963,632	(145,753)	817,879	328,822	489,057	0
06020	11-209-100-106	Other Salaries for Instruction	126,618	10,448	137,066	65,474	71,592	0
06500	11-212-100-101	Salaries of Teachers	328,951	28,872	357,823	198,331	159,492	0
06520	11-212-100-106	Other Salaries for Instruction	50,700	32,646	83,346	46,220	37,126	0
07000	11-213-100-101	Salaries of Teachers	6,574,530	391,554	6,966,084	3,794,177	3,171,906	0
07020	11-213-100-106	Other Salaries for Instruction	46,486	3,836	50,322	27,892	22,430	0
07500	11-214-100-101	Salaries of Teachers	1,407,307	(383,904)	1,023,403	504,930	518,473	0
07520	11-214-100-106	Other Salaries for Instruction	353,925	(15,664)	338,261	172,751	165,510	0
08500	11-216-100-101	Salaries of Teachers	177,903	84,952	262,855	133,523	129,332	0
08520	11-216-100-106	Other Salaries for Instruction	131,268	(38,561)	92,707	53,922	38,785	0
08600	11-216-100-6__	General Supplies	9,600	(2,400)	7,200	870	0	6,330
12000	11-240-100-101	Salaries of Teachers	3,895,709	17,225	3,912,934	2,149,717	1,763,218	0
12020	11-240-100-106	Other Salaries for Instruction	123,211	10,166	133,377	44,396	88,981	0
17500	11-402-100-1__	Salaries	586,546	(4,128)	582,418	382,522	199,896	0
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	75,000	(12,000)	63,000	24,972	23,751	14,277
17540	11-402-100-6__	Supplies and Materials	175,000	(69,900)	105,100	55,136	40,662	9,302
19000	11-421-100-101	Salaries of Teachers	5,201	0	5,201	0	5,201	0
19020	11-421-100-106	Other Salaries of Instruction	113,297	9,348	122,645	0	122,645	0
19520	11-421-200-3__	Purchased Professional and Technical Ser	3,202	(1,921)	1,281	0	0	1,281
21000	11-423-100-101	Salaries of Teachers	899,942	153,572	1,053,514	593,967	459,547	0
29500	11-000-211-1__	Salaries	609,634	249,485	859,119	460,447	398,672	0
29520	11-000-211-171	Salaries of Drop-Out Prevention Officer/	34,052	2,810	36,862	20,431	16,431	0
29640	11-000-211-6__	Supplies and Materials	49,678	(6,168)	43,510	3,339	14,140	26,032



**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 14 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 15 School-based Budgets**

<b>Expenditures:</b>			<b>Org Budget</b>	<b>Transfers</b>	<b>Adj Budget</b>	<b>Expended</b>	<b>Encumber</b>	<b>Available</b>
29660	11-000-211-8__	Other Objects	68,988	(68,603)	385	0	0	385
30500	11-000-213-1__	Salaries	1,753,584	(198,609)	1,554,975	829,155	725,820	0
30540	11-000-213-3__	Purchased Professional and Technical Ser	26,871	(2,394)	24,477	5,559	6,680	12,238
30580	11-000-213-6__	Supplies and Materials	0	3,500	3,500	1,447	1,768	286
41500	11-000-218-104	Salaries of Other Professional Staff	1,823,146	(156,029)	1,667,117	924,035	743,082	0
43060	11-000-221-110	Other Salaries	2,022,087	307,191	2,329,278	1,434,500	894,778	0
43160	11-000-221-6__	Supplies and Materials	132,633	(14,902)	117,731	26,027	21,676	70,028
44080	11-000-223-320	Purchased Professional – Educational Ser	28,960	(8,624)	20,336	0	2,697	17,639
44100	11-000-223-390	Other Purch. Professional & Technical Se	858	(254)	604	0	0	604
44120	11-000-223-[4-5]	Other Purch. Services (400-500 series)	7,343	(343)	7,000	0	0	7,000
46000	11-000-240-103	Salaries of Principals/Assistant Princip	2,261,025	94,907	2,355,932	1,527,263	828,669	0
46020	11-000-240-104	Salaries of Other Professional Staff	896,856	(896,856)	0	0	0	0
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	989,822	(66,555)	923,267	547,641	375,626	0
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series)	23,579	(5,632)	17,947	0	9,222	8,725
51000	11-000-266-1__	Salaries	1,602,009	130,012	1,732,021	965,181	766,841	0
52280	11-000-270-512	Contr Serv (Oth. Than Bet Home & Sch) -	96,362	(31,073)	65,289	0	0	65,289
71020	11-000-291-220	Social Security Contributions	529,439	(42,675)	486,764	483,670	0	3,094
71180	11-000-291-270	Health Benefits	11,759,248	(1,230,362)	10,528,886	8,102,883	2,426,003	0
75760	12-000-266-73__	Undist. Expend. – Security	24,892	(180)	24,712	432	0	24,280
<b>Total</b>			<b>77,784,375</b>	<b>(2,268,324)</b>	<b>75,516,051</b>	<b>43,513,625</b>	<b>31,472,872</b>	<b>529,554</b>

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 15 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 20 Special Revenue Fund**

**Assets and Resources**

**Assets:**

101	Cash in bank		\$10,061,337.13
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

**Accounts Receivable:**

132	Interfund	\$0.00	
141	Intergovernmental - State	\$12,737,186.00	
142	Intergovernmental - Federal	\$24,477.28	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$12,761,663.28

**Loans Receivable:**

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

**Other Current Assets**

\$0.00

**Resources:**

301	Estimated revenues	\$87,356,594.17	
302	Less revenues	(\$57,464,264.09)	\$29,892,330.08

**Total assets and resources**

**\$52,715,330.49**

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 16 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 20 Special Revenue Fund**

**Liabilities and Fund Equity**

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$475,559.73
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$6,543,479.81
	Other current liabilities		\$1,864,875.24
	<b>Total liabilities</b>		<b>\$8,883,914.78</b>

**Fund Balance:**

**Appropriated:**

753,754	Reserve for encumbrances		\$34,466,272.94
761	Capital reserve account - July	\$0.00	
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00
764	Maintenance reserve account - July	\$0.00	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$0.00	
312	Less: Bud. w/d from cur. exp. emer. reserve	\$0.00	\$0.00
762	Adult education programs		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$87,356,594.17	
602	Less: Expenditures	(\$43,702,735.37)	
	Less: Encumbrances	(\$34,288,716.03)	(\$77,991,451.40)
	<b>Total appropriated</b>		<b>\$43,831,415.71</b>

**Unappropriated:**

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	<b>Total fund balance</b>		<b>\$43,831,415.71</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$52,715,330.49</u></b>

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 17 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 20 Special Revenue Fund**

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$87,356,594.17	\$77,991,451.40	\$9,365,142.77
Revenues	(\$87,356,594.17)	(\$57,464,264.09)	(\$29,892,330.08)
Subtotal	<u>\$0.00</u>	<u>\$20,527,187.31</u>	<u>(\$20,527,187.31)</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$20,527,187.31</u>	<u>(\$20,527,187.31)</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$20,527,187.31</u>	<u>(\$20,527,187.31)</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$20,527,187.31</u>	<u>(\$20,527,187.31)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$20,527,187.31</u>	<u>(\$20,527,187.31)</u>

Prepared and submitted by :

*Margaret M. McDonnell*  
 Board Secretary

*3/9/2021*  
 Date

Report of the Secretary to the Board of Education  
Camden City Board of Education

Page 18 of 25  
03/09/21 14:09

Starting date 7/1/2020 Ending date 2/28/2021 Fund: 20 Special Revenue Fund

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	(Total of Accounts W/O a Grid# Assigned)	6,193,572	0	6,193,572	1,506,014	Under	4,687,558
00745	Total Revenues from Local Sources	223,388	539,706	763,094	539,706	Under	223,388
00770	Total Revenues from State Sources	37,145,830	586,400	37,732,230	32,532,664	Under	5,199,566
00830	Total Revenues from Federal Sources	36,839,051	4,550,900	41,389,951	21,608,134	Under	19,781,818
0083A	Other	1,277,747	0	1,277,747	1,277,747		0
Total		81,679,588	5,677,006	87,356,594	57,464,264		29,892,330

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	6,194,572	0	6,194,572	1,227,928	4,965,644	1,000
84100	Local Projects	222,388	539,706	762,094	348,630	146,035	267,429
85120	Total Instruction	8,722,158	740,000	9,462,158	5,128,168	3,269,848	1,064,142
86380	Total Support Services	26,420,430	79,750	26,500,180	14,738,750	10,024,554	1,736,876
87040	Total Facilities Acquisition and Constr	1,000,000	(740,000)	260,000	12,978	0	247,022
87060	Contribution to Charter Schools	787,260	0	787,260	451,362	272,917	62,981
88000	Nonpublic Textbooks	54,859	0	54,859	35,025	0	19,834
88020	Nonpublic Auxiliary Services	907,511	187,925	1,095,436	317,381	778,055	0
88040	Nonpublic Handicapped Services	282,059	55,371	337,430	107,988	225,395	4,047
88060	Nonpublic Nursing Services	91,800	0	91,800	27,101	60,199	4,500
88090	Nonpublic Security Aid Program	157,500	0	157,500	0	14,987	142,513
88100	Adult Education	40,000	14,389	54,389	18,473	22,412	13,503
88120	Vocational Education	0	4,500	4,500	0	0	4,500
88140	Other	1,264,811	510,815	1,775,626	370,660	802,604	602,362
88740	Total Federal Projects	35,534,240	4,284,550	39,818,790	20,918,291	13,706,065	5,194,434
Total		81,679,588	5,677,006	87,356,594	43,702,735	34,288,716	9,365,143

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 19 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 20 Special Revenue Fund**

<b>Revenues:</b>				<b>Org Budget</b>	<b>Transfers</b>	<b>Budget Est</b>	<b>Actual</b>	<b>Over/Under</b>	<b>Unrealized</b>
				6,193,572	0	6,193,572	1,506,014	Under	4,687,558
00740	20-1	Other Revenue from Local Sources		223,388	539,706	763,094	539,706	Under	223,388
00755	20-3218	Preschool Education Aid – Prior Year Car		4,808,281	0	4,808,281	0	Under	4,808,281
00760	20-3218	Preschool Education Aid		30,843,820	79,750	30,923,570	30,843,820	Under	79,750
00765	20-32	Other Restricted Entitlements		1,493,729	506,650	2,000,379	1,688,844	Under	311,535
00775	20-441[1-6]	Title I		17,892,332	1,796,556	19,688,888	6,262,600	Under	13,426,288
00780	20-445[1-5]	Title II		473,425	99,363	572,788	432,857	Under	139,931
00785	20-449[1-4]	Title III		210,225	27,264	237,489	195,090	Under	42,399
00790	20-447[1-4]	Title IV		1,148,217	139,416	1,287,633	839,127	Under	448,506
00805	20-442[0-9]	I.D.E.A. Part B (Handicapped)		3,220,878	495,393	3,716,271	2,420,040	Under	1,296,231
00810	20-4430	Vocational Education		87,973	0	87,973	118,812		(30,839)
00815	20-4440	Adult Basic Education		40,000	0	40,000	0	Under	40,000
00816	20-4530	CARES Act Education Stabilization Fund		12,501,190	1,731,058	14,232,248	10,222,498	Under	4,009,750
00825	20-4	Other		1,264,811	261,850	1,526,661	1,117,110	Under	409,551
00835	20-5200	Transfers from Operating Budget – Presch		1,277,747	0	1,277,747	1,277,747		0
<b>Total</b>				<b>81,679,588</b>	<b>5,677,006</b>	<b>87,356,594</b>	<b>57,464,264</b>		<b>29,892,330</b>

<b>Expenditures:</b>				<b>Org Budget</b>	<b>Transfers</b>	<b>Adj Budget</b>	<b>Expended</b>	<b>Encumber</b>	<b>Available</b>
				6,194,572	0	6,194,572	1,227,928	4,965,644	1,000
84100	20- - -	Local Projects		222,388	539,706	762,094	348,630	146,035	267,429
85000	20-218-100-101	Salaries of Teachers		5,824,460	0	5,824,460	3,040,987	2,406,440	377,033
85020	20-218-100-106	Other Salaries for Instruction		2,225,532	0	2,225,532	1,074,761	856,192	294,579
85040	20-218-100-[4-5]	Other Purchased Services (400-500 series		117,943	0	117,943	22,390	4,148	91,405
85080	20-218-100-6	General Supplies		554,223	740,000	1,294,223	990,031	3,068	301,124
86000	20-218-200-102	Salaries of Supervisors of Instruction		234,075	5,000	239,075	147,217	91,827	31
86020	20-218-200-103	Salaries of Program Directors		730,723	0	730,723	474,528	237,281	18,915
86040	20-218-200-104	Salaries of Other Professional Staff		1,980,448	0	1,980,448	1,090,976	807,195	82,277
86060	20-218-200-105	Salaries of Secr. And Clerical Assistant		322,081	0	322,081	191,840	124,948	5,293
86080	20-218-200-110	Other Salaries		477,079	(14,000)	463,079	239,622	156,359	67,098
86100	20-218-200-173	Salaries of Community Parent Involvement		78,292	2,000	80,292	49,240	30,714	338
86120	20-218-200-176	Salaries of Master Teachers		959,161	7,000	966,161	552,549	413,132	480
86140	20-218-200-200	Personnel Services – Employee Benefits		4,957,405	0	4,957,405	2,732,975	2,036,988	187,442
86160	20-218-200-321	Purchased Educ. Services- Contracted Pre		10,376,550	0	10,376,550	5,969,901	4,069,178	337,471
86180	20-218-200-325	Purchased Ed. Svcs – Head Start		4,169,880	0	4,169,880	2,496,663	1,673,217	0
86200	20-218-200-329	Purchased Professional – Educational Ser		375,000	0	375,000	84,234	0	290,766
86220	20-218-200-330	Other Purchased Professional Services		90,000	0	90,000	0	0	90,000
86240	20-218-200-420	Cleaning, Repair & Maintenance Services		200,000	42,655	242,655	148,080	85,392	9,183
86300	20-218-200-516	Contr. Trans. Serv. (Field Trips)		52,000	0	52,000	0	0	52,000
86320	20-218-200-580	Travel		41,000	0	41,000	0	0	41,000
86330	20-218-200-590	Miscellaneous Purchased Services		246,400	37,095	283,495	39,295	0	244,200
86340	20-218-200-6	Supplies and Materials		640,336	0	640,336	294,813	223,842	121,681
86360	20-218-200-8	Other Objects		490,000	0	490,000	226,819	74,482	188,699

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 20 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 20 Special Revenue Fund**

<b>Expenditures:</b>			<b>Org Budget</b>	<b>Transfers</b>	<b>Adj Budget</b>	<b>Expended</b>	<b>Encumber</b>	<b>Available</b>
87020	20-218-400-732	Noninstructional Equipment	1,000,000	(740,000)	260,000	12,978	0	247,022
87060	20-218-100-56	Contribution to Charter Schools	787,260	0	787,260	451,362	272,917	62,981
88000	20-501- - -	Nonpublic Textbooks	54,859	0	54,859	35,025	0	19,834
88020	20-50[-2-5-]	Nonpublic Auxiliary Services	907,511	187,925	1,095,436	317,381	778,055	0
88040	20-50[-6-8-]	Nonpublic Handicapped Services	282,059	55,371	337,430	107,988	225,395	4,047
88060	20-509- - -	Nonpublic Nursing Services	91,800	0	91,800	27,101	60,199	4,500
88090	20-511- - -	Nonpublic Security Aid Program	157,500	0	157,500	0	14,987	142,513
88100	20- - - -	Adult Education	40,000	14,389	54,389	18,473	22,412	13,503
88120	20- - - -	Vocational Education	0	4,500	4,500	0	0	4,500
88140	20- - - -	Other	1,264,811	510,815	1,775,626	370,660	802,604	602,362
88500	20- - - -	Title I	17,892,332	1,796,556	19,688,888	7,386,964	9,563,796	2,738,128
88520	20- - - -	Title II	473,425	99,363	572,788	143,835	75,061	353,891
88540	20- - - -	Title III	210,225	27,264	237,489	105,942	23,850	107,697
88560	20- - - -	Title IV	753,181	139,416	892,597	218,116	319,227	355,254
88580	20- - - -	Title V	345,184	0	345,184	200,000	145,184	0
88600	20- - - -	Title VI	49,852	0	49,852	3,744	1,122	44,986
88620	20- - - -	I.D.E.A. Part B (Handicapped)	3,220,878	495,393	3,716,271	2,156,116	690,046	870,109
88640	20- - - -	Vocational Education	87,973	(4,500)	83,473	16,781	0	66,692
88678	20-477- - -	CARES Act Education Stabilization Fund	12,501,190	1,731,058	14,232,248	10,686,792	2,887,779	657,677
<b>Total</b>			<b>81,679,588</b>	<b>5,677,006</b>	<b>87,356,594</b>	<b>43,702,735</b>	<b>34,288,716</b>	<b>9,365,143</b>

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 21 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 30 Capital Projects Fund**

**Assets and Resources**

**Assets:**

101	Cash in bank		\$0.00
102 - 106	Cash Equivalents		\$0.00
111	Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

**Accounts Receivable:**

132	Interfund	\$203,927.06	
141	Intergovernmental - State	\$97,792,208.28	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$97,996,135.34

**Loans Receivable:**

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

**Other Current Assets**

\$0.00

**Resources:**

301	Estimated revenues	\$0.00	
302	Less revenues	\$0.00	\$0.00

**Total assets and resources**

**\$97,996,135.34**



**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 22 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 30 Capital Projects Fund**

**Liabilities and Fund Equity**

**Liabilities:**

411	Intergovernmental accounts payable - state		\$0.00
421	Accounts payable		\$0.00
431	Contracts payable		\$0.00
451	Loans payable		\$0.00
481	Deferred revenues		\$0.00
	Other current liabilities		\$0.00
	<b>Total liabilities</b>		<b>\$0.00</b>

**Fund Balance:**

**Appropriated:**

753,754	Reserve for encumbrances		\$247,917.88
761	Capital reserve account - July	\$0.00	
604	Add: Increase in capital reserve	\$0.00	
307	Less: Bud. w/d cap. reserve eligible costs	\$0.00	
309	Less: Bud. w/d cap. reserve excess costs	\$0.00	\$0.00
764	Maintenance reserve account - July	\$0.00	
606	Add: Increase in maintenance reserve	\$0.00	
310	Less: Bud. w/d from maintenance reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July	\$0.00	
607	Add: Increase in cur. exp. emer. reserve	\$0.00	
312	Less: Bud. w/d from cur. exp. emer. reserve	\$0.00	\$0.00
762	Adult education programs		\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$625,214.20	
602	Less: Expenditures (\$3,517.00)		
	Less: Encumbrances (\$122,200.44)	(\$125,717.44)	\$499,496.76
	<b>Total appropriated</b>		<b>\$747,414.64</b>
	<b>Unappropriated:</b>		
770	Fund balance, July 1		\$97,873,934.90
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$625,214.20)
	<b>Total fund balance</b>		<b>\$97,996,135.34</b>
	<b>Total liabilities and fund equity</b>		<b><u>\$97,996,135.34</u></b>

**Report of the Secretary to the Board of Education  
Camden City Board of Education**

**Page 23 of 25  
03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 30 Capital Projects Fund**

**Recapitulation of Budgeted Fund Balance:**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$625,214.20	\$125,717.44	\$499,496.76
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$625,214.20</u>	<u>\$125,717.44</u>	<u>\$499,496.76</u>
Change in capital reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$625,214.20</u>	<u>\$125,717.44</u>	<u>\$499,496.76</u>
Change in maintenance reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$625,214.20</u>	<u>\$125,717.44</u>	<u>\$499,496.76</u>
Change in emergency reserve account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$625,214.20</u>	<u>\$125,717.44</u>	<u>\$499,496.76</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$625,214.20</u>	<u>\$125,717.44</u>	<u>\$499,496.76</u>

Prepared and submitted by :

*Margaret McDonnell*  
Board Secretary

*3/9/2021*  
Date

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 24 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 30 Capital Projects Fund**

**Expenditures:**

(Total of Accounts W/O a Grid# Assigned)

	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	625,214	625,214	3,517	122,200	499,497
<b>Total</b>	0	625,214	625,214	3,517	122,200	499,497

**Report of the Secretary to the Board of Education**  
**Camden City Board of Education**

**Page 25 of 25**  
**03/09/21 14:09**

**Starting date 7/1/2020 Ending date 2/28/2021 Fund: 30 Capital Projects Fund**

**Expenditures:**

	<u>Org Budget</u>	<u>Transfers</u>	<u>Adj Budget</u>	<u>Expended</u>	<u>Encumber</u>	<u>Available</u>
	0	625,214	625,214	3,517	122,200	499,497
<b>Total</b>	0	625,214	625,214	3,517	122,200	499,497

## Transfers by Transfer Number

## Camden City Board of Education

Page 1 of 1

Start date 2/1/2021

End date 2/28/2021

03/09/21 14:00

TR#	Transfer Description	Amount	To Account	From Account
12738	02/01/21 supplies	0.87	15-000-221-600-300-02 Supplies and Materials	15-000-221-600-333-02 <del>Supplies and Materials</del>
12740	02/01/21 Budget Transfer	15,000.00	20-455-200-100-000-00 SBYS - Salary-Stipends	- - - - -
		50,886.00	20-455-200-500-000-00 Other Purch Services	- - - - -
		50,886.00	20-455-200-600-000-00 Supplies and Materials	- - - - -
		15,000.00	- - - - -	20-455-100-800-000-00 Other Objects
		101,772.00	- - - - -	20-455-200-390-000-06 Other Purch Prof & Tech Serv
12743	02/01/21 PEA facilities	2,200.00	20-218-200-420-000-73 Early Childhood Facilities	20-218-200-590-000-73 Early Childhood Facilities
12745	02/01/21 Flood Insurance renewal	25,000.00	11-000-262-520-000-00 Insurance	11-000-262-622-000-73 Electricity
12760	02/01/21 MCOLEMAN >2021-03-01	20,000.00	11-000-219-600-000-59 Supplies	11-000-100-567-000-00 Tuition Priv Sch Disab not NJ
12784	02/01/21 Bidget Transfer	1,500.00	15-000-221-600-333-02 Supplies and Materials	15-000-211-600-333-02 Supplies and Materials
12739	02/17/21 JCASSELLA >2021-02-17	5,000.00	15-190-100-610-100-12 General Supplies	15-000-223-320-100-12 Purch Prof Educ Serv
12746	02/23/21 PENNCO INSTITUTE CO	3.00	95-000-300-800-453-02 WHS Transcripts	- - - - -
12747	02/23/21 NEED MY TRANSCRIPTION	6.00	95-000-300-800-453-02 WHS Transcripts	- - - - -
12748	02/23/21 FIRST ADVANTAGE	3.00	95-000-300-800-453-02 WHS Transcripts	- - - - -
12750	02/24/21 HPRESCOT >2021-02-24	480.00	15-190-100-610-100-12 General Supplies	15-000-211-600-100-12 Supplies and Materials
12751	02/24/21 HPRESCOT >2021-02-24	137.00	15-190-100-610-100-12 General Supplies	15-000-223-500-100-12 Other Purchased Services
12752	02/24/21 Budget Transfer S. Cintron	10,000.00	20-451-200-100-001-00 Salaries-Stipends	20-451-200-300-000-00 Purch Professional Tech Svcs
12762	02/25/21 NP 193 ADD'L FUNDING	4,047.00	20-506-200-320-193-00 Purch Prof Educ Serv	- - - - -
12792	02/28/21 Misc Bank Earnings 2/28/21	5.52	95-000-300-800-000-00 Student Activities	- - - - -
		<b>301,926.39</b>	<b>Report Total</b>	