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SCHOOL DISTRICT OF THE CITY OF VINELAND

CITY OF VINELAND BOARD OF EDUCATION
VINELAND, NEW JERSEY

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

Romano, Hearing, Testa & Knorr
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

OF THE

CITY OF VINELAND BOARD OF EDUCATION
CITY OF VINELAND, NEW JERSEY

For the Fiscal Year Ended June 30, 2008

Prepared by

City of Vineland Board of Education
Finance Department

CITY OF VINELAND SCHOOL DISTRICT
OUTLINE OF CAFR

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Introductory Section

Vineland Public Schools

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October 29, 2008

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

Dear Board Members:

The comprehensive annual financial report of the Vineland School District for the fiscal year ended June 30, 2008, 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 and account groups 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 general purpose financial statements and schedules, as well as the auditor's report thereon. The statistical section includes selected financial and demographic information, generally presented on a multiyear basis. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations", and New Jersey OMB's 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 Vineland School District is an independent reporting entity within the criteria adopted by the Governmental Accounting Standards Board as established by Statement No. 14. All Funds and account groups of the District are included in this report. The Vineland Board of Education and all its schools constitute the District's reporting entity.
   The City of Vineland Education Foundation, Inc. (the foundation) is considered a component unit of the Vineland School District as defined in Governmental Accounting Standards Board Statement number 39. As a result, certain financial information of the foundation is discreetly presented in the district's financial statements.

The District provides a full range of educational services appropriate to grade levels preschool ages 3 and 4 and grades K-12. These include regular, vocational as well as special education for handicapped youngsters.

The District completed the 2007-2008 fiscal year with an average daily enrollment of 10,617.8 students. The following details the changes in the student enrollment of the District over the last ten years.

Average Daily Enrollment

Fiscal Year	Student Enrollment
2007-2008	10,617.8
2006-2007	10,551.8
2005-2006	10,508.5
2004-2005	10,574.1
2003-2004	10,636.0
2002-2003	10,492.4
2001-2002	9,472.1
2000-2001	9,382.4
1999-2000	9,403.2
1998-1999	9,243.1

2. **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 generally accepted accounting principles (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 awards and state financial assistance, the District also is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to those programs. Internal control 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 internal control, including that portion related to federal awards and state financial assistance programs, as well as to determine that the District has complied with applicable laws and regulations.

3. **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. The final budget amount as amended for the fiscal 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, 2008.

4. **ACCOUNTING SYSTEM AND REPORTS:** The District's accounting records reflect generally accepted accounting principles, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds and account groups. These funds and account groups are explained in "Notes to Financial Statements," Note 1.

5. **FINANCIAL INFORMATION FOR THE FISCAL YEAR:** 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 schedule presents a summary of the general fund, special revenue fund and permanent fund revenues for the fiscal year ended June 30, 2008:

Revenue	Amount	Percent of Total	Increase (Decrease) From 2007	Percentage of Increase (Decrease)
Local Sources	$21,869,508	11.26%	$209,576	.97%
State Sources	165,170,661	85.04%	8,103,270	5.16%
Federal Sources	7,190,003	3.70%	114,678	1.62%
Total	$194,230,172	100.00%	$8,427,524	4.54%

The following schedule presents a summary of general fund, special revenue fund and permanent fund expenditures for the fiscal year ended June 30, 2008:

Expenditures	Amount	Percent of Total	Increase (Decrease) From 2007	Percentage of Increase (Decrease)
Current Expense:				
Instruction	$67,315,950	35.33%	$ 175,537	.26%
Undistributed	120,981,056	63.50%	6,469,969	5.65%
Capital Outlay	1,097,193	.58%	136,927	14.26%
Special School	1,117,453	.59%	173,662	17.83%
Total	$190,511,652	100.00%	$6,956,095	3.79%

6. **DEBT ADMINISTRATION:** At June 30, 2008, the District had no outstanding debt issues of general obligation bonds.

7. **CASH MANAGEMENT:** The investment policy of the District is guided in large part by state statute as detailed in "Notes to Financial Statements," Note 1. The District has adopted a cash management plan which 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.

8. **RISK MANAGEMENT:** The Board carries various forms of insurance, including but not limited to general liability, automobile liability and comprehensive collision, hazard and theft insurance on property and contents, and fidelity bonds.

9. **OTHER INFORMATION:** Independent Audit – State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Romano, Hearing, Testa & Knorr PA was selected by the Board.

10. 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 1984 and the related OMB Circular A-133 and New Jersey OMB's Circular 04-04. The auditor's report on the general purpose 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.

11. **ACCOMPLISHMENTS AND OUTLOOK:** The improvement of the teaching and learning process in our district has been and continues to be our major focus. Some of our initiatives include:

Preschool

- A concentration on early literacy curriculum for all preschool students
- Implementation of portfolios at the preschool level to monitor student progress
- Utilization of ELAS (Early Learning Assessment System)
- Ongoing articulation sessions between preschool and kindergarten staff to ensure seamless transition

Elementary

- Utilization of differentiated instructional strategies in mathematics and language arts to help address the diverse needs of our students in our K-5 classrooms
- Focus on guided reading and process writing
- Implementation of LEADS at grade 5
- Utilization of common planning time
- Implementation of an RTI model utilizing AIMSweb, Read180 and Voyager Math
- Data driven instruction
- Benchmarking with Learnia Program

Intermediate

- Continued to implement Small Learning Community concept: block scheduling for Math and Language Arts, implementation of academic rigor, personalization and student advocacy, common planning time
- Data driven instruction
- Utilization of differentiated instructional strategies in mathematics and language arts to help address the diverse needs of our students in our 6-8 classrooms
- Implementation of LEADS at grades 6-8

- Implementation of an RTI model utilizing AIMSweb, Read180 and Voyager Math
- Benchmarking with Learnia Program
- Literacy and Math coaches

High School

- Implemented 8 theme-based Small Learning Communities in September 2008: academic rigor, personalization and student advocacy, common planning time.
- Implementation of district-developed unit math assessments
- Math Coach
- Addition of Executive Principal
- Addition of 8 Administrative Assistant positions; one for each Small Learning Community

The goal of these initiatives and best practices is to increase student achievement and services at all levels of the Vineland School District.

12. **ACKNOWLEDGEMENTS:** We would like to express our appreciation to the members of the Vineland Board of Education 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 district administrators have embraced these principles of fiscal accountability and are to be commended for their support. The preparation of this report could not have been accomplished without the efficient and highly dedicated services of our financial and accounting staff.

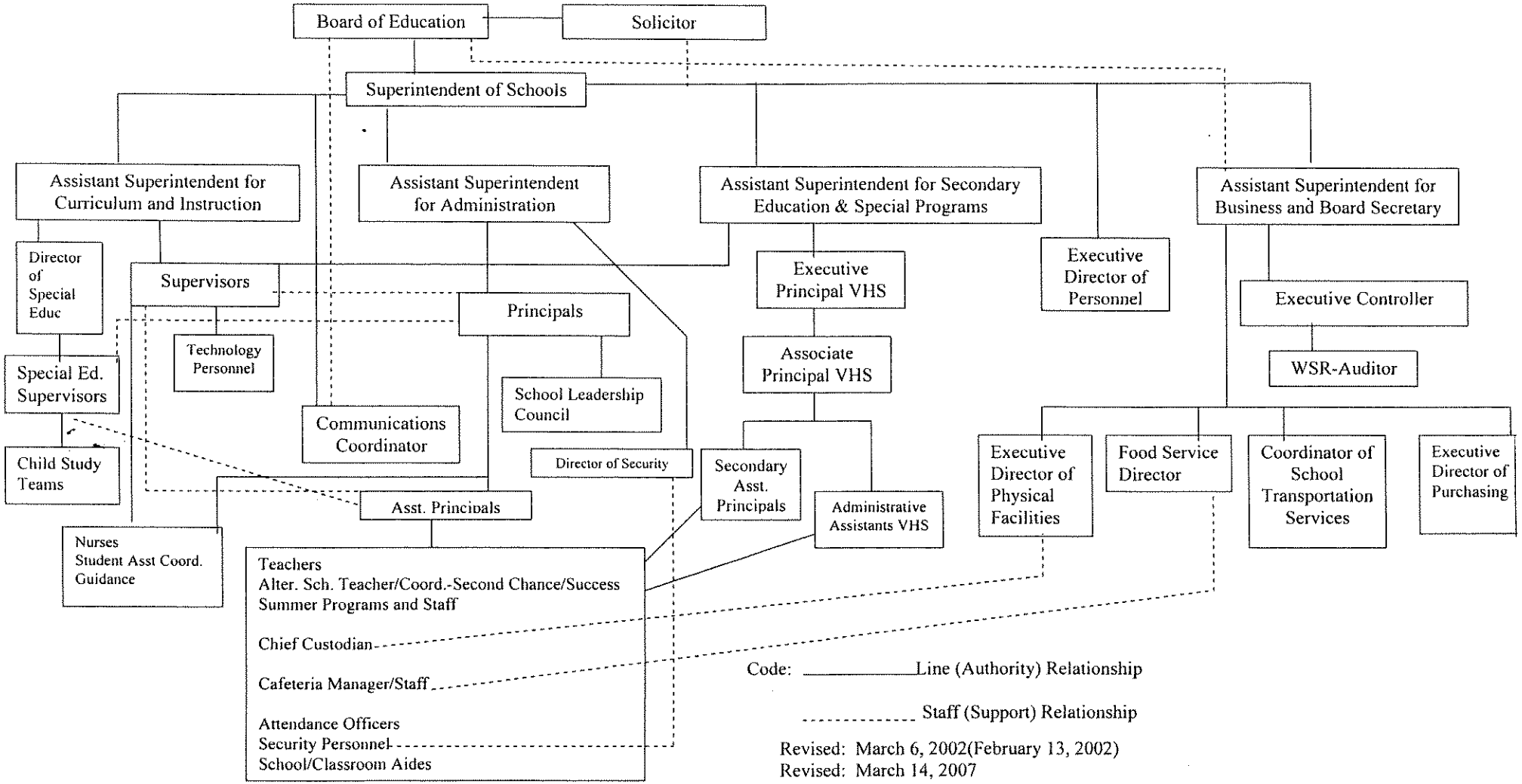
Respectfully submitted,

Charles D. Ottinger
Superintendent

Kevin J. Franchetta, CPA
Assistant Superintendent for Business/Board Secretary

POLICY #1110 Organizational Chart

Vineland Public Schools
Organization Chart



Revised: March 6, 2002(February 13, 2002)
Revised: March 14, 2007
Revised: June 8, 2007

Vineland Public Schools

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ROSTER OF OFFICIALS

Members of the Board of Education As of June 30, 2008	Term Expires
Mr. Frank Giordano, President	2010
Mr. Allan Bernardini	2010
Mr. Brian DeWinne	2011
Mr. Robert Evans	2009
Mr. Anthony Fanucci	2009
Mr. Ronald Franceschini	2011
Ms. Diamaris Rios	2011
Mr. Paul Spinelli	2009
Mr. Thomas Ulrich	2010

Charles D. Ottinger	Superintendent
Mr. Kevin J. Franchetta, CPA	Assistant Superintendent for Business and Board Secretary
Mr. Carmen DiGiorgio	Treasurer of School Monies
Robert A. DeSanto, Esquire	Solicitor

Consultants and Advisors

Architect	Lawrence Merighi, AIA Manders/Merighi Associates 1138 E. Chestnut Avenue Vineland, New Jersey 08360-5053
Audit Firm	Stephen P. Testa, CPA Romano, Hearing, Testa & Knorr P.A. 150 S. Main Road Vineland, New Jersey 08360-7828
Attorney (s)	Robert A. DeSanto, Esquire Gruccio, Pepper, DeSanto, Ruth, P.A. 817 Landis Avenue Vineland, New Jersey 08362-1501 Frank DiDomenico, Esquire 8 LaSalle Drive PO Box 1356 Vineland, New Jersey 08362-1356 Harold Shapiro, Esquire 1063 E. Landis Avenue Vineland, New Jersey 08360-4037
Engineer (s)	Alexander Churchill Associates 1138 E. Chestnut Avenue Vineland, New Jersey 08360-5053 Biagi, Chance, Cummins, London, Titzer, Inc. 1051 Magnolia Road Vineland, New Jersey 08361 Fralinger Engineering PA 629 Shiloh Pike Bridgeton, New Jersey 08302
Environmentalist	Gary Leverence Environmental Remediation and Management Company PO Box 9026 Trenton, New Jersey 08650
Insurance Broker (s)	A. William Biondi Biondi Insurance 525 Elmer Street PO Box 1418 Vineland, New Jersey 08360-4618 Richard Allen Allen Associates 630 S. Brewster Road Bldg C Vineland, New Jersey 08362-0790

Financial Section

Independent Auditor's Report

The Honorable President and
Members of the Board of Education
City of Vineland School District
County of Cumberland
Vineland, New Jersey

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Board of Education of the City of Vineland School District, in the County of Cumberland, State of New Jersey (the District) as of and for the fiscal year ended June 30, 2008, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Vineland Board of Education's management. 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 audit requirements as prescribed by the Division of 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Vineland Board of Education, in the County of Cumberland, State of New Jersey, as of June 30, 2008, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 19 to the financial statements, the District adopted the provisions of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, in 2008.

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In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2008 on our consideration of the City of Vineland Board of Education'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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

The Management's Discussion and Analysis, Budgetary Comparison Information, and information relating to the District's Other Post Employment Benefits plan as listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Vineland Board of Education's basic financial statements. The accompanying introductory section, and other supplementary information such as the combining and individual fund financial statements, long-term debt schedules, and statistical information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations;* and New Jersey OMB's Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid,* respectively, and are also not a required part of the basic financial statements of the City of Vineland Board of Education. The combining and individual fund financial statements and long-term debt schedules and the schedules of expenditures of federal awards and state financial assistance have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

ROMANO, HEARING, TESTA & KNORR

Stephen P. Testa

Stephen P. Testa
Certified Public Accountant
Licensed Public School Accountant
No. CS 01142

October 29, 2008

Required Supplementary Information - Part I

Vineland Public Schools

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MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Vineland Public School District's (VPSD) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2008. Please read it in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the district.

- The first two statements are *district-wide financial statements* that provide both *short-term and long-term* information about the District's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the Districts operations in more detail than the district-wide statements.
- The *governmental funds* statements tell how *basic* services like regular and special education were financed in the *short term* as well as what remains for future spending.
- *Proprietary funds* statements offer *short* and *long-term* financial information about the activities the district operates *like businesses,* such as food services.
- *Fiduciary funds* statements provide information about the financial relationships in which the District acts solely as a *trustee or agent* for the benefit of others.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the financial statements with a comparison of the District's budget for the year.

Figure A-1
Major Features of District-Wide and Fund Financial Statements

		Fund Financial Statements		
	District-wide Statements	**Governmental Funds**	**Proprietary Funds**	**Fiduciary Funds**
Scope	Entire district (except fiduciary funds)	The activities of the district that are not proprietary or fiduciary, such as special education and building maintenance	Activities the district operates similar to private businesses: food services and before and after school program.	Instances in which the district administers resources on behalf of someone else, such as scholarship programs and student activities monies
Required financial statements	-Statement of net assets -Statement of activities	-Balance sheet -Statement of revenues, expenditures, and changes in fund balances	-Statement of net assets -Statement of revenues, expenses, and changes in fund net assets -Statement of cash flows	-Statement of fiduciary net assets -Statement of changes in fiduciary net assets
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/ liability Information	All assets and liabilities, both financial and capital, short-term and long term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities both financial and capital and short-term and long-term	All assets and liabilities both short-term and long-term; VPSD's funds do not currently contain capital assets, although they can
Type of inflow/ outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid

Figure A-1 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the type of information they contain. The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

District-wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's *net assets* and how they have changed. Net assets- the difference between the District's assets and liabilities – are one way to measure the District's financial health or *position.*

- Over time, increases or decreases in the District's net assets are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the district-wide financial statements, the District's activities are divided into two categories:

- *Governmental activities* – Most of the District's basic services are included here, such as regular and special education, transportation, and administration. Property taxes and state formula aid finance most of these activities.
- *Business-type activities* – The District charges fees to help it cover the cost for certain services it provides. The District's food services and before and after school programs are included here.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's *funds,* focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State Law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debts) or to show that it is properly using certain revenues (like federal grants).

The District has three kinds of funds:

- *Governmental Fund* – Most of the District's basic services are included in governmental funds, which generally focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information with the governmental funds statements that explain the relationship (or differences) between them.
- *Proprietary funds* – Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the district-wide statements.

-In fact, the District's *enterprise funds* (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flow.

-*Internal service funds* (the other kind of proprietary fund) are utilized to report activities that provide supplies and services for the Districts other programs and activities.

- *Fiduciary funds* – The District is the trustee, or *fiduciary,* for assets that belong to others, such as the scholarship fund and the student activities funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net assets. The District's *combined* net assets were higher on June 30, 2008, than they were the year before – increasing 11.1 percent to $169.5 million. (See Table A-1). The entire change in the District's position came from governmental activities. The business activities of the District reflected no change in net assets.

The District's financial position is the product of many factors. The State of New Jersey continued to withhold the last state aid payment for formula aid and preschool expansion aid. This was the seventh year for whole school reform in the district. The significant change in net assets is attributable to the completion of several capital projects by the New Jersey Schools Development Authority which resulted in an increase in capital assets. These projects included the completion and occupancy of an addition to one middle school (Veterans Memorial Middle School) and the completion of one new elementary/preschool center and a new adult education center (Vineland Community Learning Complex). Construction in progress continued for one new middle school.

Table A-1
City of Vineland School District's Net Assets
(in millions of dollars)

	Governmental Activities		Business-type Activities		Total School District		Total Percentage Change
	2007	2008	2007	2008	2007	2008	2007-2008
Current and Other Assets	$ 16.0	$ 18.6	$ 0.6	$ 0.7	$ 16.6	$ 19.3	16.3%
Noncurrent Assets	-	-	-	-	-	-	0.0%
Capital Assets	151.0	165.6	0.7	0.8	151.7	166.4	9.7%
Total Assets	**167.0**	**184.2**	**1.3**	**1.5**	**168.3**	**185.7**	10.3%
Current Liabilities	7.7	6.9	0.1	0.1	7.8	7.0	-10.3%
Noncurrent Liabilities	7.3	8.4	0.6	0.8	7.9	9.2	16.5%
Total Liabilities	**15.0**	**15.3**	**0.7**	**0.9**	**15.7**	**16.2**	3.2%
Net Assets							
Invested in Capital Assets net of related debt	151.0	165.6	0.7	0.8	151.7	166.4	9.7%
Restricted	6.0	13.8			6.0	13.8	130.0%
Unrestricted	(5.0)	(10.5)	(0.1)	(0.2)	(5.1)	(10.7)	-206.7%
Total Net Assets	**$ 152.0**	**$ 168.9**	**$ 0.6**	**$ 0.6**	**$ 152.6**	**$ 169.5**	11.1%

Changes in net assets. The District's total revenues (excluding a special item) decreased 5.6 percent to $217.6 million. (See Table A-2.) This decrease is due primarily from the reduction in capital contributions from the New Jersey School Development Authority for new construction. Property taxes and state formula aid accounted for 68.3 percent of the District's revenue. State and federal aid for specific programs derives 30.0 percent, and the remainder, 1.7 percent, from fees charged for services and miscellaneous sources.

Table A-2
Changes in City of Vineland School District's Net Assets
(in millions of dollars)

	Governmental Activities		Business-type Activities		Total School District		Total Percentage Change
	2007	2008	2007	2008	2007	2008	2007-2008
Revenues							
Program Revenues							
Charges for Services			$ 1.4	$ 1.3	$ 1.4	$ 1.3	-7.1%
Federal & State Categorical Grants	86.9	62.2	3.1	3.5	90.0	65.7	-27.0%
General Revenues							
Property Taxes	19.5	20.3			19.5	20.3	4.1%
State Formula Aid	117.4	128.5			117.4	128.5	9.5%
Other	2.2	1.8			2.2	1.8	-18.2%
Total Revenues	226.0	212.8	4.5	4.8	230.5	217.6	-5.6%
Expenses							
Instruction-Related	68.6	71.3			68.6	71.3	3.9%
Student Support Services	46.7	48.3	4.6	5.2	51.3	53.5	4.3%
Maintenance & Operations	13.2	15.4			13.2	15.4	16.7%
Transportation	8.4	8.9			8.4	8.9	6.0%
Administration	5.1	6.0			5.1	6.0	17.6%
Other	44.2	45.7			44.2	45.7	3.4%
Total Expenses	186.2	195.6	4.6	5.2	190.8	200.8	5.2%
Excess (Deficiency) Before Transfers & Special Item	39.8	17.2	(0.1)	(0.4)	39.7	16.8	-57.7%
Transfers	(0.2)	(0.3)	0.2	0.3	-	-	0.0%
Special Items	(3.2)	-			(3.2)	-	100.0%
Increase (Decrease) in Net Assets	$ 36.4	$ 16.9	$0.1	($0.1)	$ 36.5	$ 16.8	-54.0%

The total cost of all programs and services rose 5.2 percent to $200.8 million. The District's expenses are predominantly related to educating and caring for students (62.2 percent). The purely administrative activities of the District accounted for just 3.0 percent of total costs. The major reasons for the increase in the District's expenditures were salary increases, increases in the cost of fuel, an increase in vacation pay for civil service employees due to a class action lawsuit and the implementation of the seventh year of whole school reform. Total revenues surpassed expenses, increasing net assets approximately $16.8 million over last year. The business activities of the District reflected a minor change.

Governmental Activities

Revenues for the District's governmental activities amounted to $212.8 million. Total expenses amounted to $195.6 million excluding transfers and any special items. The increase in net assets in governmental activities was $16.9 million for 2008 after transfers

and special items. There are two main reasons that the increase in net assets was less than fiscal year 2007. The first reason is the increase of depreciation on newly constructed buildings placed in service. The second reason is the aforementioned reduction in capital contributions from the New Jersey School Development Authority for new construction.

Business-type Activities

Revenues of the District's business-type activities amounted to $4.8 million, and expenses were $5.2 million. The District's governmental activities subsidized the business activities in the amount of $.3 million. (Refer to Table A-2.) Factors contributing to these results included:

- Food services expenses exceeded revenues by $66,024.
- Before and after school program expenses exceeded revenues by $299,813 which was subsidized by the governmental activities.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds reported *combined* fund balances of $11.7 million.

As mentioned, the business-type activities were partially subsidized by the governmental activities. In addition to the district-wide financial statements, food services and the before and after school program are reported in greater detail in the enterprise funds statements. In 2008, both services encountered difficult financial situations which have been addressed in the beginning of fiscal year 2009.

- Food service had to account for the additional expense for the accrual of vacation days for ten-month civil service employees as a result of a class action lawsuit brought against the district. This liability should be reduced in future years. The food service operation had significant expenses over the past two years due to this lawsuit.
- The before and after school program user fees remained at the same amount as in the fiscal year 2007. The last increase occurred during the 2005-2006 school year. The District collection of user fees decreased $33,423 in comparison to the 2006-2007 school year and contract cost increased by $75,238. The number of students participating in the program continued to increase, however, many were not required to pay for services since they qualified for free or reduced lunch. In FY 2009 this program has been contracted out to a vendor who will be responsible for billing and collection of all fees associated with the program. There will be no subsidy for program expenses in FY 2009. There may be a small subsidy required for any uncollected bad debts from FY 2008 or prior.

General Fund Budgetary Highlights

The District received final budget approval for the 2007-2008 budget from the State on July 2, 2007, based on an agreed upon budget submitted on May 17, 2007.

The District's final budget for 2007-2008 anticipated utilizing $5.9 million in fund balance and $88,432 of prior year encumbrances and legal reserves to fund the appropriation plan for this fiscal period. In the 2006-2007 school year the district utilized $7.0 million in fund balance. This decrease in available fund balance is due to the district receiving a 3% increase in State Aid for the 2007-2008 school year along with rising costs exceeding the increase in funding from the State. Approximately 94.7% of the school based budgets were expended. This being the seventh year of School-Based budgeting, principals continue to manage their individual school budgets effectively.

Actual expenditures for capital outlay amounted to $21,336 in the Blended Resource Fund (School-Based budgets) and $968,758 in the Operating Fund. The balance of expenditures for capital outlay in the amount of $107,100 was from the Special Revenue Fund. These three areas make up the total governmental fund capital outlay expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2008, the District had invested $166.5 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audiovisual equipment, and administrative offices. (See Table A-3.) (More detailed information about capital assets can be found in Note 4 to the financial statements.) Depreciation expense for the year amounted to $5.2 million, while net building improvements and additions to equipment and furniture amounted to $14.7 million.

Table A-3
City of Vineland School District's Capital Assets
(Net of Depreciation)

	Governmental Activities		Business-type Activities		School District Total	
	2007	2008	2007	2008	2007	2008
Land	$ 2,659,517	$ 6,405,194			$ 2,659,517	$ 6,405,194
Construction in Progress	54,417,237	2,975,556			54,417,237	2,975,556
Land Improvements	6,053,683	6,224,797			6,053,683	6,224,797
Buildings	82,386,374	144,685,255			82,386,374	144,685,255
Machinery and Equipment	5,524,534	5,353,770	699,685	807,439	6,224,219	6,161,209
Total	$ 151,041,345	$ 165,644,572	$ 699,685	$ 807,439	$ 151,741,030	$ 166,452,011

The District's fiscal year 2009 capital budget anticipates spending an additional $1.3 million for capital projects in the following areas:

- $948,750 for the purchase of regular and special education school buses.
- $251,100 is for machinery and equipment.
- $144,000 is for construction services.

Under the auspices of the New Jersey Schools Development Authority, a new elementary and preschool center was completed and opened in January 2008. (Vineland Community Learning Complex, Sabater Elementary and Dallago Preschool) In addition, at the site of the new preschool center and new elementary school a new adult education center was completed in June 2008 and opened for the beginning of our school year 2009. Under architectural design on property purchased by the New Jersey Schools Development Authority for the district is middle school #2. It is projected that this new facility may be put out for bid some time during our current fiscal year 2009.

Long-Term Debt

At year–end, the District had no long term debt. (See Table A-4). (More detailed information about long-term debt can be found in Note 6 to the financial statements.)

The state limits the amount of general obligation debt the District can issue to 4 percent of the equalized valuation of all taxable property within the District. The current limit is $151,911,373 the full amount of which is available for the issuance of debt.

Table A-4
City of Vineland School District's Long-Term Debt

	Total School District		Total Percentage Change
	2007	2008	2007-2008
General Obligation Bonds (financed with property taxes)	$ -	$ -	0.0%
Other	-	-	0.0%
Total	$ -	$ -	0.0%

FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following existing circumstances that could significantly affect its financial health in the future:

- The three collective bargaining contract negotiations were completed in the fall of 2007 resulting in contracts for the period of July 2007 through June 2010. Increases for these contracting units collectively average approximately 5.0% per year.

- The district has received conditional approval on the 2008-2009 budget from the Department of Education on March 19, 2008. In order to obtain the approval of the 2008-2009 budget from the New Jersey Department of Education the district submitted a budget in accordance with the new funding formula "A Formula for Success: All Children, All Communities" also know as the "School Funding Reform Act of 2008." This new funding formula for the first three years of implementation provides adjustment aid so that all districts will receive no less than their fiscal year 2008 State aid amounts increased by 2%. After that time period, decreases in adjustment aid will only occur for those districts that experience significant decreases in enrollment. This new funding formula resulted in an additional $2,686,000 in state aid for the 2008-2009 budget.

- The Federal requirements of the "No Child Left Behind" (NCLB) legislation has increased the educational qualifications for the district's paraprofessionals. Additionally, this legislation requires the employment of "Highly Qualified Teachers" and the possibility of parental school choice for the students of low performing schools. Although the district is required to implement these mandates, the Federal government has not increased the funding to initiate these mandates.

- On October 3, 2008 Commissioner of Education Lucille E. Davy announced her approval of six new prospective charter school applications. The successful applicants can begin planning and start-up activities that could lead to new school openings in September 2009. One of these six successful applications included the opening of the Vineland Public Charter School in Vineland. The new charter school will serve 108 students in grades Kindergarten through second. This could result in the possible reallocation of State aid from the district to the charter school in the amount of approximately $820,000.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you should have questions about this report or need additional financial information, please contact the office of the Assistant Superintendent for Business/Board Secretary, Vineland Board of Education, 625 East Plum Street, Vineland, NJ 08360-3708.

The Vineland Education Foundation is a separately incorporated entity which exists for the benefit of the School District and has its own Board of Directors. The responsibility for policy and investment strategies rests with the Foundation's Board of Directors. The Foundations principle funding source is a Federal Grant (Gear-Up). The School District provides minimal support to the Foundation, such as facility usage, postage and accounting services. Several School District Board Members serve as Foundation Board Members. Since the Foundation exists for the benefit of the District, it is classified as a component unit of the District and the results of its financial transactions are included behind the corresponding schedules of the District's financial statements. The full comparative financial statements of the Vineland Education Foundation can be reviewed by contacting the Treasurer of the Foundation.

Basic Financial Statements

District-wide Financial Statements

CITY OF VINELAND SCHOOL DISTRICT
STATEMENT OF NET ASSETS
JUNE 30, 2008

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ 15,997,105.13	$ 480,977.14	$ 16,478,082.27
Investments	26,853.15		26,853.15
Receivables, net	1,671,050.89	218,548.71	1,889,599.60
Interfund Loans	253,183.27	(197,794.89)	55,388.38
Inventory	606,839.08	143,138.66	749,977.74
Prepaid Expenses	5,483.41		5,483.41
Total Current Assets	18,560,514.93	644,869.62	19,205,384.55
Noncurrent Assets:			
Restricted Assets:			
Capital Reserve Account - Cash	1.00		1.00
Capital assets, net	165,644,572.19	807,438.80	166,452,010.99
Total Noncurrent Assets	165,644,573.19	807,438.80	166,452,011.99
Total Assets	184,205,088.12	1,452,308.42	185,657,396.54
LIABILITIES			
Current Liabilities:			
Accounts Payable	3,039,654.72	105,505.85	3,145,160.57
Accrued Salaries, Wages and Benefits Payable	159,426.07	752.31	160,178.38
Payable to Federal Government	4,248.81		4,248.81
Payable to State Government	263,033.13		263,033.13
Deferred Revenue	3,369,711.93		3,369,711.93
Current Portion of Long-Term Obligations	-		-
Total Current Liabilities	6,836,074.66	106,258.16	6,942,332.82
Noncurrent Liabilities:			
Accrued Compensated Absences	8,162,236.30	751,139.77	8,913,376.07
Net OPEB Obligation	265,487.00		265,487.00
Total Noncurrent Liabilities	8,427,723.30	751,139.77	9,178,863.07
Total Liabilities	15,263,797.96	857,397.93	16,121,195.89
NET ASSETS			
Invested in Capital Assets, net of Related Debt	165,644,572.19	807,438.80	166,452,010.99
Restricted for:			
Capital Projects	1.00		1.00
Permanent Endowment - Nonexpendable	26,853.15		26,853.15
Other Purposes	13,733,449.31		13,733,449.31
Unrestricted	(10,463,585.49)	(212,528.31)	(10,676,113.80)
Total Net Assets	$ 168,941,290.16	$ 594,910.49	$ 169,536,200.65

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

CITY OF VINELAND EDUCATION FOUNDATION, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2008

ASSETS

Assets:	
Cash and Cash Equivalents	$ 275,390.73
Accrued Interest Receivable	10,850.73
Investments	1,545,871.14
TOTAL ASSETS	$ 1,832,112.60

LIABILITIES AND NET ASSETS

Liabilities:	
Deferred Income	$ 1,552,102.33
Total Liabilities	1,552,102.33
Net Assets:	
Net Assets- Temporarily Restricted	2,000.00
Net Assets- Unrestricted	278,010.27
Total Net Assets	280,010.27
TOTAL LIABILITIES AND NET ASSETS	$ 1,832,112.60

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

Exhibit A-2

CITY OF VINELAND SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Governmental Activities	Net (Expense) Revenue and Changes in Net Assets: Business-type Activities	Net (Expense) Revenue and Changes in Net Assets: Total
Governmental Activities:							
Instruction:							
Regular	$ 49,946,157.01	$ -	$ -	$ 18,392,103.83	$ (31,554,053.18)	$ -	$ (31,554,053.18)
Special Education	13,873,435.04				(13,873,435.04)	-	(13,873,435.04)
Other Special Instruction	6,051,813.60				(6,051,813.60)	-	(6,051,813.60)
Vocational	-				-	-	-
Other Instruction	1,389,652.25				(1,389,652.25)	-	(1,389,652.25)
Nonpublic School Programs	-				-	-	-
Adult/Continuing Education Programs	-				-	-	-
Support Services:	-						
Tuition	8,493,236.30				(8,493,236.30)	-	(8,493,236.30)
Student & Instruction Related Services	34,385,427.87				(34,385,427.87)	-	(34,385,427.87)
General Administration	2,315,513.41				(2,315,513.41)	-	(2,315,513.41)
School Administrative Services	5,398,220.78				(5,398,220.78)	-	(5,398,220.78)
Central Services	2,155,252.86				(2,155,252.86)	-	(2,155,252.86)
Administrative Information Technology	1,503,256.78				(1,503,256.78)	-	(1,503,256.78)
Plant Operations and Maintenance	15,428,799.05				(15,428,799.05)	-	(15,428,799.05)
Pupil Transportation	8,955,045.61				(8,955,045.61)	-	(8,955,045.61)
Employee Benefits	44,480,759.81		15,426,518.38		(29,054,241.43)	-	(29,054,241.43)
Special Schools	1,117,452.85				(1,117,452.85)	-	(1,117,452.85)
Interest on Long-Term Debt	-				-	-	-
Unallocated Depreciation	156,565.56				(156,565.56)	-	(156,565.56)
Total Governmental Activities	195,650,588.78	-	15,426,518.38	18,392,103.83	(161,831,966.57)	-	(161,831,966.57)
Business-Type Activities:							
Food Service	4,640,897.48	1,109,427.94	3,272,544.95	192,900.00		(66,024.59)	(66,024.59)
Child Care	505,387.50	205,574.50				(299,813.00)	(299,813.00)
Total Business-Type Activities	5,146,284.98	1,315,002.44	3,272,544.95	192,900.00		(365,837.59)	(365,837.59)
Total Primary Government	$ 200,796,873.76	$ 1,315,002.44	$ 18,699,063.33	$ 18,585,003.83	$ (161,831,966.57)	$ (365,837.59)	$ (162,197,804.16)
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes, net					$ 20,330,766.00	$	$ 20,330,766.00
Taxes Levied for Debt Service					-		-
Federal and State Aid Not Restricted					128,536,399.94		128,536,399.94
Federal and State Aid Restricted					28,397,745.89		28,397,745.89
Tuition Received					479,240.63		479,240.63
Investment Earnings					635,242.07	9,689.72	644,931.79
Miscellaneous Income					424,259.42		424,259.42
Capital Contributions					220,805.00		220,805.00
Transfers					(299,813.00)	299,813.00	-
Special Item - Loss on Disposition of Assets					(13,702.88)	(5,383.00)	(19,085.88)
Special Item - Judgement against the District							-
Total general revenues, special items, extraordinary items and transfers					178,710,943.07	304,119.72	179,015,062.79
Change in Net Assets					16,878,976.50	(61,717.87)	16,817,258.63
Net Assets—Beginning					152,062,313.66	656,628.36	152,718,942.02
Net Assets—Ending					$ 168,941,290.16	$ 594,910.49	$ 169,536,200.65

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

CITY OF VINELAND EDUCATION FOUNDATION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2008

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenues and Gains:				
Grant Proceeds	$ -	$ 130,382.37	$ -	$ 130,382.37
Contributions	500.00	2,000.00		2,500.00
Interest and Dividends	89,019.31			89,019.31
Net Assets Released from Restrictions:	130,382.37	(130,382.37)		-
Satisfactions of Program Restrictions				
Total Revenues and Gains	219,901.68	2,000.00	-	221,901.68
Expenses and Losses:				
Program Services:				
Scholarships	130,382.37			130,382.37
Supporting Services:				
General Expenses	2,445.17			2,445.17
Unrealized and Realized Losses on Investments	2,328.36			2,328.36
Total Expenses and Losses	135,155.90	-	-	135,155.90
Change in Net Assets	84,745.78	2,000.00	-	86,745.78
Net Assets at Beginning of Year	193,264.49	-	-	193,264.49
Net Assets at End of Year	$ 278,010.27	$ 2,000.00	$ -	$ 280,010.27

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

Fund Financial Statements

Governmental Funds

CITY OF VINELAND SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2008

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Permanent Fund	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	$ 11,792,345.38	$ 4,204,759.75	$	$	$	$ 15,997,105.13
Investments					26,853.15	26,853.15
Receivables, net	482,224.78	55,578.17				537,802.95
Due from Other Funds	253,183.27					253,183.27
Receivables from Other Governments	797,812.10	335,435.84				1,133,247.94
Inventories - Supplies and Materials	606,839.08					606,839.08
Prepaid Expenses	2,170.41	3,313.00				5,483.41
Restricted Cash and Cash Equivalents	1.00					1.00
Total Assets	$ 13,934,576.02	$ 4,599,086.76	$ -	$ -	$ 26,853.15	$ 18,560,515.93
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable	$ 1,916,036.21	$ 1,123,618.51	$	$	$	$ 3,039,654.72
Accrued Salaries, Wages and Benefits	113,613.69	45,812.38				159,426.07
Payable to Federal Government		4,248.81				4,248.81
Payable to State Government		263,033.13				263,033.13
Deferred Revenue	8,750.00	3,360,961.93				3,369,711.93
Total Liabilities	2,038,399.90	4,797,674.76	-	-	-	6,836,074.66
Fund Balances:						
Reserved for:						
Encumbrances	98,833.23					98,833.23
Inventories	606,839.08					606,839.08
Capital Reserve Account	1.00					1.00
Excess Surplus - Designated for Subsequent Year's Expenditures	4,354,413.00					4,354,413.00
Excess Surplus	8,673,364.00					8,673,364.00
Unreserved:						
Designated for Subsequent Year's Expenditures	925,000.00					925,000.00
Undesignated, reported in:						
General Fund	(2,762,274.19)					(2,762,274.19)
Special Revenue Fund		(198,588.00)				(198,588.00)
Permanent Fund					26,853.15	26,853.15
Total Fund Balances	11,896,176.12	(198,588.00)	-	-	26,853.15	11,724,441.27
Total Liabilities and Fund Balances	$ 13,934,576.02	$ 4,599,086.76	$ -	$ -	$ 26,853.15	

Amounts reported for *governmental activities* in the statement of net assets (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 $214,173,771.18 and the accumulated depreciation is $48,529,198.99	165,644,572.19
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds	(8,427,723.30)
Net assets of governmental activities	$ 168,941,290.16

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

CITY OF VINELAND SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2008

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Permanent Fund	Total Governmental Funds
REVENUES						
Local Sources:						
Local Tax Levy	$ 20,330,766.00	$	$	$	$	$ 20,330,766.00
Tuition Charges	479,240.63					479,240.63
Miscellaneous	1,034,512.77	23,580.20		-	1,408.52	1,059,501.49
Total - Local Sources	21,844,519.40	23,580.20	-	-	1,408.52	21,869,508.12
State Sources	143,497,806.26	21,672,854.62				165,170,660.88
Federal Sources	465,112.06	6,724,891.27				7,190,003.33
Total Revenues	165,807,437.72	28,421,326.09	-	-	1,408.52	194,230,172.33
EXPENDITURES						
Current:						
Regular Instruction	40,633,026.96	5,383,125.32				46,016,152.28
Special Education Instruction	13,869,215.17					13,869,215.17
Other Special Instruction	6,040,930.64					6,040,930.64
Vocational Education						-
Other Instruction	1,389,652.25					1,389,652.25
Nonpublic School Programs						-
Adult/Continuing Education Programs						-
Support Services and Undistributed Costs:						
Tuition	8,493,236.30					8,493,236.30
Student & Instruction Related Services	16,891,535.63	17,215,120.76			1,400.00	34,108,056.39
General Administration	2,236,445.49					2,236,445.49
School Administrative Services	5,366,345.74					5,366,345.74
Central Services	2,155,252.86					2,155,252.86
Administrative Information Technology	1,503,256.78					1,503,256.78
Plant Operations and Maintenance	14,971,443.82					14,971,443.82
Pupil Transportation	7,931,746.04					7,931,746.04
Other Support Services	-					-
Employee Benefits	44,215,272.81					44,215,272.81
Special Schools	1,117,452.85					1,117,452.85
Transfer to Charter School	-					-
Debt Service:						
Principal	-					-
Interest and Other Charges	-					-
Capital Outlay	990,093.61	107,099.85				1,097,193.46
Total Expenditures	167,804,906.95	22,705,345.93	-	-	1,400.00	190,511,652.88
Excess (Deficiency) of Revenues over Expenditures	(1,997,469.23)	5,715,980.16	-	-	8.52	3,718,519.45
OTHER FINANCING SOURCES (USES)						
Bond Proceeds						-
Capital Leases (non-budgeted)						-
Transfer - Contribution to School-Based Budgets	5,725,929.16	(5,725,929.16)				-
Transfers in		9,949.00				9,949.00
Transfers out	(309,762.00)					(309,762.00)
Total Other Financing Sources and Uses	5,416,167.16	(5,715,980.16)	-	-	-	(299,813.00)
Net Change in Fund Balances	3,418,697.93	-	-	-	8.52	3,418,706.45
Fund Balance—July 1	8,477,478.19	(198,588.00)	-	-	26,844.63	8,305,734.82
Fund Balance—June 30	$ 11,896,176.12	$ (198,588.00)	$ -	$ -	$ 26,853.15	$ 11,724,441.27

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

CITY OF VINELAND SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008

Total Net Change in Fund Balances - Governmental Funds (from B-2)			$ 3,418,706.45
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 capital outlays exceeded depreciation in the period.			
	Depreciation expense	$ (5,093,172.36)	
	Capital outlays	1,097,193.46	(3,995,978.90)
Certain capital assets were acquired on behalf of the District by other sources and are therefore non-cash capital contributions. Since the funds were not received or expended by the District, they are not reflected in the Governmental Funds statements. The assets were acquired as follows:			
	New Jersey Schools Development Authority	18,392,103.83	
	Other Donated Equipment - Various Sources	220,805.00	18,612,908.83
In the statement of activities, only the gain (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 assets will differ from the change in fund balance by the cost of the asset removed. (-)			(13,702.88)
In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) and other post employment retirement benefits (OPEB) 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 (+).			(1,142,957.10)
Change in net assets of governmental activities			$ 16,878,976.40

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

Proprietary Funds

CITY OF VINELAND SCHOOL DISTRICT
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET ASSETS
AS OF JUNE 30, 2008

	Food Service Fund	Before/After School Program	Total
ASSETS:			
Current Assets:			
Cash and Cash Equivalents	$ 514,138.07	$ (33,160.93)	$ 480,977.14
Accounts Receivable:			
Federal	164,412.49		164,412.49
State	8,172.36		8,172.36
Other		45,963.86	45,963.86
Inventories	143,138.66		143,138.66
Total Current Assets	829,861.58	12,802.93	842,664.51
Fixed Assets:			
Equipment	1,896,391.67		1,896,391.67
Accumulated Depreciation	(1,088,952.87)		(1,088,952.87)
Total Fixed Assets	807,438.80	-	807,438.80
Total Assets	1,637,300.38	12,802.93	1,650,103.31
LIABILITIES:			
Current Liabilities:			
Accrued Wages	752.31		752.31
Accounts Payable	92,702.92	12,803.93	105,506.85
Interfund Payable -- General Fund	197,794.89		197,794.89
Total Current Liabilities	291,250.12	12,803.93	304,054.05
Noncurrent Liabilities:			
Accrued Compensation Absences	751,139.77		751,139.77
Total Noncurrent Liabilities	751,139.77	-	751,139.77
Total Liabilities	1,042,389.89	12,803.93	1,055,193.82
NET ASSETS:			
Invested in Capital Assets	807,438.80		807,438.80
Unrestricted	(212,528.31)		(212,528.31)
Total Net Assets	$ 594,910.49	$ -	$ 594,910.49

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

CITY OF VINELAND SCHOOL DISTRICT
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Food Service Fund	Before/After School Program	Total
OPERATING REVENUES:			
Charges for Services:			
Daily Sales - Reimbursable Programs	$ 760,587.76	$	$ 760,587.76
Daily Sales - Non-Reimbursable Programs	307,276.25		307,276.25
Special Functions	41,563.93		41,563.93
Community Service Activities		205,574.50	205,574.50
Total Operating Revenue	1,109,427.94	205,574.50	1,315,002.44
OPERATING EXPENSES:			
Cost of Sales	1,956,040.93		1,956,040.93
Salaries	1,886,807.47		1,886,807.47
Employee Benefits	436,444.92		436,444.92
Purchased Services	29,715.50	505,387.50	535,103.00
General Supplies	252,125.83		252,125.83
Depreciation	79,762.83		79,762.83
Total Operating Expenses	4,640,897.48	505,387.50	5,146,284.98
Operating Income (Loss)	(3,531,469.54)	(299,813.00)	(3,831,282.54)
Nonoperating Revenues:			
State Sources:			
State School Lunch Program	102,199.40		102,199.40
State School Breakfast Program	42,943.10		42,943.10
Federal Sources:			
School Breakfast Program	595,898.63		595,898.63
National School Lunch Program	2,194,019.82		2,194,019.82
After School Snack Program	137,981.09		137,981.09
USDA Commodities	199,502.91		199,502.91
Interest Revenue	9,689.72		9,689.72
Loss on Disposition of Assets	(5,383.00)		(5,383.00)
Total Nonoperating Revenues	3,276,851.67	-	3,276,851.67
Income (Loss) Before Contributions & Transfers	(254,617.87)	(299,813.00)	(554,430.87)
Capital Contributions	192,900.00		192,900.00
Transfers In (Out)		299,813.00	299,813.00
Change in Net Assets	(61,717.87)	-	(61,717.87)
NET ASSETS, JULY 1	656,628.36	-	656,628.36
NET ASSETS, JUNE 30	$ 594,910.49	$ -	$ 594,910.49

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

CITY OF VINELAND SCHOOL DISTRICT
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Food Service Fund	Before/After School Program	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from Customers	$ 1,109,427.94	$ 190,966.85	$ 1,300,394.79
Payments to Employees	(1,886,641.11)		(1,886,641.11)
Payments for Employees Benefits	(273,200.36)		(273,200.36)
Cash Payments to Suppliers	(2,200,989.24)	(492,584.57)	(2,693,573.81)
Other Receipts (Payments)	213,760.93		213,760.93
Net Cash Provided (Used) by Operating Activities	(3,037,641.84)	(301,617.72)	(3,339,259.56)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
State Sources	145,611.04		145,611.04
Federal Sources	2,931,741.58		2,931,741.58
Board Contributions		299,813.00	299,813.00
Net Cash Provided by Noncapital Financing Activities	3,077,352.62	299,813.00	3,377,165.62
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchases of Capital Assets			-
	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on Investments	9,855.72		9,855.72
Net Cash Provided by Investing Activities	9,855.72	-	9,855.72
Net Increase (Decrease) in Cash and Cash Equivalents	49,566.50	(1,804.72)	47,761.78
Cash and Cash Equivalents - July 1,	464,571.57	(31,356.21)	433,215.36
Cash and Cash Equivalents - June 30,	$ 514,138.07	$ (33,160.93)	$ 480,977.14
Reconciliation of Operating Income (loss) to Net Cash Provided (used) by Operating Activities:			
Operating Income (Loss)	$ (3,531,469.54)	$ (299,813.00)	$ (3,831,282.54)
Adjustments to Reconcile Operating Loss to Cash Provided (Used) by Operating Activities:			
Depreciation	79,762.83		79,762.83
Federal Commodities	199,502.91		199,502.91
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable		(14,607.65)	(14,607.65)
(Increase) Decrease in Inventory	24,228.77		24,228.77
Increase (Decrease) in Interfund Payable	14,258.02		14,258.02
Increase (Decrease) in Accounts Payable	12,431.17	12,802.93	25,234.10
Increase (Decrease) in Accrued Expenses	163,644.00		163,644.00
Net Cash Used by Operating Activities	$ (3,037,641.84)	$ (301,617.72)	$ (3,339,259.56)
Noncash Capital and Related Financing Activities:			
Contributions of capital assets from NJSDA	$ 192,900.00		$ 192,900.00

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

Fiduciary Funds

CITY OF VINELAND SCHOOL DISTRICT
FIDUCIARY FUND
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2008

	Unemployment Compensation Trust	Private Purpose Scholarship Fund	Agency Fund
ASSETS			
Cash and Cash Equivalents	$ 443,349.61	$ 89,963.76	$ 1,594,215.62
Investments	1,580,000.00	19,292.06	
Total Assets	2,023,349.61	109,255.82	1,594,215.62
LIABILITIES			
Interfund Payable - General Fund			55,388.38
Payable to Student Groups			317,184.50
Payroll Deductions and Withholdings			1,221,642.74
Total Liabilities	-	-	$ 1,594,215.62
NET ASSETS			
Held in Trust for Unemployment Claims and Other Purposes	$ 2,023,349.61		
Reserved for Scholarships		$ 109,255.82	

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

CITY OF VINELAND SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2008

	Unemployment Compensation Trust	Private Purpose Scholarship Fund
ADDITIONS		
Contributions:		
Plan Member	$ 157,525.30	$
Other		27,930.88
Total Contributions	157,525.30	27,930.88
Investment Earnings:		
Interest	100,671.94	3,294.60
Net Investment Earnings	100,671.94	3,294.60
Total Additions	258,197.24	31,225.48
DEDUCTIONS		
Unemployment Claims	176,995.21	
Scholarships Awarded		27,617.64
Administrative Expenses		
Total Deductions	176,995.21	27,617.64
Change in Net Assets	81,202.03	3,607.84
NET ASSETS, JULY 1	1,942,147.58	105,647.98
NET ASSETS, JUNE 30	$ 2,023,349.61	$ 109,255.82

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

Notes to the Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Board of Education of the City of Vineland School District have been prepared in conformity with generally accepted accounting principles (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 more significant of the Board's accounting policies are described below.

A. Reporting Entity:

The City of Vineland School District (the District) is a Type II district located in the County of Cumberland, State of New Jersey. As a Type II district, the School District functions independently through a Board of Education. The board is comprised of nine members elected to three-year terms. These terms are staggered so that three members' terms expire each year. The purpose of the district is to educate students in grades K-12. The City of Vineland School District had an approximate enrollment at June 30, 2008 of 10,860 students.

The primary criterion for including activities within the District's reporting entity, as set forth in Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, is whether:

- the organization is legally separate (can sue or be sued in their own name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is a fiscal dependency by the organization on the District

Component Units – The District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement Number 39, *Determining Whether Certain Organizations are Component Units.* This Statement amends Statement No. 14 *The Financial Reporting Entity* to provide additional guidance to determine whether certain organizations for which the District is not financially accountable should be reported as component units based on the nature and significance of their relationship with the District.

As defined by generally accepted accounting principles established by the Governmental Accounting Standards Board (GASB), the financial reporting entity consists of the primary government, as well as its component unit the City of Vineland Education Foundation, Inc. (the Foundation).

The Foundation is a legally separate, not-for-profit organization which is considered a component unit of the District. The purpose of the City of Vineland Education Foundation Inc. is to improve the quality of education provided in the Vineland Public Schools including but not limited to the administration and funding of the Gaining Early Awareness & Readiness for Undergraduate Programs (GEAR UP). The Foundation offers students in the Vineland School District college scholarships to further their academic careers. The first scholarship was issued in September 2006 for the first of eight payment years to students. The Foundation has obtained tax-exempt status from the IRS.

The Foundation is a private not-for-profit organization that reports its financial results under Financial Accounting Standards Board (FASB) Statements. Most significant to the Foundation's operation and reporting model are FASB Statement No. 116 *Accounting for Contributions Received and Contributions Made,* and FASB Statement No. 117, *Financial Reporting for Not-for Profit Organizations.* As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the Foundation's financial information in the District's financial reporting entity for these differences.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

B. Basic Financial Statements-District-wide Statements:

The District's basic financial statements include both district-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the district-wide and fund financial statements categorize primary activities as either governmental or business-type.

In the district-wide Statement of Net Assets, both governmental and business-type activities columns are presented on a consolidated basis by column, and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net assets are reported in three parts-invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets.

The district-wide Statement of Activities reports both the gross and net costs of each of the District's functions and business-type activities. The functions are also supported by general government revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or business-type activity.

This district-wide focus is more on the sustainability of the District as an entity and the change in the District's net assets resulting from the current year's activities.

C. Basic Financial Statements-Fund Financial Statements:

The financial transactions of the District are reported in individual funds in the financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the District:

GOVERNMENTAL FUNDS

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund

As required by the New Jersey State Department of Education, the District includes budgeted Capital Outlay in this fund. Generally accepted accounting principles 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, district taxes and appropriated fund balance. Expenditures are those that result in the acquisition of or additions to fixed assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment. These resources can be transferred from and to Current Expense by board resolution.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

GOVERNMENTAL FUNDS (CONT'D)

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue from State and Federal Government, (other than major capital projects, Debt Service or the Enterprise Funds) and local appropriations that are legally restricted to expenditures for specified purposes.

Capital Projects Fund - The Capital Projects Fund is used to account for all financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The financial resources are derived from temporary notes or serial bonds that are specifically authorized by the voters as a separate question on the ballot either during the annual election or at a special election.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of principal and interest on bonds issued to finance major property acquisition, construction and improvement programs.

PROPRIETARY FUNDS

The focus of Proprietary Fund measurement is upon determination of operating income, changes in net assets, financial position and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the Proprietary Funds of the District:

Enterprise Funds - The Enterprise Funds are utilized to account for operations that are financed and operated in a manner similar to private business enterprises -- where the intent of the District is that the costs (i.e. expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis be financed or recovered primarily through user charges; or, where the District has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

The District's Enterprise Funds are comprised of the Food Service Fund and the Before and After School Program.

Depreciation of all exhaustive fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund statements of net assets. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Food Service Fund:	
Equipment	15 Years
Trucks and Vehicles	8 Years

FIDUCIARY FUNDS

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support District programs. The reporting focus is on net assets and changes in net assets and are reported using accounting principles similar to proprietary funds. The following is a description of the fiduciary funds of the District:

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

FIDUCIARY FUNDS (CONT'D)

Private Purpose Scholarship Funds - The Private Purpose Scholarship Fund is accounted for in essentially the same manner as the governmental fund types, using the same measurement focus and basis of accounting. Private Purpose Scholarship Funds account for assets where both the principal and interest may be spent.

Agency Funds - Agency funds are used to account for the assets that the District holds on behalf of others as their agent. Agency funds are custodial in nature and do not involve measurement of results of operations. Agency funds include payroll and student activities funds.

D. Basis of Accounting:

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the district-wide Statement of Net Assets and the Statement of Activities, both governmental and business-type activities are presented using economic resources measurement focus as defined below.

In fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus as appropriate:

- All government funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balances as their measure of available spendable financial resources at the end of the period.

- The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net assets.

- Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

Basis of Accounting

In the district-wide Statement of Net Assets and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange-like transactions are recognized when the exchange take place.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

D. Basis of Accounting (Cont'd):

In the fund financial statements, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available". Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

Ad Valorem (Property) Taxes are susceptible to accrual and 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 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 District is entitled to receive moneys under the established payment schedule and the unpaid amount is considered to be an "accounts receivable".

All proprietary funds utilized the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used.

All governmental and business-type activities and enterprise funds of the District follow FASB statements and Interpretations issued on or before November 30, 1989, Accounting and Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

E. Budgets/Budgetary Control:

Annual appropriated budgets are prepared in the spring of each year for the general, special revenue, and debt service funds. The budgets are submitted to the county office for approval and are voted upon at the annual school election on the third Tuesday in April. Budgets are prepared using the modified accrual basis of accounting, except for the special revenue fund as described later. 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:23-2.2f. Transfers of appropriations may be made by School Board resolution at any time during the fiscal year.

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 last state aid payment for budgetary purposes only and special revenue fund as noted below. 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 grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

F. Encumbrances:

Under encumbrance accounting purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation. Open encumbrances in governmental funds, other than the special revenue fund, are reported as reservations of fund balances 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 special revenue fund, for which the District has received advances, are reflected in the balance sheet as deferred revenues at fiscal year end.

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

G. Cash, Cash Equivalents and Investments:

Cash and cash equivalents include petty cash, change funds, cash in banks and all highly liquid investments with maturity of three months or less at the time of purchase and are stated at cost plus accrued interest. 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. New Jersey statute 18A:20-37 provides a list of permissible investments that may be purchased by New Jersey school districts.

Additionally, 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.

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 Act. Public depositories include Savings and Loan institutions, banks (both state and national banks) and savings banks 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 full amount of their deposits to the Governmental Units.

H. Tuition Receivable:

Tuition charges were established by the Board of Education based on estimated costs. The charges are subject to adjustment when the final costs have been determined.

I. Tuition Payable:

Tuition charges for the fiscal year 2007-2008 are based on rates established by the receiving district. These rates are subject to change when the actual costs have been determined.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

J. Inventories:

The District uses the "Purchases Method" to account for inventories in the General Fund. Under this method, inventories are recorded as expenditures on acquisition, and, significant inventories on hand at year-end are reported in the assets section of the General Fund Balance Sheet and are fully reserved in the Equity Section. Net assets are not restricted for inventory in the Statement of Net Assets.

Inventories in the Proprietary Funds are valued at cost, which approximates market, using the first-in-first-out (FIFO) method.

K. Short-Term Interfund Receivables/Payables:

Short-term interfund receivables/payables represent amounts that are owed, other than charges for goods or services rendered to/from a particular fund in the District and that are due within one year.

L. Fixed Assets:

The accounting treatment over property, plant and equipment (fixed assets) depends on whether the assets are used in the governmental fund operations or proprietary fund operations and whether they are reported in the district-wide or fund financial statements. The capitalization threshold used by school districts in the State of New Jersey is $2,000.00.

District-wide Statements

In the district-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, or estimated historical cost if actual is unavailable, as determined by an independent appraisal company. Donated fixed assets are valued at their estimated fair market value on the date received.

Depreciation of all exhaustible fixed assets is recorded as allocated expenses in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of assets is as follows:

Land Improvements	20 Years
Building & Building Improvements	20-50 Years
Machinery & Equipment	5-20 Years

Fund Financial Statements

In the fund financial statements, fixed assets used in government fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in proprietary fund operations are accounted for the same as in the district-wide statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

M. Compensated Absences:

Compensated absences are those absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave. A liability for compensated absences that are attributable to services already rendered, and that are not contingent on a specific event that is outside the control of the 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 District and its employees, are accounted for in the period in which such services are rendered or in which such events take place.

The liability for these compensated absences is recorded as long-term debt in the district-wide statements. In the fund financial statements, governmental funds report only the compensated absences that are expected to be liquidated with expendable available financial resources, while the proprietary fund reports the liability as it is incurred.

N. Deferred Revenue:

Deferred revenue in the special revenue fund represents cash that has been received but not yet earned.

O. Long-term Debt:

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the district-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the district-wide statements. The long-term debt consists primarily of accrued compensated absences and the District's net OPEB obligation.

P. Interfund Transactions:

Transfers between governmental and business-type activities on the District-wide statements are reported in the same manner as general revenues. 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 the enterprise fund. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

On fund financial statements, short-term interfund loans are classified as interfund receivables/payables. These amounts are eliminated in the statement of net assets, except for amounts due between governmental and business-type activities or governmental and agency funds, which are presented as internal balances.

Q. Net Assets:

Net assets represent the difference between assets and liabilities. Net Assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are 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. The School District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

R. Fund Balance Reserves:

The School District reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Unreserved fund balance indicates that portion which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances and excess surplus as defined by State law.

S. Revenues – Exchange and Nonexchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year. For the District, available means within sixty days of the fiscal year-end.

Nonexchange transactions, in which the School District receives value without directly giving equal value in return, include property taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the School District must provide local resources to be used for a specified purpose; and expenditure requirements, in which resources are provided to the School District on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: property taxes available as an advance, interest, and tuition.

T. Operating Revenues and Expenses:

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise fund. For the School District, these revenues are sales for food services and fees for before and after school programs. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the enterprise fund.

U. Management Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2. CASH AND CASH EQUIVALENTS AND INVESTMENTS

All bank deposits and investments as of June 30, 2008, except for funds deposited with the New Jersey Cash Management Fund, are entirely insured or collateralized by a pool maintained by public depositories as required by the Governmental Unit Deposit Protection Act (See Note 1 - Cash, Cash Equivalents and Investments.)

NOTE 2. CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONT'D)

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. Although the District does not have a formal policy regarding custodial credit risk, as described in Note 1, N.J.S.A. 17:41 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.

As of June 30, 2008, all of the District's bank balance of $10,137,532.46 was insured or collateralized and held in the District's name.

New Jersey Cash Management Fund – All investments in the Fund are governed by the regulations of the Investment Council, which prescribe specific standards designed to insure the quality of investments and to minimize the risks related to investments. In all the years of the Division of Investment's existence, the Division has never suffered a default of principal or interest on any short-term security held by it due to the bankruptcy of a securities issuer; nevertheless, the possibility always exists, and for this reason a reserve is being accumulated as additional protection for the "Other-than-State" participants. In addition to the Council regulations, the Division sets further standards for specific investments and monitors the credit of all eligible securities issuers on a regular basis. Pursuant to GASB Statement No. 40, the New Jersey Cash Management Fund, which is a pooled investment, is exempt from the custodial credit risk disclosure.

As of June 30, 2008, the District had $10,824,657.40 on deposit with the New Jersey Cash Management Fund.

Investments - Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the District, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. All of the Districts investments are Certificate of Deposits which are fully insured and/or collateralized and held in the District's name and therefore not subject to custodial credit risk.

Interest Rate Risk- Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – Credit risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. N.J.S.A. 18A:20-37 limits the investments that the District may purchase in order to limit the exposure of governmental units to credit risk. The Districts has no investment policy that would further limit its investment choices.

NOTE 3. CAPITAL RESERVE ACCOUNT

A capital reserve account was established by the City of Vineland Board of Education by inclusion of $408,050.00 in the original 1992-93 annual capital outlay budget, which was certified for taxes, 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 District's approved Long Range Facilities Plan (LRFP). Upon submission of LRFP to the department, a district may increase the balance in the capital reserve by appropriating additional amounts when the express approval of the voters has been obtained either by a separate proposal at budget time of 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. 6:23A-5.1(d) 7, the

NOTE 3. CAPITAL RESERVE ACCOUNT (Cont'd)

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, 2007 to June 30, 2008 fiscal year is as follows:

Balance, July 1, 2007 and June 30, 2008	$ 1.00

NOTE 4. FIXED ASSETS

Capital asset activity for the year ended June 30, 2008 was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Capital Assets that are not being depreciated:				
Land	$ 2,659,517.00	$ 3,745,677.00	$ -	$ 6,405,194.00
Construction in Progress	54,417,236.69	18,034,516.37	(69,476,197.09)	2,975,555.97
Total Capital Assets not being depreciated	57,076,753.69	21,780,193.37	(69,476,197.09)	9,380,749.97
Land Improvements	9,223,086.01	561,511.00		9,784,597.01
Building and Improvements	109,045,323.39	65,693,871.65		174,739,195.04
Machinery and Equipment	20,147,061.75	1,150,723.46	(1,028,556.05)	20,269,229.16
Totals at historical costs	138,415,471.15	67,406,106.11	(1,028,556.05)	204,793,021.21
Less Accumulated Depreciation for:				
Land Improvements	(3,169,403.34)	(390,397.04)		(3,559,800.38)
Building and Improvements	(26,658,949.29)	(3,394,990.50)		(30,053,939.79)
Equipment	(14,622,527.17)	(1,307,784.82)	1,014,853.17	(14,915,458.82)
Total Accumulated Depreciation	(44,450,879.80)	(5,093,172.36)	1,014,853.17	(48,529,198,99)
Total Capital Assets being Depreciated, net of Accumulated Depreciation	93,964,591.35	62,312,933.75	(13,702.88)	156,263,822.22
Governmental Activities Capital Assets, net	$ 151,041,345.04	$ 84,093,127.12	$ (69,489,899.97)	$ 165,644,572.19
Business-Type Activities:				
Equipment	$ 1,730,805.80	$ 192,900.00	$ (27,314.13)	$ 1,896,391.67
Less Accumulated Depreciation - Equipment	(1,031,121.17)	(79,762.90)	21,931.20	(1,088,952.87)
Business-Type Activities Capital Assets, net	$ 699,684.63	$ 113,137.10	$ (5,382.93)	$ 807,438.80

NOTE 4. FIXED ASSETS (CONT'D)

Depreciation Expense was charged to Governmental Functions as follows:

Instruction:		
Regular	$	3,434,286.46
Special Education		4,219.87
Other Instruction		10,882.96
Support Services:		
Student & Instruction Related Services		277,371.48
School Administrative Services		31,875.04
General & Administrative Services		32,432.84
Plant Operations and Maintenance		409,626.51
Pupil Transportation		735,911.64
Unallocated Depreciation		156,565.56
	$	5,093,172.36

NOTE 5. INVENTORY

Inventory in the Food Service Fund at June 30, 2008 consisted of the following:

Food	$	17,720.60
Supplies		59,712.63
Commodities		65,705.43
	$	143,138.66

The value of Federal donated commodities as reflected on Exhibit K-3, Schedule of Expenditures of Federal Awards-Schedule A is the difference between market value and cost of the commodities at the date of purchase and has been included as an item of non-operating revenue in the financial statements

NOTE 6. LONG-TERM DEBT

The reporting entity's long–term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities:

Type of Debt	Balance June 30, 2007	Additions	Reductions	Balance June 30, 2008	Amounts Due within One Year
Governmental Activities:					
Compensated Absences Payable	$ 7,284,766.20	$ 1,436,713.99	$ (559,243.89)	$ 8,162,236.30	$ -
Net OPEB Obligation	-	443,028.00	(177,541.00)	265,487.00	
Total	$ 7,284,766.20	$ 1,879,741.99	$ (736,784.89)	$ 8,427,723.30	$ -
Business-type Activities:					
Compensated Absences Payable	$ 587,496.13	$ 164,658.14	$ (1,014.50)	$ 751,139.77	$ -

NOTE 6. LONG-TERM DEBT (CONT'D)

Accrued compensated absences and capital lease obligations were liquidated in the general fund.

A. Bonds Payable - Bonds are authorized in accordance with State law by the voters of the District through referendums. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the District are general obligation bonds. The District had no outstanding bonds as of June 30, 2008.

B. Bonds Authorized But Not Issued

As of June 30, 2008, the District had no authorized but not issued bonds.

NOTE 7. OPERATING LEASES

The District has commitments to lease a building, classroom space and certain office equipment under operating leases that expire on various dates. Total operating lease payments made during the year ended June 30, 2008 were $1,313,160.11.

Future minimum lease payments are as follows:

	Building/ Classroom Space	Office Equipment	Total
Year ending June 30,			
2009	$ 852,933.57	$ 367,917.20	$ 1,220,850.77
2010	312,677.76	259,025.91	571,703.67
2011	125,000.00	188,666.31	313,666.31
2012	125,000.00	97,780.87	222,780.87
2013	125,000.00	26,578.44	151,578.44
	$ 1,540,611.33	$ 939,968.73	$ 2,480,580.06

NOTE 8. PENSION PLANS

Description of Plans - All required employees of the District are covered by either the Public Employees' Retirement System or the Teachers' Pension and Annuity Fund which have been established by state statute and are administered by the New Jersey Division of Pension and Benefits (Division). According to the State of New Jersey Administrative Code, all obligations of both Systems will be assumed by the State of New Jersey should the Systems terminate. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees Retirement System and the Teachers' Pension and Annuity Fund. These reports may be obtained by writing to the Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey, 08625.

Teachers' Pension and Annuity Fund (TPAF) - The Teachers' Pension and Annuity Fund was established as of January 1, 1955, under the provisions of N.J.S.A. 18A:66 to provide retirement benefits, death, disability and medical benefits to certain qualified members. The Teachers' Pension and Annuity Fund is considered a cost-sharing multiple-employer plan with a special funding situation, as under current statute, all employer contributions are made by the State of New Jersey on behalf of the District and the system's other related non-contributing employers. Membership is mandatory for substantially all teachers or members of the professional staff certified by the State

NOTE 8. PENSION PLANS (CONT'D)

Board of Examiners, and employees of the Department of Education who have titles that are unclassified, professional and certified.

Public Employees' Retirement System (PERS) - The Public Employees' Retirement System (PERS) was established as of January 1, 1955 under the provisions of N.J.S.A. 43:15A to provide retirement, death, disability and medical benefits to certain qualified members. The Public Employees' Retirement System is a cost-sharing multiple-employer plan. Membership is mandatory for substantially all full-time employees of the State of New Jersey or any county, municipality, school district, or public agency, provided the employee is not required to be a member of another state-administered retirement system or other state or local jurisdiction.

Vesting and Benefit Provisions - The vesting and benefit provisions for PERS are set by N.J.S.A. 43:15A and 43.3B, and N.J.S.A. 18A:66 for TPAF. All benefits vest after eight to ten years of service, except for medical benefits that vest after 25 years of service. Retirement benefits for age and service are available at age 60 and are generally determined to be 1/55 of the final average salary for each year of service credit, as
defined. Final average salary equals the average salary for the final three years of service prior to retirement (or highest three years' compensation if other than the final three years). Members may seek early retirement after achieving 25 years of service credit or they may elect deferred retirement after achieving eight to ten years of service in which case benefits would begin the first day of the month after the member attains normal retirement age. The TPAF and PERS provides for specified medical benefits for members who retire after achieving 25 years of qualified service, as defined, or under the disability provisions of the System.

Members are always fully vested for their own contributions and, after three years of service credit, become vested for 2% of related interest earned on the contributions. In the case of death before retirement, members' beneficiaries are entitled to full interest credited to the members' accounts.

Significant Legislation – Chapter 108, P.L. 2003, effective July 1, 2003, provided that the State Treasurer will reduce local employer PERS normal and accrued liability contributions to be a percentage of the amount certified annually by the PERS as follows: 20% for payments due in State fiscal year 2005; not more than 40% in fiscal year 2006; not more than 60% in fiscal year 2008; and not more than 80% in fiscal year 2008. According to the Budget Appropriations Act of 2004, the State as well will pay pension obligations through a five-year phase-in.

Chapter 103, P.L. 2007, certain parts effective July 1, 2007, provides for the following: changes contribution rates of PERS and TPAF to 5.5% of annual compensation; imposes an annual maximum wage contribution base and a new retirement age to new employees (PERS); implements changes to State health Benefits Program (SHBP) and establishes an employee contribution of 1.5% of the employee's base salary (PERS).

Chapter 92, P.L. 2007 implements certain recommendations contained in the December 1, 2006 report of the Joint Legislative Committee on Public Employee Benefits Reform. First, one recommendation closes the Workers' Compensation Judges Part of the PERS to new members, effective July 1, 2007. A second recommendation for both PERS & TPAF eliminates the 4% fixed rate of interest for loans from the defined benefit plans and provides that the rate of interest will be set by the State Treasurer at a commercially reasonable rate as required by the Internal Revenue Code and permits that an administrative processing fee may be charged for such loans. As such, effective January 1, 2008, the new pension loan interest rate will be 4.69% per year, and an $8.00 processing fee per loan will be charged. A third recommendation removes language from existing law that permits that State Treasurer to reduce employer pension contributions needed to fund the system when excess assets are available.

NOTE 8. PENSION PLANS (CONT'D)

Contribution Requirements - The contribution policy is set by N.J.S.A. 18:66 and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. TPAF and PERS provide for employee contributions of 5.5% of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in both TPAF and PERS. The actuarially determined contribution includes funding for cost - of - living adjustments, noncontributory death benefits, and post-retirement medical premiums. Under current statute the District is a non-contributing employer of the TPAF.

Three-Year Trend Information for PERS

Year Funding	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/08	$ 1,552,553.00	80 %	$ 1,242,026.40
6/30/07	1,134,837.00	60 %	$ 680,902.20
6/30/06	892,342.00	40 %	356,936.80

Three-Year Trend Information for TPAF (Paid on-behalf of the District)

Year Funding	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/08	$ 10,218,569.00	100 %	$ -
6/30/07	9,807,107.00	100 %	-
6/30/06	4,987,893.00	100 %	-

During the fiscal year ended June 30, 2008, the State of New Jersey contributed $10,218,569.00 to the TPAF for normal and post-retirement benefits on behalf of the District. Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the District $5,207,949.38 during the year ended June 30, 2008 for the employer's share of social security contributions for TPAF members, as calculated on their base salaries. This amount has been included in the basic financial statements, and the fund statements and schedules as a revenue and expenditure in accordance with GASB 27.

NOTE 9. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS

A. Benefits Paid by the State of New Jersey

Chapter 384 of Public Laws 1987 and Chapter 6 of Public Laws 1990 required TPAF and 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. As of June 30, 2007, there were 75,860 retirees eligible for post-retirement 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 prefunding basis to a pay-as-you-go basis beginning in fiscal year 1994 with an additional contribution beginning in fiscal year 1996 to maintain a medical reserve of one half of 1% of the active State payroll.

The State made post-retirement (PRM) contributions of $592.7 million for TPAF and $224.3 million for PERS in Fiscal Year 2007.

NOTE 9. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONT'D)

A. Benefits Paid by the State of New Jersey (Cont'd)

The State is also responsible for the cost attributable to Chapter 126, P.L. 1992, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. In fiscal year 2007, the State paid $110.3 million toward Chapter 126 benefits for 11,747 eligible retired members.

B. Benefits Paid by the District (OPEB Plan)

Plan Description

The District provides prescription drug, dental and vision care coverage to administrators, supervisors and key support staff of the school district. The employee must have at least twenty (20) years of service in the District and must retire from active service to receive the benefits. Plan members are not required to make any contributions to the plan. Coverage ends when the retiree reaches age 70 or dies, if earlier. Spouses and dependent children of participating retirees are also eligible for coverage. Spouses and eligible dependents that choose to continue the coverage after the retiree's death must pay the COBRA rate, which is based on the combined experience of both actives and retirees. The State of New Jersey and the District have the authority to change benefit levels. Any changes in benefits are subject to collective bargaining.

The plan type is a single employer, defined benefit OPEB plan.

Medical insurance and life insurance are provided through the state pension plan. This insurance is provided by the State of New Jersey and is therefore not an obligation of the District.

Funding Policy

As of July 1, 2007, the District has no segregated assets. The District has not yet decided whether to use a segregated trust for funding the OPEB benefits. Payments to the insurance company on behalf of retirees are made monthly during the fiscal year.

Annual OPEB Cost and Net OPEB Obligation

The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty (30) years.

NOTE 9. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONT'D)

B. Benefits Paid by the District (OPEB Plan) (Cont'd)

Annual OPEB Cost and Net OPEB Obligation (Cont'd)

The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the City of Vineland School District Plan, and changes in the District's net OPEB obligation to the City of Vineland School District OPEB Plan:

Normal Cost for the Plan Year	$ 160,288
30 Year Amortization of Unfunded Actuarial Accrued Liability	282,740
Annual Required Contribution (Expense)	443,028
Net OPEB Obligation – July 1, 2007	---
Benefit Payments for 2007-08 Year	(177,541)
Net OPEB Obligation – June 30, 2008	$265,487

Funding Status and Funding Progress

As of July 1, 2007, the most recent actuarial valuation date, the City of Vineland School District OPEB Plan was 0% funded. The actuarial accrued liability for benefits was $5,084,717 and the actuarial value of assets was $0, resulting in an unfunded actuarial accrued liability (UAAL) of $5,084,717. The covered payroll (annual payroll of active employees covered by the plan) was $100,978,641, and the ratio of the UAAL to the covered payroll was 5.0%. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, compares the assets used for funding purposes to the comparable liabilities to determine how well the City of Vineland School District OPEB Plan is funded and how this status has changed over the past several years. The actuarial liability is compared to the actuarial value of assets to determine the funding ratio. The Actuarial Accrued Liability under GASB is determined assuming that the City of Vineland School District OPEB Plan is ongoing and participants continue to terminate employment, retire, etc., in accordance with actuarial assumptions.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2007 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 4.0% investment rate of return (net of investment expenses) and annual healthcare cost trend rates as follows: prescription drug rates are assumed to increase 9% per year with a 1% decline in each subsequent year to an ultimate rate of 5% in the fifth year, dental and vision care premiums are assumed to increase 3% per year.

NOTE 9. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONT'D)

B. Benefits Paid by the District (OPEB Plan) (Cont'd)

Actuarial Methods and Assumptions (Cont'd)

Both rates assume a 4.0% salary inflation assumption. The City of Vineland School District OPEB Plan's unfunded actuarial accrued liability is being amortized using the level dollar method at the valuation interest rate. The amortization period is thirty (30) years. The remaining amortization period at June 30, 2008 is thirty (30) years.

NOTE 10. COMPENSATED ABSENCES

The 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.

District employees are granted varying amounts of vacation and sick leave in accordance with the District's personnel policy. Upon termination, employees are paid for accrued vacation. The District's policy permits employees to accumulate unused sick leave and carry forward the full amount to subsequent years. Upon retirement employees shall be paid by the District for the unused sick leave in accordance with the District's agreements with the various employees unions.

The liability for vested compensated absences of the governmental fund types is recorded in the current and long-term liabilities. The current portion of the compensated absences balance of the governmental funds is not considered material to the applicable funds total liabilities, and therefore is not shown separately from the long-term liability balance of compensated absences.

The liability for vested compensated absences of the proprietary fund types is recorded within those funds as the benefits accrue to employees. As of June 30, 2008, a liability existed for compensated absences in the Food Service Fund in the amount of $751,139.77.

NOTE 11. DEFERRED COMPENSATION

The Board offers its employees a choice of various deferred compensation plans created in accordance with Internal Revenue Code Section 403(b). The plans, which are administered by the entities listed below, permits 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:

Thomas Seely Agency, Inc.
AXA Equitable
Metlife
Lincoln Investment
Prudential Defined Contribution Services
State of New Jersey, Department of Treasury,
Division of Pensions, Supplemental Annuity
Collective Trust

NOTE 12. RISK MANAGEMENT

The 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 District maintains commercial insurance coverage for property, liability 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 District has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the 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 District is billed quarterly for amounts due to the State. The following is a summary of District contributions, employee contributions, reimbursements to the State for benefits paid and the ending balance of the District's expendable trust fund for the current and previous two years:

Fiscal Year	District Contributions	Employee Contributions	Amount Reimbursed	Ending Balance
2007/2008	$ None	$ 157,525.30	$ 176,995.21	$ 2,023,349.61
2006/2007	None	158,671.86	158,009.41	1,942,147.58
2005/2006	None	167,248.08	113,179.31	1,845,527.64

NOTE 13. INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the statement of net assets and governmental fund balance sheet at June 30, 2008:

Fund	Interfund Receivable	Interfund Payable
General Fund	$ 253,183.27	$
Enterprise Fund		197,794.89
Fiduciary Funds		55,388.38
Total	$ 253,183.27	$ 253,183.27

NOTE 14. CAPITAL GRANTS AND CONTRIBUTIONS

The District participated in the School Design and Construction Program wherein expenditures for construction were made on behalf of the District by the New Jersey Schools Development Authority. The amounts of $18,392,103.83 in the Governmental Fund and $192,900.00 in the Enterprise Fund were paid on behalf of the District for the year ended June 30, 2008. The amounts of $18,392,103.83 and $192,900.00 are reflected as Capital Grants and Contributions in Governmental Activities and Business-Type Activities respectively on Exhibit A-2, Statement of Activities.

NOTE 15. DEFICIT FUND BALANCE

The District has a deficit unreserved and undesignated fund balance of $(2,762,274.19) in the General Fund and $(198,588.00) in the Special Revenue Fund as of June 30, 2008 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, districts must record the last state aid payment as revenue, for budget purposes only, in the current school year budget. The bill 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 last state aid payment in the subsequent fiscal year, the school district cannot recognize the last state aid payment on the GAAP financial statements until the year the State records the payable. Due to timing differences of recording the last state aid payment, the General and Special Revenue Fund balance deficit does not alone indicate that the district is facing financial difficulties.

Pursuant to P.L.2003, c.97 any negative unreserved, undesignated general fund balance that is reported as a direct result from a delay in the payment 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 District's deficit unreserved and undesignated fund balance of $(2,762,274.19) in the General Fund and $(198,588.00) in the Special Revenue Fund as reported in the GAAP funds statements is equal to or less than the last state aid payment.

NOTE 16. FUND BALANCE APPROPRIATED

General Fund [Exhibit B-1] - Of the $11,896,176.12 General Fund fund balance at June 30, 2008, $98,833.23 is reserved for encumbrances; $4,354,413.00 is reserved for excess surplus - designated for subsequent year's expenditures and $8,673,364.00 is reserved for excess surplus in accordance with N.J.S.A. 18A:7F-7; $606,839.08 is reserved for inventory; $1.00 has been reserved in the Capital Reserve Account; $925,000.00 is unreserved, but board designated for subsequent year's expenditures; and the deficit of $(2,762,274.19) is unreserved and undesignated.

NOTE 17. CALCULATION OF EXCESS SURPLUS

In accordance with N.J.S.A. 18A:7F-7, as amended, the designation for Reserved Fund Balance -- Excess Surplus is 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 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 excess fund balance at June 30, 2008 is $8,673,364.00 which will be designated for tax relief in fiscal 2009-2010.

NOTE 18. PENDING LITIGATION

The District is a defendant, and has also asserted claims of its own in several legal proceedings that are in various stages of litigation. It is believed that the outcome, or exposure to the District, from such litigation is either unknown or potential losses, or gains in the case of asserted claims, if any, would not be material to the financial statements.

NOTE 19. CHANGE IN ACCOUNTING POLICY

The District has adopted GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions.*

NOTE 20. CONTINGENCIES

The amounts reflected in the accompanying financial statements relating to government funded programs are subject to audit/investigation by government agencies. In such an event, there is a possibility that a government agency may disallow items that are charged to particular programs or grants. The District estimates that adjustments, if any, as a result of such audits/investigations would not be material to its financial position or activities. Accordingly, no provision for any liability that may result has been made in the financial statements or supplementary information.

Required Supplementary Information - Part II

Budgetary Comparison Schedules

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET	BUDGET TRANSFER	FINAL BUDGET	ACTUAL	VARIANCE
Local Sources:					
Local Tax Levy	$ 20,330,766.00	$ -	$ 20,330,766.00	$ 20,330,766.00	$ -
Tuition	800,000.00	-	800,000.00	479,240.63	(320,759.37)
Miscellaneous	743,673.00	-	743,673.00	1,034,512.77	290,839.77
Total - Local Sources	21,874,439.00	-	21,874,439.00	21,844,519.40	(29,919.60)
State Sources:					
Core Curriculum Standards Aid	42,323,458.00	-	42,323,458.00	42,323,458.00	-
Supplemental Core Curriculum Standards Aid	11,394,451.00	-	11,394,451.00	11,394,451.00	-
Education Opportunity Aid	58,975,846.00	-	58,975,846.00	58,975,846.00	-
Disc Education Opportunity Aid	3,846,934.00	-	3,846,934.00	3,846,934.00	-
Stabilization Aid	1,180,939.00	-	1,180,939.00	1,180,939.00	-
Transportation Aid	2,928,627.00	-	2,928,627.00	2,928,627.00	-
Special Education Aid	5,759,016.00	-	5,759,016.00	5,759,016.00	-
Bilingual Education	649,532.00	-	649,532.00	649,532.00	-
Consolidated Aid	1,047,497.00	-	1,047,497.00	1,047,497.00	-
Extraordinary Aid	-	-	-	293,061.00	293,061.00
Aid for Adult and Post-Graduate Programs	-	-	-	108,780.00	108,780.00
Teacher Quality Employment Act	-	-	-	-	-
Other State Aids	-	-	-	38,244.88	38,244.88
TPAF Pension (On-Behalf - Non-Budgeted)	-	-	-	10,218,569.00	10,218,569.00
TPAF Social Security (Reimbursed - Non-Budgeted)	-	-	-	5,207,949.38	5,207,949.38
Total State Sources	128,106,300.00	-	128,106,300.00	143,972,904.26	15,866,604.26
Federal Sources:					
Impact Aid	-	-	-	-	-
Medical Assistance Program	150,000.00	-	150,000.00	465,112.06	315,112.06
Total - Federal Sources	150,000.00	-	150,000.00	465,112.06	315,112.06
Total Revenues	150,130,739.00	-	150,130,739.00	166,282,535.72	16,151,796.72
EXPENDITURES:					
Current Expense:					
Regular Programs - Instruction					
Preschool/Kindergarten - Salaries of Teachers	1,774,530.00	307,900.00	2,082,430.00	2,035,034.65	47,395.35
Grades 1-5 - Salaries of Teachers	12,109,560.00	60,779.03	12,170,339.03	11,881,485.38	288,853.65
Grades 6-8 - Salaries of Teachers	8,885,334.00	417,139.00	9,302,473.00	9,092,075.36	210,397.64
Grades 9-12 - Salaries of Teachers	11,542,622.00	486,266.00	12,028,888.00	11,838,289.57	190,598.43
Regular Programs - Home Instruction:					
Salaries of Teachers	233,586.00	31,000.00	264,586.00	259,391.48	5,194.52
Purchased Professional-Educational Services	132,000.00	3,000.00	135,000.00	115,110.58	19,889.42
Other Purchased Services (400-500 series)	1,000.00	-	1,000.00	970.91	29.09
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	1,133,437.00	185,259.50	1,318,696.50	1,269,234.79	49,461.71
Purchased Professional-Educational Services	119,810.00	(28,700.00)	91,110.00	52,936.50	38,173.50
Purchased Technical Services	36,500.00	-	36,500.00	33,800.00	2,700.00
Other Purchased Services (400-500 series)	618,246.00	(10,000.00)	608,246.00	430,329.86	177,916.14
General Supplies	3,131,343.63	100,871.63	3,232,215.26	2,957,360.08	274,855.18
Textbooks	809,550.20	14,470.34	824,020.54	638,733.38	185,287.16
Other Objects	98,449.00	(55,959.00)	42,490.00	28,274.42	14,215.58
TOTAL REGULAR PROGRAMS - INSTRUCTION	40,625,967.83	1,512,026.50	42,137,994.33	40,633,026.96	1,504,967.37
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
Salaries of Teachers	371,552.00	147,212.00	518,764.00	504,819.51	13,944.49
Other Salaries for Instruction	304,190.00	135,595.00	439,785.00	375,933.00	63,852.00
Purchased Professional-Educational Services	4,000.00	-	4,000.00	-	4,000.00
Purchased Technical Services	2,000.00	-	2,000.00	-	2,000.00
Other Purchased Services (400-500 series)	7,190.00	-	7,190.00	216.00	6,974.00
General Supplies	46,440.00	10,730.00	57,170.00	27,216.41	29,953.59
Textbooks	9,500.00	-	9,500.00	3,082.24	6,417.76
Other Objects	12,650.00	(500.00)	12,150.00	2,842.86	9,307.14
Total Cognitive - Mild	757,522.00	293,037.00	1,050,559.00	914,110.02	136,448.98

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET	BUDGET TRANSFER	FINAL BUDGET	ACTUAL	VARIANCE
Cognitive - Moderate					
Salaries of Teachers	$ 287,037.00	$ 20,100.00	$ 307,137.00	$ 274,031.00	$ 33,106.00
Other Salaries for Instruction	249,142.00	16,300.00	265,442.00	252,390.88	13,051.12
Purchased Professional-Educational Services	2,000.00	-	2,000.00	600.00	1,400.00
Purchased Technical Services	1,800.00	-	1,800.00	-	1,800.00
Other Purchased Services (400-500 series)	6,910.00	-	6,910.00	(1,368.00)	8,278.00
General Supplies	30,455.00	-	30,455.00	26,012.93	4,442.07
Textbooks	900.00	425.00	1,325.00	1,058.08	266.92
Other Objects	9,950.00	(3,425.00)	6,525.00	1,530.68	4,994.32
Total Cognitive - Moderate	588,194.00	33,400.00	621,594.00	554,255.57	67,338.43
Learning and/or Language Disabilities:					
Salaries of Teachers	1,630,699.00	(32,912.00)	1,597,787.00	1,490,142.55	107,644.45
Other Salaries for Instruction	862,820.00	(8,042.00)	854,778.00	802,003.86	52,774.14
Purchased Professional-Educational Services	45,100.00	(7,000.00)	38,100.00	18,131.25	19,968.75
Purchased Technical Services	8,000.00	(1,400.00)	6,600.00	-	6,600.00
Other Purchased Services (400-500 series)	5,520.00	-	5,520.00	567.82	4,952.18
General Supplies	269,457.00	(6,230.00)	263,227.00	233,141.82	30,085.18
Textbooks	28,640.00	400.00	29,040.00	16,465.07	12,574.93
Other Objects	24,050.00	-	24,050.00	6,385.90	17,664.10
Total Learning and/or Language Disabilities	2,874,286.00	(55,184.00)	2,819,102.00	2,566,838.27	252,263.73
Visual Impairments:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers	156,047.00	11,900.00	167,947.00	164,215.96	3,731.04
Other Salaries for Instruction	400,141.00	54,927.00	455,068.00	392,708.25	62,359.75
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	1,000.00	-	1,000.00	-	1,000.00
Other Purchased Services (400-500 series)	460.00	-	460.00	-	460.00
General Supplies	14,330.00	2,700.00	17,030.00	13,922.44	3,107.56
Textbooks	1,900.00	-	1,900.00	936.26	963.74
Other Objects	3,700.00	300.00	4,000.00	3,848.21	151.79
Total Auditory Impairments	577,578.00	69,827.00	647,405.00	575,631.12	71,773.88
Behavioral Disabilities:					
Salaries of Teachers	1,120,666.00	67,700.00	1,188,366.00	1,159,248.63	29,117.37
Other Salaries for Instruction	546,280.00	66,100.00	612,380.00	571,053.28	41,326.72
Purchased Professional-Educational Services	2,900.00	-	2,900.00	-	2,900.00
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	31,480.00	(3,000.00)	28,480.00	14,267.48	14,212.52
General Supplies	128,060.64	5,000.00	133,060.64	104,615.01	28,445.63
Textbooks	30,610.00	5,250.00	35,860.00	17,222.03	18,637.97
Other Objects	29,800.00	(7,750.00)	22,050.00	7,089.30	14,960.70
Total Behavioral Disabilities	1,889,796.64	133,300.00	2,023,096.64	1,873,495.73	149,600.91
Multiple Disabilities:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilities	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	6,185,819.00	241,002.00	6,426,821.00	5,881,565.24	545,255.76
Other Salaries for Instruction	814,343.00	181,650.00	995,993.00	933,814.52	62,178.48
Purchased Professional-Educational Services	86,000.00	48,000.00	134,000.00	57,060.59	76,939.41
Purchased Technical Services	3,700.00	(500.00)	3,200.00	-	3,200.00
Other Purchased Services (400-500 series)	26,140.00	(2,670.00)	23,470.00	103.98	23,366.02
General Supplies	177,644.88	9,750.00	187,394.88	158,208.75	29,186.13
Textbooks	24,050.00	8,900.00	32,950.00	24,971.80	7,978.20
Other Objects	13,770.00	-	13,770.00	2,502.82	11,267.18
Total Resource Room/Resource Center	7,331,466.88	486,132.00	7,817,598.88	7,058,227.70	759,371.18

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET	BUDGET TRANSFER	FINAL BUDGET	ACTUAL	VARIANCE
Autism:					
Salaries of Teachers	$ 137,349.00	$ 12,200.00	$ 149,549.00	$ 137,852.02	$ 11,696.98
Other Salaries for Instruction	243,038.00	11,700.00	254,738.00	174,067.07	80,670.93
Purchased Professional-Educational Services	4,000.00	-	4,000.00	-	4,000.00
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	560.00	-	560.00	-	560.00
General Supplies	12,860.00	1,500.00	14,360.00	13,115.57	1,244.43
Textbooks	1,700.00	(1,500.00)	200.00	-	200.00
Other Objects	6,500.00	-	6,500.00	1,622.10	4,877.90
Total Autism	406,007.00	23,900.00	429,907.00	326,656.76	103,250.24
Preschool Disabilities - Part-Time:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full-Time	-	-	-	-	-
Cognitive - Severe:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive - Severe	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	14,424,850.52	984,412.00	15,409,262.52	13,869,215.17	1,540,047.35
Basic Skills/Remedial - Instruction					
Salaries of Teachers	2,566,406.00	1,226,271.00	3,792,677.00	3,726,803.39	65,873.61
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	1,800.00	14,043.60	15,843.60	12,871.84	2,971.76
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	2,568,206.00	1,240,314.60	3,808,520.60	3,739,675.23	68,845.37
Bilingual Education - Instruction					
Salaries of Teachers	2,189,390.00	111,100.00	2,300,490.00	2,157,554.09	142,935.91
Other Salaries for Instruction	51,403.00	8,255.50	59,658.50	57,106.33	2,552.17
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	67,211.00	18,115.05	85,326.05	75,295.65	10,030.40
Textbooks	23,850.00	(8,175.00)	15,675.00	11,299.34	4,375.66
Other Objects	300.00	-	300.00	-	300.00
Total Bilingual Education - Instruction	2,332,154.00	129,295.55	2,461,449.55	2,301,255.41	160,194.14
Vocational Programs - Local - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Vocational Programs - Local - Instruction	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET	BUDGET TRANSFER	FINAL BUDGET	ACTUAL	VARIANCE
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	$ 390,230.00	$ 21,134.00	$ 411,364.00	$ 340,466.89	$ 70,897.11
Purchased Services (300-500 series)	24,300.00	18,500.00	42,800.00	38,942.08	3,857.92
Supplies and Materials	28,170.00	150.00	28,320.00	11,432.12	16,887.88
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	442,700.00	39,784.00	482,484.00	390,841.09	91,642.91
School-Sponsored Athletic-Instruction					
Salaries	660,675.00	99,190.00	759,865.00	699,090.44	60,774.56
Purchased Services (300-500 series)	197,846.00	(2,173.00)	195,673.00	173,694.98	21,978.02
Supplies and Materials	74,819.00	-	74,819.00	70,987.97	3,831.03
Other Objects	3,850.00	150.00	4,000.00	2,000.00	2,000.00
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Sponsored Athletics - Instruction	937,190.00	97,167.00	1,034,357.00	945,773.39	88,583.61
Other Instructional Programs - Instruction					
Salaries	1,228,379.00	(1,089,600.00)	138,779.00	53,037.77	85,741.23
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total Other Instructional Programs - Instruction	1,228,379.00	(1,089,600.00)	138,779.00	53,037.77	85,741.23
Community Services Programs/Operations					
Salaries	-	-	-	-	-
Purchased Services (300-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Community Services Programs/Operations	-	-	-	-	-
Total Instruction	62,559,447.35	2,913,399.65	65,472,847.00	61,932,825.02	3,540,021.98
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State-Regular	80,000.00	43,000.00	123,000.00	109,191.20	13,808.80
Tuition to Other LEAs Within the State-Special	10,000.00	26,000.00	36,000.00	30,708.33	5,291.67
Tuition to County Voc. School Distr.-Regular	198,300.00	(28,900.00)	169,400.00	168,900.00	500.00
Tuition to County Voc. School Distr.-Special	117,400.00	12,900.00	130,300.00	130,300.00	-
Tuition to CSSD & Regional Day Schools	2,401,791.00	(65,000.00)	2,336,791.00	2,213,047.80	123,743.20
Tuition to Private Schools for the Handicapped - Within State	4,655,210.00	620,000.00	5,275,210.00	4,918,556.97	356,653.03
Tuition to Private Schools Disabled & Other LEAs-Out of State	55,188.00	-	55,188.00	53,802.00	1,386.00
Tuition - State Facilities	602,237.00	(30,000.00)	572,237.00	572,237.00	-
Tuition - Other	326,397.00	(28,000.00)	298,397.00	296,493.00	1,904.00
Total Undistributed Expenditures - Instruction:	8,446,523.00	550,000.00	8,996,523.00	8,493,236.30	503,286.70
Undist. Expend. - Attend. & Social Work					
Salaries	1,059,803.00	84,045.00	1,143,848.00	1,106,229.21	37,618.79
Purchased Professional and Technical Services	-	1,200.00	1,200.00	1,000.00	200.00
Other Purchased Services (400-500 series)	17,118.00	579.10	17,697.10	6,701.06	10,996.04
Supplies and Materials	31,467.00	1,200.00	32,667.00	12,708.30	19,958.70
Other Objects	-	-	-	-	-
Total Undist. Expend. - Attend. & Social Work	1,108,388.00	87,024.10	1,195,412.10	1,126,638.57	68,773.53
Undist. Expend. - Health Services					
Salaries	2,565,994.00	92,750.00	2,658,744.00	2,583,501.86	75,242.14
Purchased Professional and Technical Services	861,729.00	(376,600.00)	485,129.00	436,159.50	48,969.50
Other Purchased Services (400-500 series)	16,678.00	4,175.00	20,853.00	15,267.42	5,585.58
Supplies and Materials	104,056.18	925.00	104,981.18	81,246.89	23,734.29
Other Objects	6,350.00	(1,395.00)	4,955.00	1,262.98	3,692.02
Total Undist. Expend. - Health Services	3,554,807.18	(280,145.00)	3,274,662.18	3,117,438.65	157,223.53
Undist. Expend. - Other Supp. Serv. Students - Related Serv.					
Salaries of Other Professional Staff	1,225,400.00	(99,200.00)	1,126,200.00	1,060,535.30	65,664.70
Purchased Professional - Educational Services	47,000.00	3,000.00	50,000.00	47,645.00	2,355.00
Other Purchased Services (400-500 series)	-	2,200.00	2,200.00	2,028.31	171.69
Supplies and Materials	7,000.00	(1,000.00)	6,000.00	1,243.00	4,757.00
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Related Serv.	1,279,400.00	(95,000.00)	1,184,400.00	1,111,451.61	72,948.39
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries of Other Professional Staff	40,000.00	-	40,000.00	33,281.25	6,718.75
Purchased Professional - Educational Services	290,400.00	40,000.00	330,400.00	309,632.50	20,767.50
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	330,400.00	40,000.00	370,400.00	342,913.75	27,486.25

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET	BUDGET TRANSFER	FINAL BUDGET	ACTUAL	VARIANCE
Undist. Expend. - Other Supp. Serv. Students-Reg.					
Salaries of Other Professional Staff	$ 2,821,018.00	$ 218,400.00	$ 3,039,418.00	$ 2,970,870.56	$ 68,547.44
Salaries of Secretarial and Clerical Assistants	65,061.00	8,200.00	73,261.00	69,519.99	3,741.01
Other Salaries	174,551.00	93,100.00	267,651.00	264,045.96	3,605.04
Purchased Professional - Educational Services	600.00	2,100.00	2,700.00	1,920.00	780.00
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	15,660.00	(1,600.00)	14,060.00	6,119.79	7,940.21
Supplies and Materials	60,676.00	8,000.00	68,676.00	51,543.93	17,132.07
Other Objects	2,850.00	-	2,850.00	1,224.71	1,625.29
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	3,140,416.00	328,200.00	3,468,616.00	3,365,244.94	103,371.06
Undist. Expend. - Other Supp. Serv. Students-Spl.					
Salaries of Other Professional Staff	2,234,653.00	30,000.00	2,264,653.00	2,263,714.96	938.04
Salaries of Secretarial and Clerical Assistants	235,814.00	12,500.00	248,314.00	247,936.99	377.01
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Services	-	2,400.00	2,400.00	2,200.00	200.00
Other Puchased Prof. And Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	-	-	-	-	-
Residential Costs	187,454.00	(32,100.00)	155,354.00	148,434.96	6,919.04
Misc Pur Serv (400-500 series O/than Resid Costs)	21,100.00	-	21,100.00	19,006.86	2,093.14
Supplies and Materials	400.00	400.00	800.00	641.46	158.54
Other Objects	600.00	200.00	800.00	765.00	35.00
Total Undist. Expend. - Other Supp. Serv. Students-Spl.	2,680,021.00	13,400.00	2,693,421.00	2,682,700.23	10,720.77
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	1,298,957.00	48,100.00	1,347,057.00	1,340,179.96	6,877.04
Salaries of Other Professional Staff	461,768.00	89,267.50	551,035.50	385,226.59	165,808.91
Salaries of Secr and Clerical Assist.	371,304.00	42,000.00	413,304.00	409,900.99	3,403.01
Other Salaries	253,695.00	283,903.00	537,598.00	531,292.19	6,305.81
Purchased Prof- Educational Services	45,800.00	(23,850.00)	21,950.00	2,130.00	19,820.00
Other Purch Prof. and Tech. Services	-	-	-	-	-
Other Purch Services (400-500)	47,050.00	12,240.97	59,290.97	35,063.19	24,227.78
Supplies and Materials	146,538.52	(18,857.40)	127,681.12	87,117.26	40,563.86
Other Objects	12,500.00	2,700.00	15,200.00	7,706.79	7,493.21
Total Undist. Expend. - Improvement of Inst. Serv.	2,637,612.52	435,504.07	3,073,116.59	2,798,616.97	274,499.62
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	1,261,367.00	141,233.00	1,402,600.00	1,379,846.36	22,753.64
Purchased Professional and Technical Services	21,600.00	(6,900.00)	14,700.00	10,173.60	4,526.40
Other Purchased Services (400-500 series)	8,575.00	9,400.00	17,975.00	11,428.01	6,546.99
Supplies and Materials	364,384.00	(1,400.00)	362,984.00	322,877.53	40,106.47
Other Objects	3,250.00	-	3,250.00	2,568.30	681.70
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,659,176.00	142,333.00	1,801,509.00	1,726,893.80	74,615.20
Undist. Expend. - Instructional Staff Training Serv.					
Salaries of Supervisors of Instruction	282,580.00	13,100.00	295,680.00	292,294.37	3,385.63
Salaries of Other Professional Staff	222,120.00	(55,000.00)	167,120.00	39,775.89	127,344.11
Salaries of Secretarial and Clerical Assist	80,930.00	-	80,930.00	78,856.85	2,073.15
Other Salaries	-	-	-	-	-
Purchased Professional - Educational Servic	319,060.00	(55,950.00)	263,110.00	115,037.41	148,072.59
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services (400-500 series)	144,855.00	(23,681.25)	121,173.75	61,041.89	60,131.86
Supplies and Materials	69,216.95	(4,260.00)	64,956.95	32,117.70	32,839.25
Other Objects	3,500.00	-	3,500.00	513.00	2,987.00
Total Undist. Expend. - Instructional Staff Training Serv.	1,122,261.95	(125,791.25)	996,470.70	619,637.11	376,833.59
Undist. Expend. - Supp. Serv. - General Admin.					
Salaries	440,753.00	12,000.00	452,753.00	447,487.85	5,265.15
Legal Services	200,000.00	25,000.00	225,000.00	211,645.73	13,354.27
Audit Fees	65,000.00	5,000.00	70,000.00	70,000.00	-
Other Purchased Professional Services	4,400.00	-	4,400.00	2,890.00	1,510.00
Purchased Technical Services	-	-	-	-	-
Communications/Telephone	279,400.00	159,000.00	438,400.00	339,586.48	98,813.52
BOE Other Purchased Services	7,500.00	-	7,500.00	3,246.05	4,253.95
Other Purchased Services (400-500 series)	306,193.00	(100,000.00)	206,193.00	172,122.82	34,070.18
Supplies and Materials	75,000.00	-	75,000.00	7,916.93	67,083.07
BOE In-House Trng/Mtg Supplies	3,500.00		3,500.00	47.81	3,452.19
Judgments Against the School District	1,253,088.00	-	1,253,088.00	881,791.19	371,296.81
Miscellaneous Expenditures	64,500.00	20,000.00	84,500.00	64,294.63	20,205.37
BOE Membership Dues and Fees	33,700.00		36,700.00	35,416.00	1,284.00
Total Undist. Expend. - Supp. Serv. - General Admin.	2,733,034.00	124,000.00	2,857,034.00	2,236,445.49	620,588.51

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET	BUDGET TRANSFER	FINAL BUDGET	ACTUAL	VARIANCE
Undist. Expend. - Support Serv. - School Admin.					
Salaries of Principals/Assistant Principals	$ 3,084,515.00	$ 179,300.00	$ 3,263,815.00	$ 3,236,008.23	$ 27,806.77
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	1,750,870.00	90,218.75	1,841,088.75	1,721,066.25	120,022.50
Other Salaries	-	22,500.00	22,500.00	21,074.15	1,425.85
Purchased Professional and Technical Services	1,250.00	-	1,250.00	-	1,250.00
Other Purchased Services (400-500 series)	147,469.00	500.00	147,969.00	71,233.66	76,735.34
Supplies and Materials	387,242.01	(13,299.61)	373,942.40	276,347.97	97,594.43
Other Objects	72,650.00	(800.00)	71,850.00	40,615.48	31,234.52
Total Undist. Expend. - Support Serv. - School Admin.	5,443,996.01	278,419.14	5,722,415.15	5,366,345.74	356,069.41
Undist. Expend. - Central Services					
Salaries	1,929,153.00	38,000.00	1,967,153.00	1,925,873.11	41,279.89
Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Misc Purchased Services	221,882.70	-	221,882.70	155,591.51	66,291.19
Sale/Lease-Back Payments	-	-	-	-	-
Supplies and Materials	63,150.00	10,000.00	73,150.00	67,862.50	5,287.50
Interest on Current Loans	-	-	-	-	-
Interest on Lease Purch Agree	-	-	-	-	-
Interest on Bond Ant Notes	-	-	-	-	-
Other Objects	5,000.00	2,000.00	7,000.00	5,925.74	1,074.26
Total Undist. Expend. - Central Services	2,219,185.70	50,000.00	2,269,185.70	2,155,252.86	113,932.84
Administrative Information Technology					
Salaries	873,461.00	78,000.00	951,461.00	906,923.41	44,537.59
Purchased Professional Services	5,000.00	1,500.00	6,500.00	6,400.00	100.00
Purchased Technical Services	327,477.00	(91,500.00)	235,977.00	165,815.45	70,161.55
Other Purchased Services	119,992.00	35,000.00	154,992.00	147,813.95	7,178.05
Supplies and Materials	288,617.03	35,000.00	323,617.03	274,728.97	48,888.06
Other Objects	-	2,000.00	2,000.00	1,575.00	425.00
Total Administrative Information Technology	1,614,547.03	60,000.00	1,674,547.03	1,503,256.78	171,290.25
Undist. Expend. - Required Maint. for School Facilities					
Increase in Maintenance Reserve	-	-	-	-	-
Salaries	-	-	-	-	-
Cleaning, Repair and Maintenance Services	1,043,246.28	(132,100.00)	911,146.28	767,260.97	143,885.31
General Supplies	545,087.79	(85,000.00)	460,087.79	414,607.37	45,480.42
Other Objects	-	-	-	-	-
Total Undist. Expend. - Required Maint. For School Facilities	1,588,334.07	(217,100.00)	1,371,234.07	1,181,868.34	189,365.73
Undist. Expend. - Other Oper. & Maint. Of Plant					
Salaries	6,020,792.00	594,100.00	6,614,892.00	6,578,833.59	36,058.41
Purchased Professional and Technical Services	63,000.00	(20,000.00)	43,000.00	37,046.71	5,953.29
Cleaning, Repair and Maintenance Services	525,366.00	(155,000.00)	370,366.00	325,895.93	44,470.07
Rental of Land & Bldgs. Other than Lease Purch Agreement	419,000.00	-	419,000.00	416,198.93	2,801.07
Other Purchased Property Services	403,150.00	5,000.00	408,150.00	375,999.47	32,150.53
Insurance	723,114.00	(115,000.00)	608,114.00	598,721.92	9,392.08
Miscellaneous Purchased Services	15,550.00	-	15,550.00	11,604.31	3,945.69
General Supplies	471,621.28	468,076.61	939,697.89	885,800.59	53,897.30
Energy (Energy and Electricity)	4,393,618.00	205,000.00	4,598,618.00	4,558,399.03	40,218.97
Other Objects	2,000.00	-	2,000.00	1,075.00	925.00
Total Undist. Expend. - Other Oper. & Maint. Of Plant	13,037,211.28	982,176.61	14,019,387.89	13,789,575.48	229,812.41
Undist. Expend. - Student Transportation Serv.					
Sal. for Pupil Trans (Bet Home & Sch) - Reg.	2,947,990.00	100,000.00	3,047,990.00	3,044,099.02	3,890.98
Sal. for Pupil Trans (Bet Home & Sch) - Spec Ed.	710,584.00	120,000.00	830,584.00	825,335.30	5,248.70
Sal. For Pupil Trans (Other than Bet. Home & Sch)	55,736.00	18,000.00	73,736.00	70,031.52	3,704.48
Other Purchased Prof. and Tech. Services	21,465.00	-	21,465.00	7,946.00	13,519.00
Cleaning, Repair and Maintenance Services	183,000.00	(40,000.00)	143,000.00	88,737.50	54,262.50
Rental Payments - School Buses	-	-	-	-	-
Lease Purchase Payments - School Buses	-	-	-	-	-
Contract Services - (Between Home and School) - Vendors	674,050.00	(243,000.00)	431,050.00	323,682.76	107,367.24
Contract Services (Other than Between Home & Sch) - Vendors	82,958.00	(39,133.00)	43,825.00	11,427.68	32,397.32
Contract Services (Bet. Home & Sch) - Joint Agreements	2,000.00	-	2,000.00	-	2,000.00
Contract Services (Sp Ed Stds) - Vendors	213,000.00	(50,000.00)	163,000.00	30,021.77	132,978.23
Contract Services (Sp Ed Stds) - Joint Agreements	6,396,381.00	(4,636,484.00)	1,759,897.00	1,720,604.31	39,292.69
Contract Services (Reg. Students) - ESCs & CTSAs	-	-	-	-	-
Contract Services (Sp Ed Stds) - ESCs & CTSAs	-	-	-	-	-
Contract Services - Aid in Lieu of Payments	192,355.00	53,000.00	245,355.00	236,620.05	8,734.95
Misc. Purchased Services - Transportation	511,490.00	(68,000.00)	443,490.00	370,208.54	73,281.46
Supplies and Materials	906,124.00	310,000.00	1,216,124.00	1,201,064.09	15,059.91
Miscellaneous Expenditures	20,000.00		20,000.00	1,967.50	18,032.50
Total Undist. Expend. - Student Transportation Serv.	12,917,133.00	(4,475,617.00)	8,441,516.00	7,931,746.04	509,769.96

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET	BUDGET TRANSFER	FINAL BUDGET	ACTUAL	VARIANCE
Undist. Expend. - Business and Other Support Serv.					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Interest for Lease Purchase Agreements	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-
Total Undist. Expend. - Business and Other Support Serv.	-	-	-	-	-
UNALLOCATED BENEFITS					
Group Insurance	270,000.00	30,950.54	300,950.54	284,959.84	15,990.70
Social Security Contributions	1,900,000.00	341,500.00	2,241,500.00	2,186,924.56	54,575.44
T.P.A.F. Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	1,385,000.00	400,000.00	1,785,000.00	1,766,615.99	18,384.01
Other Retirement Contributions - ERIP	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	1,551,099.00	(179,500.00)	1,371,599.00	1,250,151.77	121,447.23
Health Benefits	26,773,926.00	(2,352,450.53)	24,421,475.47	22,972,397.82	1,449,077.65
Tuition Reimbursement	185,000.00	112,750.14	297,750.14	285,545.24	12,204.90
Other Employee Benefits	60,000.00	(7,550.47)	52,449.53	42,159.21	10,290.32
TOTAL UNALLOCATED BENEFITS	32,125,025.00	(1,654,300.32)	30,470,724.68	28,788,754.43	1,681,970.25
On-behalf TPAF pension Contributions (non-budgeted)	-	-	-	10,218,569.00	(10,218,569.00)
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	5,207,949.38	(5,207,949.38)
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	15,426,518.38	(15,426,518.38)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	32,125,025.00	(1,654,300.32)	30,470,724.68	44,215,272.81	(13,744,548.13)
TOTAL UNDISTRIBUTED EXPENDITURES	97,637,471.74	(3,756,896.65)	93,880,575.09	103,764,535.47	(9,883,960.38)
TOTAL GENERAL CURRENT EXPENSE	160,196,919.09	(843,497.00)	159,353,422.09	165,697,360.49	(6,343,938.40)
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Preschool/Kindergarten	5,000.00	-	5,000.00	-	5,000.00
Grades 1-5	3,000.00	-	3,000.00	3,000.00	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Home Instruction	-	-	-	-	-
Special Education - Instruction:		-	-	-	-
Cognitive - Mild	3,000.00	-	3,000.00	-	3,000.00
Cognitive - Moderate	2,700.00	-	2,700.00	2,199.00	501.00
Learning and/or Language Disabilities	9,104.00	-	9,104.00	9,104.00	-
Visual Impairments	-	-	-	-	-
Auditory Impairments	-	-	-	-	-
Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Autism	-	-	-	-	-
Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time	-	-	-	-	-
Cognitive - Severe	-	-	-	-	-
Basic Skills/Remedial - Instruction	-	-	-	-	-
Bilingual Education - Instruction	-	-	-	-	-
Vocational Programs - Local - Instruction	-	-	-	-	-
School-Sponsored and Other Instructional Program	2,810.00	29,723.00	32,533.00	8,482.74	24,050.26
Undistributed Expenditures - Instruction	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Reg.	-	-	-	-	-
Undist.Expend.-Support Serv.-Students - Spec.	-	2,300.00	2,300.00	2,275.50	24.50
Undist.Expend.-Support Serv. - Inst. Staff	-	-	-	-	-
Undistributed Expenditures - General Admin.	-	3,000.00	3,000.00	-	3,000.00
Undistributed Expenditures - School Admin.	-	2,223.00	2,223.00	-	2,223.00
Undistributed Expenditures - Cental Services	21,000.00	11,100.00	32,100.00	10,677.90	21,422.10
Undistributed Expenditures - Admin Info Technology	80,000.00	10,900.00	90,900.00	69,984.28	20,915.72
Undistributed Expenditures - Operation of Plant Services	60,720.00	29,100.00	89,820.00	81,570.19	8,249.81
Undistributed Expenditures - Student Trans. - Non-Instr. Equip.	-	-	-	-	-
School Buses - Regular	648,200.00	(32,000.00)	616,200.00	616,000.00	200.00
School Buses - Special	186,800.00	-	186,800.00	186,800.00	-
Undistributed Expenditures - Business/Other Support Serv.	-	-	-	-	-
Special Schools (All Programs)	-	-	-	-	-
Total Equipment	1,022,334.00	56,346.00	1,078,680.00	990,093.61	88,586.39

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET	BUDGET TRANSFER	FINAL BUDGET	ACTUAL	VARIANCE
Facilities Acquisition and Construction Services					
Construction Services	$ -	$ -	$ -	$ -	$ -
General Supplies	-	-	-	-	-
Land and Improvements	-	-	-	-	-
Lease Purchase Agreements - Principal	-	-	-	-	-
Total Facilities Acquisition and Construction Services	-	-	-	-	-
Assets Acquired Under Capital Leases (non-budgeted)					
Undistributed Expenditures:				-	
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Assets Acquired Under Capital Leases (non-budgeted)	-	-	-	-	-
TOTAL CAPITAL OUTLAY	1,022,334.00	56,346.00	1,078,680.00	990,093.61	88,586.39
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	170,000.00	32,000.00	202,000.00	201,433.80	566.20
Other Salaries for Instruction	15,000.00	(11,300.00)	3,700.00	3,017.50	682.50
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	6,000.00	(2,700.00)	3,300.00	2,997.16	302.84
Textbooks	-	-	-	-	-
Other Objects	500.00	(300.00)	200.00	-	200.00
Total Summer School - Instruction	191,500.00	17,700.00	209,200.00	207,448.46	1,751.54
Summer School - Support Services					
Salaries	106,000.00	(21,000.00)	85,000.00	84,332.59	667.41
Personal Services - Employee Benefits	22,500.00	3,300.00	25,800.00	25,601.41	198.59
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Summer School - Support Services	128,500.00	(17,700.00)	110,800.00	109,934.00	866.00
Total Summer School	320,000.00	-	320,000.00	317,382.46	2,617.54
Other Special Schools - Instruction					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
		-	-	-	-
Total Other Special Schools - Instruction	-	-	-	-	-
Other Special Schools - Support Services					
Salaries	-	-	-	-	-
Personal Services - Employee Benefits	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Other Special Schools - Support Services	-	-	-	-	-
Total Other Special Schools	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Inst.					
Salaries of Teachers	258,002.00	95,300.00	353,302.00	352,015.47	1,286.53
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,000.00	-	2,000.00	1,425.72	574.28
General Supplies	12,587.81	(5,000.00)	7,587.81	1,675.16	5,912.65
Textbooks	5,000.00	-	5,000.00	457.80	4,542.20
Other Objects	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	277,589.81	90,300.00	367,889.81	355,574.15	12,315.66
Accred. Even./Adult H.S./Post-Grad.-Supp. Service					
Salaries	254,155.00	19,200.00	273,355.00	250,613.13	22,741.87
Personal Services - Employee Benefits	12,000.00	-	12,000.00	7,598.70	4,401.30
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	193,400.00	-	193,400.00	184,662.72	8,737.28
Supplies and Materials	10,000.00	-	10,000.00	1,621.69	8,378.31
Other Objects	-	-	-	-	-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	469,555.00	19,200.00	488,755.00	444,496.24	44,258.76
Total Accred. Even./Adult H.S./Post-Grad.	747,144.81	109,500.00	856,644.81	800,070.39	56,574.42

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET	BUDGET TRANSFER	FINAL BUDGET	ACTUAL	VARIANCE
Adult Education-Local-Instruction					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Adult Education-Local-Instruction	-	-	-	-	-
Adult Education-Local -Support Serv.					
Salaries	-	-	-	-	-
Personal Services - Employee Benefits	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Adult Education-Local -Support Serv.	-	-	-	-	-
Total Adult Education-Local	-	-	-	-	-
Vocational Evening-Local-Instruction	-	-	-		-
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Vocational Evening-Local-Instruction	-	-	-	-	-
Vocational Evening-Local-Support Serv.					
Salaries	-	-	-	-	-
Personal Services - Employee Benefits	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Vocational Evening-Local-Support Serv.	-	-	-	-	-
Total Vocational Evening-Local	-	-	-	-	-
Even.-Sch.-Foreign-Born-Local-Inst.					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Even.-Sch.-Foreign-Born-Local-Inst.	-	-	-	-	-
Even.-Sch.-Foreign-Born-Local-Sup. Serv.					
Salaries	-	-	-	-	-
Personal Services - Employee Benefits	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.	-	-	-	-	-
Total Even.-Sch.-Foreign-Born-Local	-	-	-	-	-
TOTAL SPECIAL SCHOOLS	1,067,144.81	109,500.00	1,176,644.81	1,117,452.85	59,191.96
Transfer of Funds to Charter Schools	-	-	-	-	-
TOTAL EXPENDITURES	162,286,397.90	(677,651.00)	161,608,746.90	167,804,906.95	(6,196,160.05)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,155,658.90)	677,651.00	(11,478,007.90)	(1,522,371.23)	9,955,636.67

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET	BUDGET TRANSFER	FINAL BUDGET	ACTUAL	VARIANCE
Other Financing Sources:					
Operating Transfer In:					
Contribution to School-Based Budgets					
- Special Revenue Fund	$ 6,296,703.00	$ (467,651.00)	$ 5,829,052.00	$ 5,725,929.16	$ (103,122.84)
Operating Transfer Out:	-	-	-	-	-
Transfer to Special Revenue Fund - ECPA	(9,949.00)	-	(9,949.00)	(9,949.00)	-
Transfer to Food Service Fund - Board Contribution	-	-	-	-	-
Transfers to Before and After School Program - Board Contribution	(125,000.00)	(210,000.00)	(335,000.00)	(299,813.00)	35,187.00
Transfer to Capital Reserve (Interest)	-	-	-	-	-
Total Other Financing Sources:	6,161,754.00	(677,651.00)	5,484,103.00	5,416,167.16	(67,935.84)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(5,993,904.90)	(0.00)	(5,993,904.90)	3,893,795.93	9,887,700.83
Fund Balance, July 1	14,108,433.19	-	14,108,433.19	14,108,433.19	-
Fund Balance, June 30	$ 8,114,528.29	$ (0.00)	$ 8,114,528.29	$ 18,002,229.12	$ 9,887,700.83

Recapitulation:	
Reserve for Encumbrances	$ 98,833.23
Legally Restricted -Designated for Subsequent Year's Expenditures	-
Excess Surplus - Designated for Subsequent Year's Expenditures	4,354,413.00
Reserve for Excess Surplus	8,673,364.00
Capital Reserve	1.00
Reserve for Inventory	606,839.08
Unrestricted:	
Designated for Subsequent Year's Expenditures	925,000.00
Undesignated	3,343,778.81
Reconciliation to Governmental Funds Statements (GAAP)	18,002,229.12
Last State Aid Payment not recognized on GAAP basis	(6,106,053.00)
Fund Balance per Governmental Funds (GAAP)	$ 11,896,176.12

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Local Sources:												
Local Tax Levy	$ 20,330,766.00	$ -	$ 20,330,766.00	$ -	$ -	$ -	$ 20,330,766.00	$ -	$ 20,330,766.00	$ 20,330,766.00	$ -	$ 20,330,766.00
Tuition	800,000.00		800,000.00		-	-	800,000.00		800,000.00	479,240.63		479,240.63
Miscellaneous	743,673.00		743,673.00	-	-	-	743,673.00		743,673.00	1,034,512.77		1,034,512.77
Total - Local Sources	21,874,439.00	-	21,874,439.00	-	-	-	21,874,439.00	-	21,874,439.00	21,844,519.40	-	21,844,519.40
State Sources:												
Core Curriculum Standards Aid	42,323,458.00		42,323,458.00	-	-	-	42,323,458.00		42,323,458.00	42,323,458.00		42,323,458.00
Supplemental Core Curriculum Standards Aid	11,394,451.00		11,394,451.00	-	-	-	11,394,451.00		11,394,451.00	11,394,451.00		11,394,451.00
Education Opportunity Aid	58,975,846.00		58,975,846.00	-	-	-	58,975,846.00		58,975,846.00	58,975,846.00		58,975,846.00
Disc Education Opportunity Aid	3,846,934.00		3,846,934.00	-	-	-	3,846,934.00		3,846,934.00	3,846,934.00		3,846,934.00
Stabilization Aid	1,180,939.00		1,180,939.00	-	-	-	1,180,939.00		1,180,939.00	1,180,939.00		1,180,939.00
Transportation Aid	2,928,627.00		2,928,627.00	-	-	-	2,928,627.00		2,928,627.00	2,928,627.00		2,928,627.00
Special Education Aid	5,759,016.00		5,759,016.00	-	-	-	5,759,016.00		5,759,016.00	5,759,016.00		5,759,016.00
Bilingual Education	649,532.00		649,532.00	-	-	-	649,532.00		649,532.00	649,532.00		649,532.00
Consolidated Aid	1,047,497.00		1,047,497.00	-	-	-	1,047,497.00		1,047,497.00	1,047,497.00		1,047,497.00
Extraordinary Aid			-	-	-	-			-	293,061.00		293,061.00
Aid for Adult and Post-Graduate Programs			-	-	-	-			-	108,780.00		108,780.00
Teacher Quality Employment Act			-	-	-	-			-			-
Other State Aids			-	-	-	-			-	38,244.88		38,244.88
TPAF Pension (On-Behalf - Non-Budgeted)			-	-	-	-			-	10,218,569.00		10,218,569.00
TPAF Social Security (Reimbursed - Non-Budgeted)	-		-	-	-	-			-	5,207,948.38		5,207,948.38
Total State Sources	128,106,300.00	-	128,106,300.00	-	-	-	128,106,300.00	-	128,106,300.00	143,972,903.26	-	143,972,903.26
Federal Sources:												
Impact Aid			-	-	-	-			-			-
Medical Assistance Program	150,000.00		150,000.00	-	-	-	150,000.00		150,000.00	465,112.06		465,112.06
Total - Federal Sources	150,000.00	-	150,000.00	-	-	-	150,000.00	-	150,000.00	465,112.06	-	465,112.06
Total Revenues	150,130,739.00	-	150,130,739.00	-	-	-	150,130,739.00	-	150,130,739.00	166,282,534.72	-	166,282,534.72
EXPENDITURES:												
Current Expense:												
Regular Programs - Instruction												
Preschool/Kindergarten - Salaries of Teachers	-	1,774,530.00	1,774,530.00	27,000.00	280,900.00	307,900.00	27,000.00	2,055,430.00	2,082,430.00	26,309.67	2,008,724.98	2,035,034.65
Grades 1-5 - Salaries of Teachers		12,109,560.00	12,109,560.00	225,000.00	(164,220.97)	60,779.03	225,000.00	11,945,339.03	12,170,339.03	212,117.21	11,669,368.17	11,881,485.38
Grades 6-8 - Salaries of Teachers	244,549.00	8,640,785.00	8,885,334.00	190,000.00	227,139.00	417,139.00	434,549.00	8,867,924.00	9,302,473.00	396,734.12	8,695,341.24	9,092,075.36
Grades 9-12 - Salaries of Teachers	1,446,197.00	10,096,425.00	11,542,622.00	200,000.00	286,266.00	486,266.00	1,646,197.00	10,382,691.00	12,028,888.00	1,600,302.01	10,237,987.56	11,838,289.57
Regular Programs - Home Instruction:												
Salaries of Teachers	233,586.00		233,586.00	31,000.00	-	31,000.00	264,586.00		264,586.00	259,391.48		259,391.48
Purchased Professional-Educational Services	132,000.00		132,000.00	3,000.00	-	3,000.00	135,000.00		135,000.00	115,110.58		115,110.58
Other Purchased Services (400-500 series)	1,000.00		1,000.00	-	-	-	1,000.00		1,000.00	970.91		970.91
Regular Programs - Undistributed Instruction												
Other Salaries for Instruction	32,000.00	1,101,437.00	1,133,437.00	66,000.00	119,259.50	185,259.50	98,000.00	1,220,696.50	1,318,696.50	81,617.46	1,187,617.33	1,269,234.79
Purchased Professional-Educational Services	33,000.00	86,810.00	119,810.00	(25,000.00)	(3,700.00)	(28,700.00)	8,000.00	83,110.00	91,110.00	3,996.81	48,939.69	52,936.50
Purchased Technical Services		36,500.00	36,500.00	-	-	-		36,500.00	36,500.00		33,800.00	33,800.00
Other Purchased Services (400-500 series)	196,780.00	421,466.00	618,246.00	(40,000.00)	30,000.00	(10,000.00)	156,780.00	451,466.00	608,246.00	97,436.57	332,893.29	430,329.86
General Supplies	507,291.28	2,624,052.35	3,131,343.63	(4,000.00)	104,871.63	100,871.63	503,291.28	2,728,923.98	3,232,215.26	441,306.19	2,516,053.89	2,957,360.08
Textbooks	453,750.00	355,800.20	809,550.20	84,700.00	(70,229.66)	14,470.34	538,450.00	285,570.54	824,020.54	430,926.61	207,806.77	638,733.38
Other Objects	16,000.00	82,449.00	98,449.00	-	(55,959.00)	(55,959.00)	16,000.00	26,490.00	42,490.00	8,399.26	19,875.16	28,274.42
TOTAL REGULAR PROGRAMS - INSTRUCTION	3,296,153.28	37,329,814.55	40,625,967.83	757,700.00	754,326.50	1,512,026.50	4,053,853.28	38,084,141.05	42,137,994.33	3,674,618.88	36,958,408.08	40,633,026.96
SPECIAL EDUCATION - INSTRUCTION												
Cognitive - Mild:												
Salaries of Teachers		371,552.00	371,552.00	11,000.00	136,212.00	147,212.00	11,000.00	507,764.00	518,764.00	9,885.00	494,934.51	504,819.51
Other Salaries for Instruction		304,190.00	304,190.00	10,000.00	125,595.00	135,595.00	10,000.00	429,785.00	439,785.00	9,428.70	366,504.30	375,933.00
Purchased Professional-Educational Services		4,000.00	4,000.00	-	-	-		4,000.00	4,000.00			-
Purchased Technical Services		2,000.00	2,000.00	-	-	-		2,000.00	2,000.00			-
Other Purchased Services (400-500 series)		7,190.00	7,190.00	-	-	-		7,190.00	7,190.00		216.00	216.00
General Supplies		46,440.00	46,440.00	-	10,730.00	10,730.00		57,170.00	57,170.00		27,216.41	27,216.41
Textbooks		9,500.00	9,500.00	-	-	-		9,500.00	9,500.00		3,082.24	3,082.24
Other Objects		12,650.00	12,650.00	-	(500.00)	(500.00)		12,150.00	12,150.00		2,842.86	2,842.86
Total Cognitive - Mild	-	757,522.00	757,522.00	21,000.00	272,037.00	293,037.00	21,000.00	1,029,559.00	1,050,559.00	19,313.70	894,796.32	914,110.02

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Cognitive - Moderate												
Salaries of Teachers	$ -	$ 287,037.00	$ 287,037.00	$ 4,000.00	$ 16,100.00	$ 20,100.00	$ 4,000.00	$ 303,137.00	$ 307,137.00	$ 2,712.10	$ 271,318.90	$ 274,031.00
Other Salaries for Instruction		249,142.00	249,142.00	17,500.00	(1,200.00)	16,300.00	17,500.00	247,942.00	265,442.00	16,313.30	236,077.58	252,390.88
Purchased Professional-Educational Services		2,000.00	2,000.00	-	-	-		2,000.00	2,000.00		600.00	600.00
Purchased Technical Services		1,800.00	1,800.00	-	-	-		1,800.00	1,800.00			-
Other Purchased Services (400-500 series)		6,910.00	6,910.00	-	-	-		6,910.00	6,910.00		(1,368.00)	(1,368.00)
General Supplies		30,455.00	30,455.00	-	-	-		30,455.00	30,455.00		26,012.93	26,012.93
Textbooks		900.00	900.00	-	425.00	425.00		1,325.00	1,325.00		1,058.08	1,058.08
Other Objects		9,950.00	9,950.00	-	(3,425.00)	(3,425.00)		6,525.00	6,525.00		1,530.68	1,530.68
Total Cognitive - Moderate	-	588,194.00	588,194.00	21,500.00	11,900.00	33,400.00	21,500.00	600,094.00	621,594.00	19,025.40	535,230.17	554,255.57
Learning and/or Language Disabilities:												
Salaries of Teachers	-	1,630,699.00	1,630,699.00	25,000.00	(57,912.00)	(32,912.00)	25,000.00	1,572,787.00	1,597,787.00	23,277.50	1,466,865.05	1,490,142.55
Other Salaries for Instruction		862,820.00	862,820.00	23,000.00	(31,042.00)	(8,042.00)	23,000.00	831,778.00	854,778.00	22,899.17	779,104.69	802,003.86
Purchased Professional-Educational Services		45,100.00	45,100.00	-	(7,000.00)	(7,000.00)		38,100.00	38,100.00		18,131.25	18,131.25
Purchased Technical Services		8,000.00	8,000.00	-	(1,400.00)	(1,400.00)		6,600.00	6,600.00			-
Other Purchased Services (400-500 series)		5,520.00	5,520.00	-	-	-		5,520.00	5,520.00		567.82	567.82
General Supplies	2,985.47	266,471.53	269,457.00	-	(6,230.00)	(6,230.00)	2,985.47	260,241.53	263,227.00	1,104.66	232,037.16	233,141.82
Textbooks		28,640.00	28,640.00	-	400.00	400.00		29,040.00	29,040.00		16,465.07	16,465.07
Other Objects		24,050.00	24,050.00	-	-	-		24,050.00	24,050.00		6,385.90	6,385.90
Total Learning and/or Language Disabilities	2,985.47	2,871,300.53	2,874,286.00	48,000.00	(103,184.00)	(55,184.00)	50,985.47	2,768,116.53	2,819,102.00	47,281.33	2,519,556.94	2,566,838.27
Visual Impairments:												
Salaries of Teachers			-	-	-	-			-			-
Other Salaries for Instruction			-	-	-	-			-			-
Purchased Professional-Educational Services			-	-	-	-			-			-
Purchased Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
General Supplies			-	-	-	-			-			-
Textbooks			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Visual Impairments	-	-	-	-	-	-	-	-	-	-	-	-
Auditory Impairments:												
Salaries of Teachers		156,047.00	156,047.00	1,000.00	10,900.00	11,900.00	1,000.00	166,947.00	167,947.00	780.00	163,435.96	164,215.96
Other Salaries for Instruction		400,141.00	400,141.00	22,000.00	32,927.00	54,927.00	22,000.00	433,068.00	455,068.00	21,407.75	371,300.50	392,708.25
Purchased Professional-Educational Services		-	-	-	-	-		-	-		-	-
Purchased Technical Services		1,000.00	1,000.00	-	-	-		1,000.00	1,000.00		-	-
Other Purchased Services (400-500 series)		460.00	460.00	-	-	-		460.00	460.00		-	-
General Supplies		14,330.00	14,330.00	-	2,700.00	2,700.00		17,030.00	17,030.00		13,922.44	13,922.44
Textbooks		1,900.00	1,900.00	-	-	-		1,900.00	1,900.00		936.26	936.26
Other Objects		3,700.00	3,700.00	-	300.00	300.00		4,000.00	4,000.00		3,848.21	3,848.21
Total Auditory Impairments	-	577,578.00	577,578.00	23,000.00	46,827.00	69,827.00	23,000.00	624,405.00	647,405.00	22,187.75	553,443.37	575,631.12
Behavioral Disabilities:												
Salaries of Teachers	388,341.00	732,325.00	1,120,666.00	6,000.00	61,700.00	67,700.00	394,341.00	794,025.00	1,188,366.00	393,206.18	766,042.45	1,159,248.63
Other Salaries for Instruction	116,396.00	429,884.00	546,280.00	22,000.00	44,100.00	66,100.00	138,396.00	473,984.00	612,380.00	134,625.44	436,427.84	571,053.28
Purchased Professional-Educational Services		2,900.00	2,900.00	-	-	-		2,900.00	2,900.00			-
Purchased Technical Services		-	-	-	-	-		-	-			-
Other Purchased Services (400-500 series)	28,500.00	2,980.00	31,480.00	(3,000.00)	-	(3,000.00)	25,500.00	2,980.00	28,480.00	14,267.48		14,267.48
General Supplies	38,369.64	89,691.00	128,060.64	5,500.00	(500.00)	5,000.00	43,869.64	89,191.00	133,060.64	29,417.44	75,197.57	104,615.01
Textbooks	13,000.00	17,610.00	30,610.00	-	5,250.00	5,250.00	13,000.00	22,860.00	35,860.00	8,332.19	8,889.84	17,222.03
Other Objects	3,000.00	26,800.00	29,800.00	-	(7,750.00)	(7,750.00)	3,000.00	19,050.00	22,050.00	3,000.00	4,089.30	7,089.30
Total Behavioral Disabilities	587,606.64	1,302,190.00	1,889,796.64	30,500.00	102,800.00	133,300.00	618,106.64	1,404,990.00	2,023,096.64	582,848.73	1,290,647.00	1,873,495.73
Multiple Disabilities:												
Salaries of Teachers			-	-	-	-			-			-
Other Salaries for Instruction			-	-	-	-			-			-
Purchased Professional-Educational Services			-	-	-	-			-			-
Purchased Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
General Supplies			-	-	-	-			-			-
Textbooks			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Multiple Disabilities	-	-	-	-	-	-	-	-	-	-	-	-
Resource Room/Resource Center:												
Salaries of Teachers		6,185,819.00	6,185,819.00	-	241,002.00	241,002.00		6,426,821.00	6,426,821.00		5,881,565.24	5,881,565.24
Other Salaries for Instruction		814,343.00	814,343.00	95,000.00	86,650.00	181,650.00	95,000.00	900,993.00	995,993.00	92,588.65	841,225.87	933,814.52
Purchased Professional-Educational Services		86,000.00	86,000.00	28,000.00	20,000.00	48,000.00	28,000.00	106,000.00	134,000.00	26,061.09	30,999.50	57,060.59
Purchased Technical Services		3,700.00	3,700.00	-	(500.00)	(500.00)		3,200.00	3,200.00			-
Other Purchased Services (400-500 series)		26,140.00	26,140.00	-	(2,670.00)	(2,670.00)		23,470.00	23,470.00		103.98	103.98
General Supplies		177,644.88	177,644.88	-	9,750.00	9,750.00		187,394.88	187,394.88		158,208.75	158,208.75
Textbooks		24,050.00	24,050.00	-	8,900.00	8,900.00		32,950.00	32,950.00		24,971.80	24,971.80
Other Objects		13,770.00	13,770.00	-	-	-		13,770.00	13,770.00		2,502.82	2,502.82
Total Resource Room/Resource Center	-	7,331,466.88	7,331,466.88	123,000.00	363,132.00	486,132.00	123,000.00	7,694,598.88	7,817,598.88	118,649.74	6,939,577.96	7,058,227.70

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Autism:												
Salaries of Teachers	$ -	$ 137,349.00	$ 137,349.00	$ 5,000.00	$ 7,200.00	$ 12,200.00	$ 5,000.00	$ 144,549.00	$ 149,549.00	$ 2,653.75	$ 135,198.27	$ 137,852.02
Other Salaries for Instruction		243,038.00	243,038.00	21,000.00	(9,300.00)	11,700.00	21,000.00	233,738.00	254,738.00	20,134.50	153,932.57	174,067.07
Purchased Professional-Educational Services		4,000.00	4,000.00	-	-	-		4,000.00	4,000.00			-
Purchased Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)		560.00	560.00	-	-	-		560.00	560.00			-
General Supplies		12,860.00	12,860.00	-	1,500.00	1,500.00		14,360.00	14,360.00		13,115.57	13,115.57
Textbooks		1,700.00	1,700.00	-	(1,500.00)	(1,500.00)		200.00	200.00		-	-
Other Objects		6,500.00	6,500.00	-	-	-		6,500.00	6,500.00		1,622.10	1,622.10
Total Autism	-	406,007.00	406,007.00	26,000.00	(2,100.00)	23,900.00	26,000.00	403,907.00	429,907.00	22,788.25	303,868.51	326,656.76
Preschool Disabilities - Part-Time:												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction			-	-	-	-			-			-
Purchased Professional-Educational Services			-	-	-	-			-			-
Purchased Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
General Supplies			-	-	-	-			-			-
Textbooks			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Preschool Disabilities - Part-Time	-	-	-	-	-	-	-	-	-	-	-	-
Preschool Disabilities - Full-Time:												
Salaries of Teachers			-	-	-	-			-			-
Other Salaries for Instruction			-	-	-	-			-			-
Purchased Professional-Educational Services			-	-	-	-			-			-
Purchased Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
General Supplies			-	-	-	-			-			-
Textbooks			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Preschool Disabilities - Full-Time	-	-	-	-	-	-	-	-	-	-	-	-
Cognitive - Severe:												
Salaries of Teachers			-	-	-	-			-			-
Other Salaries for Instruction			-	-	-	-			-			-
Purchased Professional-Educational Services			-	-	-	-			-			-
Purchased Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
General Supplies			-	-	-	-			-			-
Textbooks			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Cognitive - Severe	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SPECIAL EDUCATION - INSTRUCTION	590,592.11	13,834,258.41	14,424,850.52	293,000.00	691,412.00	984,412.00	883,592.11	14,525,670.41	15,409,262.52	832,094.90	13,037,120.27	13,869,215.17
Basic Skills/Remedial - Instruction:												
Salaries of Teachers		2,566,406.00	2,566,406.00	59,000.00	1,167,271.00	1,226,271.00	59,000.00	3,733,677.00	3,792,677.00	56,900.00	3,669,903.39	3,726,803.39
Other Salaries for Instruction			-	-	-	-			-			-
Purchased Professional-Educational Services			-	-	-	-			-			-
Purchased Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
General Supplies		1,800.00	1,800.00	-	14,043.60	14,043.60		15,843.60	15,843.60		12,871.84	12,871.84
Textbooks			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Basic Skills/Remedial - Instruction	-	2,568,206.00	2,568,206.00	59,000.00	1,181,314.60	1,240,314.60	59,000.00	3,749,520.60	3,808,520.60	56,900.00	3,682,775.23	3,739,675.23
Bilingual Education - Instruction:												
Salaries of Teachers		2,189,390.00	2,189,390.00	34,000.00	77,100.00	111,100.00	34,000.00	2,266,490.00	2,300,490.00	31,617.50	2,125,936.59	2,157,554.09
Other Salaries for Instruction		51,403.00	51,403.00	4,000.00	4,255.50	8,255.50	4,000.00	55,658.50	59,658.50	3,242.64	53,863.69	57,106.33
Purchased Professional-Educational Services			-	-	-	-			-			-
Purchased Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
General Supplies		67,211.00	67,211.00	-	18,115.05	18,115.05		85,326.05	85,326.05		75,295.65	75,295.65
Textbooks		23,850.00	23,850.00	-	(8,175.00)	(8,175.00)		15,675.00	15,675.00		11,299.34	11,299.34
Other Objects		300.00	300.00	-	-	-		300.00	300.00		-	-
Total Bilingual Education - Instruction	-	2,332,154.00	2,332,154.00	38,000.00	91,295.55	129,295.55	38,000.00	2,423,449.55	2,461,449.55	34,860.14	2,266,395.27	2,301,255.41
Vocational Programs - Local - Instruction:												
Salaries of Teachers			-	-	-	-			-			-
Other Salaries for Instruction			-	-	-	-			-			-
Purchased Professional-Educational Services			-	-	-	-			-			-
Purchased Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
General Supplies			-	-	-	-			-			-
Textbooks			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Vocational Programs - Local - Instruction	-	-	-	-	-	-	-	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
School-Spon. Cocurricular Actvts. - Inst.												
Salaries	$ 2,100.00	$ 388,130.00	$ 390,230.00	$ 3,300.00	$ 17,834.00	$ 21,134.00	$ 5,400.00	$ 405,964.00	$ 411,364.00	$ 4,538.34	$ 335,928.55	$ 340,466.89
Purchased Services (300-500 series)		24,300.00	24,300.00	4,000.00	14,500.00	18,500.00	4,000.00	38,800.00	42,800.00	3,629.78	35,312.30	38,942.08
Supplies and Materials		28,170.00	28,170.00	-	150.00	150.00		28,320.00	28,320.00		11,432.12	11,432.12
Other Objects		-	-	-	-	-		-	-		-	-
Transfers to Cover Deficit (Agency Funds)		-	-	-	-	-		-	-		-	-
Total School-Spon. Cocurricular Actvts. - Inst.	2,100.00	440,600.00	442,700.00	7,300.00	32,484.00	39,784.00	9,400.00	473,084.00	482,484.00	8,168.12	382,672.97	390,841.09
School-Sponsored Athletic-Instruction												
Salaries	192,330.00	468,345.00	660,675.00	(4,000.00)	103,190.00	99,190.00	188,330.00	571,535.00	759,865.00	150,043.50	549,046.94	699,090.44
Purchased Services (300-500 series)		197,846.00	197,846.00	-	(2,173.00)	(2,173.00)		195,673.00	195,673.00		173,694.98	173,694.98
Supplies and Materials		74,819.00	74,819.00	-	-	-		74,819.00	74,819.00		70,987.97	70,987.97
Other Objects		3,850.00	3,850.00	-	150.00	150.00		4,000.00	4,000.00		2,000.00	2,000.00
Transfers to Cover Deficit (Agency Funds)		-	-	-	-	-		-	-		-	-
Total School-Sponsored Athletics - Instruction	192,330.00	744,860.00	937,190.00	(4,000.00)	101,167.00	97,167.00	188,330.00	846,027.00	1,034,357.00	150,043.50	795,729.89	945,773.39
Other Instructional Programs - Instruction												
Salaries	1,175,000.00	53,379.00	1,228,379.00	(1,092,800.00)	3,200.00	(1,089,600.00)	82,200.00	56,579.00	138,779.00	-	53,037.77	53,037.77
Purchased Services (300-500 series)			-	-	-	-			-			-
Supplies and Materials			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Transfers to Cover Deficit (Agency Funds)			-	-	-	-			-			-
Total Other Instructional Programs - Instruction	1,175,000.00	53,379.00	1,228,379.00	(1,092,800.00)	3,200.00	(1,089,600.00)	82,200.00	56,579.00	138,779.00	-	53,037.77	53,037.77
Community Services Programs/Operations												
Salaries			-	-	-	-			-			-
Purchased Services (300-500 series)			-	-	-	-			-			-
Supplies and Materials			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Community Services Programs/Operations	-	-	-	-	-	-	-	-	-	-	-	-
Total Instruction	5,256,175.39	57,303,271.96	62,559,447.35	58,200.00	2,855,199.65	2,913,399.65	5,314,375.39	60,158,471.61	65,472,847.00	4,756,685.54	57,176,139.48	61,932,825.02
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State-Regular	80,000.00		80,000.00	43,000.00	-	43,000.00	123,000.00		123,000.00	109,191.20		109,191.20
Tuition to Other LEAs Within the State-Special	10,000.00		10,000.00	26,000.00	-	26,000.00	36,000.00		36,000.00	30,708.33		30,708.33
Tuition to County Voc. School Distr.-Regular	198,300.00		198,300.00	(28,900.00)	-	(28,900.00)	169,400.00		169,400.00	168,900.00		168,900.00
Tuition to County Voc. School Distr.-Special	117,400.00		117,400.00	12,900.00	-	12,900.00	130,300.00		130,300.00	130,300.00		130,300.00
Tuition to CSSD & Regional Day Schools	2,401,791.00		2,401,791.00	(65,000.00)	-	(65,000.00)	2,336,791.00		2,336,791.00	2,213,047.80		2,213,047.80
Tuition to Private Schools for the Handicapped - Within State	4,655,210.00		4,655,210.00	620,000.00	-	620,000.00	5,275,210.00		5,275,210.00	4,918,556.97		4,918,556.97
Tuition to Private Schools Disabled & Other LEAs-Out of State	55,188.00		55,188.00	-	-	-	55,188.00		55,188.00	53,802.00		53,802.00
Tuition - State Facilities	602,237.00		602,237.00	(30,000.00)	-	(30,000.00)	572,237.00		572,237.00	572,237.00		572,237.00
Tuition - Other	326,397.00		326,397.00	(28,000.00)	-	(28,000.00)	298,397.00		298,397.00	296,493.00		296,493.00
Total Undistributed Expenditures - Instruction:	8,446,523.00	-	8,446,523.00	550,000.00	-	550,000.00	8,996,523.00	-	8,996,523.00	8,493,236.30	-	8,493,236.30
Undist. Expend. - Attend. & Social Work												
Salaries	167,057.00	892,746.00	1,059,803.00	22,400.00	61,645.00	84,045.00	189,457.00	954,391.00	1,143,848.00	187,389.50	918,839.71	1,106,229.21
Purchased Professional and Technical Services			-	1,000.00	200.00	1,200.00	1,000.00	200.00	1,200.00	800.00	200.00	1,000.00
Other Purchased Services (400-500 series)	1,000.00	16,118.00	17,118.00	-	579.10	579.10	1,000.00	16,697.10	17,697.10		6,701.06	6,701.06
Supplies and Materials	8,000.00	23,467.00	31,467.00	-	1,200.00	1,200.00	8,000.00	24,667.00	32,667.00	1,738.83	10,969.47	12,708.30
Other Objects			-	-	-	-			-			-
Total Undist. Expend. - Attend. & Social Work	176,057.00	932,331.00	1,108,388.00	23,400.00	63,624.10	87,024.10	199,457.00	995,955.10	1,195,412.10	189,928.33	936,710.24	1,126,638.57
Undist. Expend. - Health Services												
Salaries	366,868.00	2,199,126.00	2,565,994.00	28,400.00	64,350.00	92,750.00	395,268.00	2,263,476.00	2,658,744.00	393,672.25	2,189,829.61	2,583,501.86
Purchased Professional and Technical Services	860,729.00	1,000.00	861,729.00	(376,600.00)	-	(376,600.00)	484,129.00	1,000.00	485,129.00	436,159.50		436,159.50
Other Purchased Services (400-500 series)	8,700.00	7,978.00	16,678.00	3,000.00	1,175.00	4,175.00	11,700.00	9,153.00	20,853.00	11,100.36	4,167.06	15,267.42
Supplies and Materials	40,000.00	64,056.18	104,056.18	-	925.00	925.00	40,000.00	64,981.18	104,981.18	26,883.19	54,363.70	81,246.89
Other Objects	3,500.00	2,850.00	6,350.00	-	(1,395.00)	(1,395.00)	3,500.00	1,455.00	4,955.00	177.00	1,085.98	1,262.98
Total Undist. Expend. - Health Services	1,279,797.00	2,275,010.18	3,554,807.18	(345,200.00)	65,055.00	(280,145.00)	934,597.00	2,340,065.18	3,274,662.18	867,992.30	2,249,446.35	3,117,438.65
Undist. Expend. - Other Supp. Serv. Students - Related Serv.												
Salaries of Other Professional Staff	1,225,400.00		1,225,400.00	(99,200.00)	-	(99,200.00)	1,126,200.00		1,126,200.00	1,060,535.30		1,060,535.30
Purchased Professional - Educational Services	47,000.00		47,000.00	3,000.00	-	3,000.00	50,000.00		50,000.00	47,645.00		47,645.00
Other Purchased Services (400-500 series)			-	2,200.00	-	2,200.00	2,200.00		2,200.00	2,028.31		2,028.31
Supplies and Materials	7,000.00		7,000.00	(1,000.00)	-	(1,000.00)	6,000.00		6,000.00	1,243.00		1,243.00
Other Objects			-	-	-	-			-			-
Total Undist. Expend. - Other Supp. Serv. Students - Related Serv.	1,279,400.00	-	1,279,400.00	(95,000.00)	-	(95,000.00)	1,184,400.00	-	1,184,400.00	1,111,451.61	-	1,111,451.61
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.												
Salaries of Other Professional Staff	40,000.00		40,000.00	-	-	-	40,000.00		40,000.00	33,281.25		33,281.25
Purchased Professional - Educational Services	290,400.00		290,400.00	40,000.00	-	40,000.00	330,400.00		330,400.00	309,632.50		309,632.50
Supplies and Materials			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	330,400.00	-	330,400.00	40,000.00	-	40,000.00	370,400.00	-	370,400.00	342,913.75	-	342,913.75

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Undist. Expend. - Other Supp. Serv. Students-Reg.												
Salaries of Other Professional Staff	$ 188,590.00	$ 2,632,428.00	$ 2,821,018.00	$ 88,500.00	$ 129,900.00	$ 218,400.00	$ 277,090.00	$ 2,762,328.00	$ 3,039,418.00	$ 275,122.73	$ 2,695,747.83	$ 2,970,870.56
Salaries of Secretarial and Clerical Assistants		65,061.00	65,061.00	-	8,200.00	8,200.00		73,261.00	73,261.00		69,519.99	69,519.99
Other Salaries		174,551.00	174,551.00	3,000.00	90,100.00	93,100.00	3,000.00	264,651.00	267,651.00	2,520.00	261,525.96	264,045.96
Purchased Professional - Educational Services		600.00	600.00	2,100.00	-	2,100.00	2,100.00	600.00	2,700.00	1,920.00		1,920.00
Other Purchased Prof. and Tech. Services		-	-	-	-	-			-			-
Other Purchased Services (400-500 series)	500.00	15,160.00	15,660.00	-	(1,600.00)	(1,600.00)	500.00	13,560.00	14,060.00	33.95	6,085.84	6,119.79
Supplies and Materials	12,000.00	48,676.00	60,676.00	(3,000.00)	11,000.00	8,000.00	9,000.00	59,676.00	68,676.00	2,351.20	49,192.73	51,543.93
Other Objects		2,850.00	2,850.00	-	-	-		2,850.00	2,850.00		1,224.71	1,224.71
Total Undist. Expend. - Other Supp. Serv. Students-Reg.	201,090.00	2,939,326.00	3,140,416.00	90,600.00	237,600.00	328,200.00	291,690.00	3,176,926.00	3,468,616.00	281,947.88	3,083,297.06	3,365,244.94
Undist. Expend. - Other Supp. Serv. Students-Spl.												
Salaries of Other Professional Staff	2,234,653.00		2,234,653.00	30,000.00	-	30,000.00	2,264,653.00		2,264,653.00	2,263,714.96		2,263,714.96
Salaries of Secretarial and Clerical Assistants	235,814.00		235,814.00	12,500.00	-	12,500.00	248,314.00		248,314.00	247,936.99		247,936.99
Other Salaries			-	-	-	-			-			-
Purchased Professional - Educational Services			-	2,400.00	-	2,400.00	2,400.00		2,400.00	2,200.00		2,200.00
Other Purchased Prof. And Tech. Services			-	-	-	-			-			-
Other Purch Services (400-500)			-	-	-	-			-			-
Residential Costs	187,454.00		187,454.00	(32,100.00)	-	(32,100.00)	155,354.00		155,354.00	148,434.96		148,434.96
Misc Pur Serv (400-500 series Othan Resid Costs)	21,100.00		21,100.00	-	-	-	21,100.00		21,100.00	19,006.86		19,006.86
Supplies and Materials	400.00		400.00	400.00	-	400.00	800.00		800.00	641.46		641.46
Other Objects	600.00		600.00	200.00	-	200.00	800.00		800.00	765.00		765.00
Total Undist. Expend. - Other Supp. Serv. Students-Spl.	2,680,021.00	-	2,680,021.00	13,400.00	-	13,400.00	2,693,421.00	-	2,693,421.00	2,682,700.23	-	2,682,700.23
Undist. Expend. - Improvement of Inst. Serv.												
Salaries of Supervisor of Instruction	1,298,957.00		1,298,957.00	48,100.00	-	48,100.00	1,347,057.00		1,347,057.00	1,340,179.96		1,340,179.96
Salaries of Other Professional Staff	348,228.00	113,540.00	461,768.00	98,500.00	(9,232.50)	89,267.50	446,728.00	104,307.50	551,035.50	324,549.09	60,677.50	385,226.59
Salaries of Secr and Clerical Assist.	371,304.00		371,304.00	42,000.00	-	42,000.00	413,304.00		413,304.00	409,900.99		409,900.99
Other Salaries		253,695.00	253,695.00	-	283,903.00	283,903.00		537,598.00	537,598.00		531,292.19	531,292.19
Purchased Prof- Educational Services	37,800.00	8,000.00	45,800.00	(23,800.00)	(50.00)	(23,850.00)	14,000.00	7,950.00	21,950.00	2,130.00		2,130.00
Other Purch Prof. and Tech. Services			-	-	-	-			-			-
Other Purch Services (400-500)	45,900.00	1,150.00	47,050.00	(2,500.00)	14,740.97	12,240.97	43,400.00	15,890.97	59,290.97	19,172.22	15,890.97	35,063.19
Supplies and Materials	129,520.00	17,018.52	146,538.52	(12,900.00)	(5,957.40)	(18,857.40)	116,620.00	11,061.12	127,681.12	80,760.24	6,357.02	87,117.26
Other Objects	12,500.00		12,500.00	2,700.00	-	2,700.00	15,200.00		15,200.00	7,706.79		7,706.79
Total Undist. Expend. - Improvement of Inst. Serv.	2,244,209.00	393,403.52	2,637,612.52	152,100.00	283,404.07	435,504.07	2,396,309.00	676,807.59	3,073,116.59	2,184,399.29	614,217.68	2,798,616.97
Undist. Expend. - Edu. Media Serv./Sch. Library												
Salaries	20,000.00	1,241,367.00	1,261,367.00	60,000.00	81,233.00	141,233.00	80,000.00	1,322,600.00	1,402,600.00	76,872.04	1,302,974.32	1,379,846.36
Purchased Professional and Technical Services		21,600.00	21,600.00	-	(6,900.00)	(6,900.00)		14,700.00	14,700.00		10,173.60	10,173.60
Other Purchased Services (400-500 series)		8,575.00	8,575.00	-	9,400.00	9,400.00		17,975.00	17,975.00		11,428.01	11,428.01
Supplies and Materials	105,500.00	258,884.00	364,384.00	(5,000.00)	3,600.00	(1,400.00)	100,500.00	262,484.00	362,984.00	88,721.11	234,156.42	322,877.53
Other Objects		3,250.00	3,250.00	-	-	-		3,250.00	3,250.00		2,568.30	2,568.30
Total Undist. Expend. - Edu. Media Serv./Sch. Library	125,500.00	1,533,676.00	1,659,176.00	55,000.00	87,333.00	142,333.00	180,500.00	1,621,009.00	1,801,509.00	165,593.15	1,561,300.65	1,726,893.80
Undist. Expend. - Instructional Staff Training Serv.												
Salaries of Supervisors of Instruction	282,580.00		282,580.00	13,100.00	-	13,100.00	295,680.00		295,680.00	292,294.37		292,294.37
Salaries of Other Professional Staff	222,120.00		222,120.00	(55,000.00)	-	(55,000.00)	167,120.00		167,120.00	39,775.89		39,775.89
Salaries of Secretarial and Clerical Assist	80,930.00		80,930.00	-	-	-	80,930.00		80,930.00	78,856.85		78,856.85
Other Salaries			-	-	-	-			-			-
Purchased Professional - Educational Servic	188,000.00	131,060.00	319,060.00	(46,200.00)	(9,750.00)	(55,950.00)	141,800.00	121,310.00	263,110.00	30,361.32	84,676.09	115,037.41
Other Purchased Prof. and Tech. Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)	92,270.00	52,585.00	144,855.00	(16,700.00)	(6,981.25)	(23,681.25)	75,570.00	45,603.75	121,173.75	33,832.78	27,209.11	61,041.89
Supplies and Materials	50,536.95	18,680.00	69,216.95	(1,000.00)	(3,260.00)	(4,260.00)	49,536.95	15,420.00	64,956.95	29,014.33	3,103.37	32,117.70
Other Objects	1,500.00	2,000.00	3,500.00	-	-	-	1,500.00	2,000.00	3,500.00	388.00	125.00	513.00
Total Undist. Expend. - Instructional Staff Training Serv.	917,936.95	204,325.00	1,122,261.95	(105,800.00)	(19,991.25)	(125,791.25)	812,136.95	184,333.75	996,470.70	504,523.54	115,113.57	619,637.11
Undist. Expend. - Supp. Serv. - General Admin.												
Salaries	440,753.00		440,753.00	12,000.00	-	12,000.00	452,753.00		452,753.00	447,487.85		447,487.85
Legal Services	200,000.00		200,000.00	25,000.00	-	25,000.00	225,000.00		225,000.00	211,645.73		211,645.73
Audit Fees	65,000.00		65,000.00	5,000.00	-	5,000.00	70,000.00		70,000.00	70,000.00		70,000.00
Other Purchased Professional Services	4,400.00		4,400.00	-	-	-	4,400.00		4,400.00	2,890.00		2,890.00
Purchased Technical Services			-	-	-	-			-			-
Communications/Telephone	279,400.00		279,400.00	159,000.00	-	159,000.00	438,400.00		438,400.00	339,586.48		339,586.48
BOE Other Purchased Services	7,500.00		7,500.00	-	-	-	7,500.00		7,500.00	3,246.05		3,246.05
Other Purchased Services (400-500 series)	306,193.00		306,193.00	(100,000.00)	-	(100,000.00)	206,193.00		206,193.00	172,122.82		172,122.82
Supplies and Materials	75,000.00		75,000.00	-	-	-	75,000.00		75,000.00	7,916.93		7,916.93
BOE In-House Trng/Mtg Supplies	3,500.00		3,500.00	-			3,500.00		3,500.00	47.81		47.81
Judgments Against the School District	1,253,088.00		1,253,088.00	-	-	-	1,253,088.00		1,253,088.00	881,791.19		881,791.19
Miscellaneous Expenditures	64,500.00		64,500.00	20,000.00	-	20,000.00	84,500.00		84,500.00	64,294.63		64,294.63
BOE Membership Dues and Fees	33,700.00		33,700.00	3,000.00			36,700.00		36,700.00	35,416.00		35,416.00
Total Undist. Expend. - Supp. Serv. - General Admin.	2,733,034.00	-	2,733,034.00	124,000.00	-	124,000.00	2,857,034.00	-	2,857,034.00	2,236,445.49	-	2,236,445.49

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Undist. Expend. - Support Serv. - School Admin.												
Salaries of Principals/Assistant Principals	$ 156,182.00	$ 2,928,333.00	$ 3,084,515.00	$ (1,000.00)	$ 180,300.00	$ 179,300.00	$ 155,182.00	$ 3,108,633.00	$ 3,263,815.00	$ 149,042.92	$ 3,086,965.31	$ 3,236,008.23
Salaries of Other Professional Staff	-	-	-	-	-	-	-	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	154,241.00	1,596,629.00	1,750,870.00	12,000.00	78,218.75	90,218.75	166,241.00	1,674,847.75	1,841,088.75	162,859.73	1,558,206.52	1,721,066.25
Other Salaries	-	-	-	22,500.00	-	22,500.00	22,500.00	-	22,500.00	21,074.15	-	21,074.15
Purchased Professional and Technical Services	-	1,250.00	1,250.00	-	-	-	-	1,250.00	1,250.00	-	-	-
Other Purchased Services (400-500 series)	4,600.00	142,869.00	147,469.00	-	500.00	500.00	4,600.00	143,369.00	147,969.00	3,614.07	67,619.59	71,233.66
Supplies and Materials	25,600.00	361,642.01	387,242.01	-	(13,299.61)	(13,299.61)	25,600.00	348,342.40	373,942.40	10,235.76	266,112.21	276,347.97
Other Objects	-	72,650.00	72,650.00	500.00	(1,300.00)	(800.00)	500.00	71,350.00	71,850.00	366.00	40,249.48	40,615.48
Total Undist. Expend. - Support Serv. - School Admin.	340,623.00	5,103,373.01	5,443,996.01	34,000.00	244,419.14	278,419.14	374,623.00	5,347,792.15	5,722,415.15	347,192.63	5,019,153.11	5,366,345.74
Undist. Expend. - Central Services												
Salaries	1,929,153.00		1,929,153.00	38,000.00	-	38,000.00	1,967,153.00		1,967,153.00	1,925,873.11		1,925,873.11
Purchased Professional Services	-		-	-	-	-			-			-
Purchased Technical Services	-		-	-	-	-			-			-
Misc Purchased Services	221,882.70		221,882.70	-	-	-	221,882.70		221,882.70	155,591.51		155,591.51
Sale/Lease-Back Payments	-		-	-	-	-			-			-
Supplies and Materials	63,150.00		63,150.00	10,000.00	-	10,000.00	73,150.00		73,150.00	67,862.50		67,862.50
Interest on Current Loans	-		-	-	-	-			-			-
Interest on Lease Purch Agree	-		-	-	-	-			-			-
Interest on Bond Ant Notes	-		-	-	-	-			-			-
Other Objects	5,000.00		5,000.00	2,000.00	-	2,000.00	7,000.00		7,000.00	5,925.74		5,925.74
Total Undist. Expend. - Central Services	2,219,185.70	-	2,219,185.70	50,000.00	-	50,000.00	2,269,185.70	-	2,269,185.70	2,155,252.86	-	2,155,252.86
Administrative Information Technology												
Salaries	873,461.00		873,461.00	78,000.00	-	78,000.00	951,461.00		951,461.00	906,923.41		906,923.41
Purchased Professional Services	5,000.00		5,000.00	1,500.00	-	1,500.00	6,500.00		6,500.00	6,400.00		6,400.00
Purchased Technical Services	327,477.00		327,477.00	(91,500.00)	-	(91,500.00)	235,977.00		235,977.00	165,815.45		165,815.45
Other Purchased Services	119,992.00		119,992.00	35,000.00	-	35,000.00	154,992.00		154,992.00	147,813.95		147,813.95
Supplies and Materials	288,617.03		288,617.03	35,000.00	-	35,000.00	323,617.03		323,617.03	274,728.97		274,728.97
Other Objects	-		-	2,000.00	-	2,000.00	2,000.00		2,000.00	1,575.00		1,575.00
Total Administrative Information Technology	1,614,547.03	-	1,614,547.03	60,000.00	-	60,000.00	1,674,547.03	-	1,674,547.03	1,503,256.78	-	1,503,256.78
Undist. Expend. - Required Maint. for School Facilities												
Increase in Maintenance Reserve			-	-	-	-			-			-
Salaries			-	-	-	-			-			-
Cleaning, Repair and Maintenance Services	1,043,246.28		1,043,246.28	(132,100.00)	-	(132,100.00)	911,146.28		911,146.28	767,260.97		767,260.97
General Supplies	545,087.79		545,087.79	(85,000.00)	-	(85,000.00)	460,087.79		460,087.79	414,607.37		414,607.37
Other Objects	-		-	-	-	-			-			-
Total Undist. Expend. - Required Maint. For School Facilities	1,588,334.07	-	1,588,334.07	(217,100.00)	-	(217,100.00)	1,371,234.07	-	1,371,234.07	1,181,868.34	-	1,181,868.34
Undist. Expend. - Other Oper. & Maint. Of Plant												
Salaries	4,868,841.00	1,151,951.00	6,020,792.00	450,000.00	144,100.00	594,100.00	5,318,841.00	1,296,051.00	6,614,892.00	5,318,598.98	1,260,234.61	6,578,833.59
Purchased Professional and Technical Services	63,000.00		63,000.00	(20,000.00)	-	(20,000.00)	43,000.00		43,000.00	37,046.71		37,046.71
Cleaning, Repair and Maintenance Services	525,366.00		525,366.00	(155,000.00)	-	(155,000.00)	370,366.00		370,366.00	325,895.93		325,895.93
Rental of Land & Bldgs. Other than Lease Purch Agreement	419,000.00		419,000.00	-	-	-	419,000.00		419,000.00	416,198.93		416,198.93
Other Purchased Property Services	403,150.00		403,150.00	5,000.00	-	5,000.00	408,150.00		408,150.00	375,999.47		375,999.47
Insurance	723,114.00		723,114.00	(115,000.00)	-	(115,000.00)	608,114.00		608,114.00	598,721.92		598,721.92
Miscellaneous Purchased Services	15,550.00		15,550.00	-	-	-	15,550.00		15,550.00	11,604.31		11,604.31
General Supplies	433,748.28	37,873.00	471,621.28	453,000.00	15,076.61	468,076.61	886,748.28	52,949.61	939,697.89	861,113.90	24,686.69	885,800.59
Energy (Energy and Electricity)	4,393,618.00		4,393,618.00	205,000.00	-	205,000.00	4,598,618.00		4,598,618.00	4,558,399.03		4,558,399.03
Other Objects	2,000.00		2,000.00	-	-	-	2,000.00		2,000.00	1,075.00		1,075.00
Total Undist. Expend. - Other Oper. & Maint. Of Plant	11,847,387.28	1,189,824.00	13,037,211.28	823,000.00	159,176.61	982,176.61	12,670,387.28	1,349,000.61	14,019,387.89	12,504,654.18	1,284,921.30	13,789,575.48
Undist. Expend. - Student Transportation Serv.												
Sal. for Pupil Trans (Bet Home & Sch) - Reg.	2,947,990.00		2,947,990.00	100,000.00	-	100,000.00	3,047,990.00		3,047,990.00	3,044,099.02		3,044,099.02
Sal. for Pupil Trans (Bet Home & Sch) - Spec Ed.	710,584.00		710,584.00	120,000.00	-	120,000.00	830,584.00		830,584.00	825,335.30		825,335.30
Sal. For Pupil Trans (Other than Bet. Home & Sch)	55,736.00		55,736.00	18,000.00	-	18,000.00	73,736.00		73,736.00	70,031.52		70,031.52
Other Purchased Prof. and Tech. Services	21,465.00		21,465.00	-	-	-	21,465.00		21,465.00	7,946.00		7,946.00
Cleaning, Repair and Maintenance Services	183,000.00		183,000.00	(40,000.00)	-	(40,000.00)	143,000.00		143,000.00	88,737.50		88,737.50
Rental Payments - School Buses	-		-	-	-	-			-			-
Lease Purchase Payments - School Buses	-		-	-	-	-			-			-
Contract Services - (Between Home and School) - Vendors	674,050.00		674,050.00	(243,000.00)	-	(243,000.00)	431,050.00		431,050.00	323,682.76		323,682.76
Contract Services (Other than Between Home & Sch) - Vendors	15,000.00	67,958.00	82,958.00	-	(39,133.00)	(39,133.00)	15,000.00	28,825.00	43,825.00	(4,818.04)	16,245.72	11,427.68
Contract Services (Bet. Home & Sch) - Joint Agreements	2,000.00		2,000.00	-	-	-	2,000.00		2,000.00			-
Contract Services (Sp Ed Stds) - Vendors	213,000.00		213,000.00	(50,000.00)	-	(50,000.00)	163,000.00		163,000.00	30,021.77		30,021.77
Contract Services (Sp Ed Stds) - Joint Agreements	6,396,381.00		6,396,381.00	(4,636,484.00)	-	(4,636,484.00)	1,759,897.00		1,759,897.00	1,720,604.31		1,720,604.31
Contract Services (Reg. Students) - ESCs & CTSAs	-		-	-	-	-			-			-
Contract Services (Sp Ed Stds) - ESCs & CTSAs	-		-	-	-	-			-			-
Contract Services - Aid in Lieu of Payments	192,355.00		192,355.00	53,000.00	-	53,000.00	245,355.00		245,355.00	236,620.05		236,620.05
Misc. Purchased Services - Transportation	511,490.00		511,490.00	(68,000.00)	-	(68,000.00)	443,490.00		443,490.00	370,208.54		370,208.54
Supplies and Materials	906,124.00		906,124.00	310,000.00	-	310,000.00	1,216,124.00		1,216,124.00	1,201,064.09		1,201,064.09
Miscellaneous Expenditures	20,000.00		20,000.00	-	-	-	20,000.00		20,000.00	1,967.50		1,967.50
Total Undist. Expend. - Student Transportation Serv.	12,849,173.00	67,958.00	12,917,133.00	(4,436,484.00)	(39,133.00)	(4,475,617.00)	8,412,691.00	28,825.00	8,441,516.00	7,915,500.32	16,245.72	7,931,746.04

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Undist. Expend. - Business and Other Support Serv.												
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchased Professional Services			-	-	-	-			-			-
Purchased Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
Supplies and Materials			-	-	-	-			-			-
Interest for Lease Purchase Agreements			-	-	-	-			-			-
Miscellaneous Expenditures			-	-	-	-			-			-
Total Undist. Expend. - Business and Other Support Serv.	-	-	-	-	-	-	-	-	-	-	-	-
UNALLOCATED BENEFITS												
Group Insurance	160,108.00	109,892.00	270,000.00	20,000.00	10,950.54	30,950.54	180,108.00	120,842.54	300,950.54	169,519.92	115,439.92	284,959.84
Social Security Contributions	1,046,357.00	853,643.00	1,900,000.00	325,000.00	16,500.00	341,500.00	1,371,357.00	870,143.00	2,241,500.00	1,359,529.27	827,395.29	2,186,924.56
T.P.A.F. Contributions - ERIP			-	-	-	-			-			-
Other Retirement Contributions - Regular	1,385,000.00		1,385,000.00	400,000.00	-	400,000.00	1,785,000.00		1,785,000.00	1,766,615.99		1,766,615.99
Other Retirement Contributions - ERIP			-	-	-	-			-			-
Unemployment Compensation			-	-	-	-			-			-
Workmen's Compensation	1,045,113.00	505,986.00	1,551,099.00	(270,000.00)	90,500.00	(179,500.00)	775,113.00	596,486.00	1,371,599.00	681,258.26	568,893.51	1,250,151.77
Health Benefits	10,202,202.00	16,571,724.00	26,773,926.00	(2,189,451.00)	(162,999.53)	(2,352,450.53)	8,012,751.00	16,408,724.47	24,421,475.47	7,627,319.74	15,345,087.08	22,972,397.82
Tuition Reimbursement	170,334.00	14,666.00	185,000.00	95,000.00	17,750.14	112,750.14	265,334.00	32,416.14	297,750.14	257,450.97	28,094.27	285,545.24
Other Employee Benefits	35,721.00	24,279.00	60,000.00	(15,000.00)	7,449.53	(7,550.47)	20,721.00	31,728.53	52,449.53	15,867.54	26,291.67	42,159.21
TOTAL UNALLOCATED BENEFITS	14,044,835.00	18,080,190.00	32,125,025.00	(1,634,451.00)	(19,849.32)	(1,654,300.32)	12,410,384.00	18,060,340.68	30,470,724.68	11,877,552.69	16,911,201.74	28,788,754.43
On-behalf TPAF pension Contributions (non-budgeted)			-	-	-	-			-	10,218,569.00		10,218,569.00
Reimbursed TPAF Social Security Contributions (non-budgeted)			-	-	-	-			-	5,207,948.38		5,207,948.38
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	15,426,517.38	-	15,426,517.38
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	14,044,835.00	18,080,190.00	32,125,025.00	(1,634,451.00)	(19,849.32)	(1,654,300.32)	12,410,384.00	18,060,340.68	30,470,724.68	27,304,070.07	16,911,201.74	44,215,271.81
TOTAL UNDISTRIBUTED EXPENDITURES	64,918,055.03	32,719,416.71	97,637,471.74	(4,818,535.00)	1,061,638.35	(3,756,896.65)	60,099,520.03	33,781,055.06	93,880,575.09	71,972,927.05	31,791,607.42	103,764,534.47
TOTAL GENERAL CURRENT EXPENSE	70,174,230.42	90,022,688.67	160,196,919.09	(4,760,335.00)	3,916,838.00	(843,497.00)	65,413,895.42	93,939,526.67	159,353,422.09	76,729,612.59	88,967,746.90	165,697,359.49
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction:												
Preschool/Kindergarten		5,000.00	5,000.00	-	-	-		5,000.00	5,000.00			-
Grades 1-5		3,000.00	3,000.00	-	-	-		3,000.00	3,000.00		3,000.00	3,000.00
Grades 6-8			-	-	-	-			-			-
Grades 9-12			-	-	-	-			-			-
Home Instruction			-	-	-	-			-			-
Special Education - Instruction:				-	-	-			-			-
Cognitive - Mild		3,000.00	3,000.00	-	-	-		3,000.00	3,000.00			-
Cognitive - Moderate		2,700.00	2,700.00	-	-	-		2,700.00	2,700.00		2,199.00	2,199.00
Learning and/or Language Disabilities		9,104.00	9,104.00	-	-	-		9,104.00	9,104.00		9,104.00	9,104.00
Visual Impairments			-	-	-	-			-			-
Auditory Impairments			-	-	-	-			-			-
Behavioral Disabilities			-	-	-	-			-			-
Multiple Disabilities			-	-	-	-			-			-
Resource Room/Resource Center			-	-	-	-			-			-
Autism			-	-	-	-			-			-
Preschool Disabilities - Part-Time			-	-	-	-			-			-
Preschool Disabilities - Full-Time			-	-	-	-			-			-
Cognitive - Severe			-	-	-	-			-			-
Basic Skills/Remedial - Instruction			-	-	-	-			-			-
Bilingual Education - Instruction			-	-	-	-			-			-
Vocational Programs - Local - Instruction			-	-	-	-			-			-
School-Sponsored and Other Instructional Program		2,810.00	2,810.00	27,700.00	2,023.00	29,723.00	27,700.00	4,833.00	32,533.00	3,650.00	4,832.74	8,482.74
Undistributed Expenditures - Instruction			-	-	-	-			-			-
Undist.Expend.-Support Serv.-Students - Reg.			-	-	-	-			-			-
Undist.Expend.-Support Serv.-Students - Spec.			-	2,300.00	-	2,300.00	2,300.00		2,300.00	2,275.50		2,275.50
Undist Expend.-Support Serv. - Inst. Staff			-	-	-	-			-			-
Undistributed Expenditures - General Admin.			-	3,000.00	-	3,000.00	3,000.00		3,000.00			-
Undistributed Expenditures - School Admin.			-	-	2,223.00	2,223.00		2,223.00	2,223.00			-
Undistributed Expenditures - Cental Services	21,000.00		21,000.00	11,100.00	-	11,100.00	32,100.00		32,100.00	10,677.90		10,677.90
Undistributed Expenditures - Admin Info Technology	80,000.00		80,000.00	10,900.00	-	10,900.00	90,900.00		90,900.00	69,984.28		69,984.28
Undistributed Expenditures - Operation of Plant Services	58,520.00	2,200.00	60,720.00	29,100.00	-	29,100.00	87,620.00	2,200.00	89,820.00	79,370.19	2,200.00	81,570.19
Undistributed Expenditures - Student Trans. - Non-Instr. Equip.			-	-	-	-			-			-
School Buses - Regular	648,200.00		648,200.00	(32,000.00)	-	(32,000.00)	616,200.00		616,200.00	616,000.00		616,000.00
School Buses - Special	186,800.00		186,800.00	-	-	-	186,800.00		186,800.00	186,800.00		186,800.00
Undistributed Expenditures - Business/Other Support Serv.			-	-	-	-			-			-
Special Schools (All Programs)			-	-	-	-			-			-
Total Equipment	994,520.00	27,814.00	1,022,334.00	52,100.00	4,246.00	56,346.00	1,046,620.00	32,060.00	1,078,680.00	968,757.87	21,335.74	990,093.61

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Facilities Acquisition and Construction Services												
Construction Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Supplies			-	-	-	-			-			-
Land and Improvements			-	-	-	-			-			-
Lease Purchase Agreements - Principal			-	-	-	-			-			-
Total Facilities Acquisition and Construction Services	-	-	-	-	-	-	-	-	-	-	-	-
Assets Acquired Under Capital Leases (non-budgeted)												
Undistributed Expenditures:												-
General Administration			-	-	-	-			-			-
School Administration			-	-	-	-			-			-
Assets Acquired Under Capital Leases (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	994,520.00	27,814.00	1,022,334.00	52,100.00	4,246.00	56,346.00	1,046,620.00	32,060.00	1,078,680.00	968,757.87	21,335.74	990,093.61
SPECIAL SCHOOLS												
Summer School - Instruction												
Salaries of Teachers	170,000.00		170,000.00	32,000.00	-	32,000.00	202,000.00		202,000.00	201,433.80		201,433.80
Other Salaries for Instruction	15,000.00		15,000.00	(11,300.00)	-	(11,300.00)	3,700.00		3,700.00	3,017.50		3,017.50
Purchased Professional and Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
General Supplies	6,000.00		6,000.00	(2,700.00)	-	(2,700.00)	3,300.00		3,300.00	2,997.16		2,997.16
Textbooks			-	-	-	-			-			-
Other Objects	500.00		500.00	(300.00)	-	(300.00)	200.00		200.00			-
Total Summer School - Instruction	191,500.00	-	191,500.00	17,700.00	-	17,700.00	209,200.00	-	209,200.00	207,448.46	-	207,448.46
Summer School - Support Services												
Salaries	106,000.00		106,000.00	(21,000.00)	-	(21,000.00)	85,000.00		85,000.00	84,332.59		84,332.59
Personal Services - Employee Benefits	22,500.00		22,500.00	3,300.00	-	3,300.00	25,800.00		25,800.00	25,601.41		25,601.41
Purchased Professional and Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
Supplies and Materials			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Summer School - Support Services	128,500.00	-	128,500.00	(17,700.00)	-	(17,700.00)	110,800.00	-	110,800.00	109,934.00	-	109,934.00
Total Summer School	320,000.00	-	320,000.00	-	-	-	320,000.00	-	320,000.00	317,382.46	-	317,382.46
Other Special Schools - Instruction												
Salaries of Teachers			-	-	-	-			-			-
Other Salaries for Instruction			-	-	-	-			-			-
Purchased Professional and Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
General Supplies			-	-	-	-			-			-
Textbooks			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Other Special Schools - Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Other Special Schools - Support Services												
Salaries	-	-	-	-	-	-	-	-	-			-
Personal Services - Employee Benefits			-	-	-	-			-			-
Purchased Professional and Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
Supplies and Materials			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Other Special Schools - Support Services	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Special Schools	-	-	-	-	-	-	-	-	-	-	-	-
Accred. Even./Adult H.S./Post-Grad.-Inst.												
Salaries of Teachers	258,002.00		258,002.00	95,300.00	-	95,300.00	353,302.00		353,302.00	352,015.47		352,015.47
Other Salaries for Instruction			-	-	-	-			-			-
Purchased Professional and Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)	2,000.00		2,000.00	-	-	-	2,000.00		2,000.00	1,425.72		1,425.72
General Supplies	12,587.81		12,587.81	(5,000.00)	-	(5,000.00)	7,587.81		7,587.81	1,675.16		1,675.16
Textbooks	5,000.00		5,000.00	-	-	-	5,000.00		5,000.00	457.80		457.80
Other Objects			-	-	-	-			-			-
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	277,589.81	-	277,589.81	90,300.00	-	90,300.00	367,889.81	-	367,889.81	355,574.15	-	355,574.15
Accred. Even./Adult H.S./Post-Grad.-Supp. Service												
Salaries	254,155.00		254,155.00	19,200.00	-	19,200.00	273,355.00		273,355.00	250,613.13		250,613.13
Personal Services - Employee Benefits	12,000.00		12,000.00	-	-	-	12,000.00		12,000.00	7,598.70		7,598.70
Purchased Professional and Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)	193,400.00		193,400.00	-	-	-	193,400.00		193,400.00	184,662.72		184,662.72
Supplies and Materials	10,000.00		10,000.00	-	-	-	10,000.00		10,000.00	1,621.69		1,621.69
Other Objects			-	-	-	-			-			-
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	469,555.00	-	469,555.00	19,200.00	-	19,200.00	488,755.00	-	488,755.00	444,496.24	-	444,496.24
Total Accred. Even./Adult H.S./Post-Grad.	747,144.81	-	747,144.81	109,500.00	-	109,500.00	856,644.81	-	856,644.81	800,070.39	-	800,070.39

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Adult Education-Local-Instruction												
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction			-	-	-	-			-			-
Purchased Professional and Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
General Supplies			-	-	-	-			-			-
Textbooks			-	-	-	-			-			-
Other Objects			-	-	-	-			-	-	-	-
Total Adult Education-Local-Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Adult Education-Local -Support Serv.												
Salaries			-	-	-	-			-			-
Personal Services - Employee Benefits			-	-	-	-			-			-
Purchased Professional and Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
Supplies and Materials			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Adult Education-Local -Support Serv.	-	-	-	-	-	-	-	-	-	-	-	-
Total Adult Education-Local	-	-	-	-	-	-	-	-	-	-	-	-
Vocational Evening-Local-Instruction												
Salaries of Teachers			-	-	-	-			-			-
Other Salaries for Instruction			-	-	-	-			-			-
Purchased Professional and Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
General Supplies			-	-	-	-			-			-
Textbooks			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Vocational Evening-Local-Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Vocational Evening-Local-Support Serv.												
Salaries			-	-	-	-			-			-
Personal Services - Employee Benefits			-	-	-	-			-			-
Purchased Professional and Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
Supplies and Materials			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Vocational Evening-Local-Support Serv.	-	-	-	-	-	-	-	-	-	-	-	-
Total Vocational Evening-Local	-	-	-	-	-	-	-	-	-	-	-	-
Even.-Sch.-Foreign-Born-Local-Inst.												
Salaries of Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries for Instruction			-	-	-	-			-			-
Purchased Professional and Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
General Supplies			-	-	-	-			-			-
Textbooks			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Even.-Sch.-Foreign-Born-Local-Inst.	-	-	-	-	-	-	-	-	-	-	-	-
Even.-Sch.-Foreign-Born-Local-Sup. Serv.												
Salaries			-	-	-	-			-			-
Personal Services - Employee Benefits			-	-	-	-			-			-
Purchased Professional and Technical Services			-	-	-	-			-			-
Other Purchased Services (400-500 series)			-	-	-	-			-			-
Supplies and Materials			-	-	-	-			-			-
Other Objects			-	-	-	-			-			-
Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.	-	-	-	-	-	-	-	-	-	-	-	-
Total Even.-Sch.-Foreign-Born-Local	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SPECIAL SCHOOLS	1,067,144.81	-	1,067,144.81	109,500.00	-	109,500.00	1,176,644.81	-	1,176,644.81	1,117,452.85	-	1,117,452.85
Transfer of Funds to Charter Schools			-			-			-			-
TOTAL EXPENDITURES	72,235,895.23	90,050,502.67	162,286,397.90	(4,598,735.00)	3,921,084.00	(677,651.00)	67,637,160.23	93,971,586.67	161,608,746.90	78,815,823.31	88,989,082.64	167,804,905.95
Excess (Deficiency) of Revenues Over (Under) Expenditures	77,894,843.77	(90,050,502.67)	(12,155,658.90)	4,598,735.00	(3,921,084.00)	677,651.00	82,493,578.77	(93,971,586.67)	(11,478,007.90)	87,466,711.41	(88,989,082.64)	(1,522,371.23)

CITY OF VINELAND SCHOOL DISTRICT
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Other Financing Sources:												
Operating Transfer In:												
Contribution to School-Based Budgets - General Fund	$ -	$ 83,730,155.00	$ 83,730,155.00	$ -	$ 4,388,735.00	$ 4,388,735.00	$ -	$ 88,118,890.00	$ 88,118,890.00	$ -	$ 83,241,536.96	$ 83,241,536.96
		-	-	-	-	-		-	-		-	-
Contribution to School-Based Budgets - Special Revenue Fund		6,296,703.00	6,296,703.00	-	(467,651.00)	(467,651.00)		5,829,052.00	5,829,052.00		5,725,929.16	5,725,929.16
		-	-	-	-	-		-	-		-	-
Operating Transfer Out:												
Transfer to Special Revenue Fund - ECPA	(9,949.00)		(9,949.00)	-	-	-	(9,949.00)		(9,949.00)	(9,949.00)		(9,949.00)
			-	-	-	-			-			-
Transfer to Food Service Fund - Board Contribution												
Transfers to Before and After School Program - Board Contribution	(125,000.00)		(125,000.00)	(210,000.00)	-	(210,000.00)	(335,000.00)		(335,000.00)	(299,813.00)		(299,813.00)
Contribution to School-Based Budgets	(83,730,155.00)		(83,730,155.00)	(4,388,735.00)	-	(4,388,735.00)	(88,118,890.00)		(88,118,890.00)	(83,241,536.96)		(83,241,536.96)
			-	-	-	-			-			-
Total Other Financing Sources:	(83,865,104.00)	90,026,858.00	6,161,754.00	(4,598,735.00)	3,921,084.00	(677,651.00)	(88,463,839.00)	93,947,942.00	5,484,103.00	(83,551,298.96)	88,967,466.12	5,416,167.16
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(5,970,260.23)	(23,644.67)	(5,993,904.90)	0.00	-	0.00	(5,970,260.23)	(23,644.67)	(5,993,904.90)	3,915,412.45	(21,616.52)	3,893,795.93
Fund Balance, July 1	14,084,788.52	23,644.67	14,108,433.19	-	-	-	14,084,788.52	23,644.67	14,108,433.19	14,084,788.52	23,644.67	14,108,433.19
Fund Balance, June 30	$ 8,114,528.29	$ -	$ 8,114,528.29	$ 0.00	$ -	$ 0.00	$ 8,114,528.29	$ -	$ 8,114,528.29	$ 18,000,200.97	$ 2,028.15	$ 18,002,229.12

CITY OF VINELAND SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
REVENUES:					
Local Sources	$ -	$ 53,518.73	$ 53,518.73	$ 23,580.20	$ 29,938.53
State Sources	21,612,107.00	1,742,571.59	23,354,678.59	21,672,854.62	1,681,823.97
Federal Sources	6,253,605.00	3,600,477.28	9,854,082.28	6,724,315.68	3,129,766.60
Total Revenues	**27,865,712.00**	**5,396,567.60**	**33,262,279.60**	**28,420,750.50**	**4,841,529.10**
EXPENDITURES:					
Instruction					
Salaries of Teachers	4,064,430.00	(1,152,796.85)	2,911,633.15	2,356,962.80	554,670.35
Other Salaries for Instruction	672,959.00	330,679.21	1,003,638.21	890,249.90	113,388.31
Purchased Professional -Educational Services	811,591.00	216,002.74	1,027,593.74	546,773.41	480,820.33
Purchased Professional and Technical Services		323,547.47	323,547.47	63,576.70	259,970.77
Tuition		-			-
Other Purchased Services (400-500 series)		162,347.95	162,347.95	153,143.21	9,204.74
General Supplies	344,422.00	1,373,346.37	1,717,768.37	1,225,591.20	492,177.17
Textbooks	69,166.00	20,147.00	89,313.00	77,390.69	11,922.31
Other Objects	126,875.00	43,307.10	170,182.10	69,437.41	100,744.69
Total Instruction	6,089,443.00	1,316,580.99	7,406,023.99	5,383,125.32	2,022,898.67
Support Services					
Salaries of Supervisor of Instruction	44,000.00	183,215.66	227,215.66	156,323.54	70,892.12
Salaries of Program Directors	181,954.00	23,791.37	205,745.37	201,995.06	3,750.31
Salaries of Other Professional Staff	1,019,356.00	1,092,232.65	2,111,588.65	1,914,152.36	197,436.29
Salaries of Secretaries & Clerical Assistants	204,822.00	63,905.84	268,727.84	258,908.38	9,819.46
Other Salaries	386,698.00	672,573.51	1,059,271.51	568,488.70	490,782.81
Personal Services - Employee Benefits	1,620,810.00	808,910.02	2,429,720.02	1,958,862.42	470,857.60
Purchased Educational Services - Contracted Pre-K	10,387,861.00	(734,816.00)	9,653,045.00	9,182,853.47	470,191.53
Purchased Professional - Educational Services	44,819.00	549,063.65	593,882.65	323,799.45	270,083.20
Other Purchased Professional Services	268,975.00	16,114.00	285,089.00	239,279.00	45,810.00
Purchased Technical Services	-	239,254.48	239,254.48	163,850.02	75,404.46
Rentals	361,184.00	(8,500.00)	352,684.00	344,501.97	8,182.03
Contr. Serv.-Trans. (Bet. Home & Sch.)	987,754.00	61,966.00	1,049,720.00	1,043,182.00	6,538.00
Contr. Serv.-Trans. (Wrap Around Services)		13,147.98	13,147.98	4,781.96	8,366.02
Contr. Serv.-Trans. (Field Trips)		64,734.08	64,734.08	57,369.50	7,364.58
Travel	22,508.00	163,496.16	186,004.16	46,296.30	139,707.86
Other Purchased Services (400-500 series)	53,184.00	130,695.08	183,879.08	96,736.50	87,142.58
Supplies & Materials	114,049.00	750,900.64	864,949.64	635,904.63	229,045.01
Other Objects		37,569.54	37,569.54	17,259.91	20,309.63
Total Support Services	15,697,974.00	4,128,254.66	19,826,228.66	17,214,545.17	2,611,683.49

CITY OF VINELAND SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

EXPENDITURES (CONT'D.)	Original Budget	Budget Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
Facilities Acquisition and Construction Services:					
Buildings	$ -	$ -	$ -	$ -	$ -
Instructional Equipment		64,784.85	64,784.85	54,029.85	10,755.00
Noninstructional Equipment	5,000.00	51,920.00	56,920.00	53,070.00	3,850.00
Total Facilities Acquisition and Construction Services	5,000.00	116,704.85	121,704.85	107,099.85	14,605.00
Transfer to Charter School	-	-	-	-	-
Total Expenditures	21,792,417.00	5,561,540.50	27,353,957.50	22,704,770.34	4,649,187.16
Other Financing Sources (Uses)					
Transfer in from General Fund	9,949.00	-	9,949.00	9,949.00	-
Transfer Out to School Based Budgets (General Fund)	(6,083,244.00)	164,972.90	(5,918,271.10)	(5,725,929.16)	192,341.94
Total Other Financing Sources (Uses)	(6,073,295.00)	164,972.90	(5,908,322.10)	(5,715,980.16)	192,341.94
Total Outflows	**27,865,712.00**	**5,396,567.60**	**33,262,279.60**	**28,420,750.50**	**4,841,529.10**
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -

Notes to Required Supplementary Information

CITY OF VINELAND SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO RSI
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

Note A - Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures

		General Fund		Special Revenue Fund
Sources/Inflows of Resources				
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1]	$ 166,282,535.72	[C-2]	$ 28,420,750.50
Difference - budget to GAAP:				
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.				575.59
State Aid payment recognized for budgetary purposes, not recognized for GAAP statements		(475,098.00)		
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2]	$ 165,807,437.72	[B-2]	$ 28,421,326.09
Uses/Outflows of Resources				
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1]	$ 167,804,906.95	[C-2]	$ 28,420,750.50
Differences - Budget to GAAP				
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for *budgetary* purposes, but in the year the supplies are received for *financial reporting* purposes.				575.59
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.				
Net transfers (inflows) from general fund				9,949.00
Net transfers (outflows) to general fund				(5,725,929.16)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2]	$ 167,804,906.95	[B-2]	$ 22,705,345.93

Required Supplementary Information - Part III

CITY OF VINELAND SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS FOR THE OPEB PLAN

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability - (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
7/1/2007	$ -	$ 5,084,717	$ 5,084,717	0.0%	$ 100,978,641	5.0%

Schedule RSI-3B

CITY OF VINELAND SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS TO THE OPEB PLAN

Fiscal Year	(a) Annual OPEB Cost	(b) Contributions From Employer	(c) Percentage Contributed (b) / (a)	(d) End of Year Net OPEB Obligation (a) - (b)
2007-08	$ 443,028	$ 177,541	40.1%	$ 265,487

CITY OF VINELAND SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - OPEB PLAN

The information on Schedules RSI-3A and RSI-3B was determined as part of the actuarial valuations as of the valuation dates. The Schedule of Funding Progress shows the multiyear trend information as to whether the actuarial value of assets relative to the actuarial accrued liability.

Valuation Date	July 1, 2007
Actuarial Cost Method	Entry age normal
Amortization Method	Level dollar amounts
Remaining Amortization Period	30 years
Actuarial Assumptions:	
Investment Rate of Return	4% compounded annually
Rate of Salary Increases	4% per year
Medical Trend Rates	Prescription drug - 9% increase per year grading to 5% in the fifth year. Dental and vision care - 3% increase per

Other Supplementary Information

School Level Schedules

CITY OF VINELAND SCHOOL DISTRICT
SCHOOL LEVEL SCHEDULES
COMBINING BALANCE SHEETS
AS OF JUNE 30, 2008

	OPERATING FUND FUND 11-13	BLENDED RESOURCE FUND 15	TOTAL GENERAL FUND
ASSETS:			
Cash and Cash Equivalents	$ 11,615,244.55	$ 177,100.83	$ 11,792,345.38
Accounts Receivable	482,224.78		482,224.78
Intergovernmental Receivable - State	797,812.10		797,812.10
Interfunds Receivable	253,183.27		253,183.27
Prepaid Expenses	2,170.41		2,170.41
Inventories	606,839.08		606,839.08
Restricted Cash and Cash Equivalents	1.00		1.00
Total Assets	$ 13,757,475.19	$ 177,100.83	$ 13,934,576.02
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	$ 1,764,680.60	$ 151,355.61	1,916,036.21
Accrued Salaries and Wages	89,896.62	23,717.07	113,613.69
Deferred Revenue	8,750.00		8,750.00
Total Liabilities	1,863,327.22	175,072.68	2,038,399.90
Fund Balances:			
Reserved :			
For Encumbrances	96,805.08	2,028.15	98,833.23
For Inventory	606,839.08		606,839.08
For Excess Surplus - Designated for Subsequent Year's Expenditures	4,354,413.00		4,354,413.00
For Excess Surplus	8,673,364.00		8,673,364.00
For Capital Reserve Account	1.00		1.00
Unreserved:			
Designated for Subsequent Year's Expenditures	925,000.00		925,000.00
Undesignated	(2,762,274.19)		(2,762,274.19)
Total Fund Balances	11,894,147.97	2,028.15	11,896,176.12
Total Liabilities and Fund Balances	$ 13,757,475.19	$ 177,100.83	$ 13,934,576.02

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

DISTRICTWIDE

RESOURCES	RESOURCE AMOUNT	DISTRICTWIDE BLENDED % OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution	$ 88,093,787.33		$ 83,239,520.26	$ 4,854,267.07
General Fund Reserve for Encumbrances at June 30, 2007	23,057.63		23,057.63	-
Other State Resources				
DEPA	3,971,760.00			
DEPA Carryover	-			
ECPA Carryover	-			
ECPA	-			
Other State Resources	3,971,760.00		3,971,760.00	-
Combined General Fund Contribution & State Resources	92,088,604.96	98.02%	87,234,337.89	4,854,267.07
Restricted Federal Resources				
Title I, Part A of NCLB	1,130,584.00		1,066,553.72	64,030.28
Title I, Part A of NCLB - June 30, 2007 Deferred Revenue	397.44		397.44	-
	1,130,981.44	1.20%	1,066,951.16	64,030.28
Title II-A of NCLB	473,521.00		446,499.81	27,021.19
Title II-A of NCLB - June 30, 2007 Deferred Revenue	105.73		105.73	-
	473,626.73	0.50%	446,605.54	27,021.19
Title IV of NCLB	41,186.00		38,854.59	2,331.41
Title IV of NCLB - June 30, 2007 Deferred Revenue	10.78		10.78	-
	41,196.78	0.04%	38,865.37	2,331.41
IDEA, Part B Basic	213,459.00		202,249.60	11,209.40
IDEA, Part B Basic - June 30, 2007 Deferred Revenue	73.09		73.09	-
	213,532.09	0.23%	202,322.69	11,209.40
Restricted Federal Resources Total	1,859,337.04	1.98%	1,754,744.75	104,592.29
Totals	$ 93,947,942.00	100.00%	$ 88,989,082.64	$ 4,958,859.36

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VINELAND HIGH SCHOOL SOUTH

RESOURCES	RESOURCE AMOUNT	DISTRICTWIDE BLENDED % OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution	$ 12,698,415.07		$ 12,223,683.66	$ 474,731.41
General Fund Reserve for Encumbrances at June 30, 2007	2,887.93		2,887.93	-
Other State Resources				
DEPA	388,091.00			
DEPA Carryover				
ECPA Carryover				
ECPA				
Other State Resources	388,091.00		388,091.00	-
Combined General Fund Contribution & State Resources	13,089,394.00	100.00%	12,614,662.59	474,731.41
Restricted Federal Resources				
Title I, Part A of NCLB				-
Title I, Part A of NCLB - June 30, 2007 Deferred Revenue				-
	-		-	-
Title II-A of NCLB				-
Title II-A of NCLB - June 30, 2007 Deferred Revenue				-
	-		-	-
Title IV of NCLB				-
Title IV of NCLB - June 30, 2007 Deferred Revenue				-
	-		-	-
IDEA, Part B Basic			-	-
IDEA, Part B Basic - June 30, 2007 Deferred Revenue	-		-	-
	-		-	-
Restricted Federal Resources Total	-		-	-
Totals	$ 13,089,394.00	100.00%	$ 12,614,662.59	$ 474,731.41

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VINELAND HIGH SCHOOL NORTH

RESOURCES	RESOURCE AMOUNT	DISTRICTWIDE BLENDED % OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution	$ 13,015,078.80		$ 12,233,453.14	$ 781,625.66
General Fund Reserve for Encumbrances at June 30, 2007	1,449.20		1,449.20	-
Other State Resources				
DEPA	457,180.00			
DEPA Carryover				
ECPA Carryover				
ECPA				
Other State Resources	457,180.00		457,180.00	-
Combined General Fund Contribution & State Resources	13,473,708.00	100.00%	12,692,082.34	781,625.66
Restricted Federal Resources				
Title I, Part A of NCLB				-
Title I, Part A of NCLB - June 30, 2007 Deferred Revenue				-
	-		-	-
Title II-A of NCLB				-
Title II-A of NCLB - June 30, 2007 Deferred Revenue				-
	-		-	-
Title IV of NCLB				-
Title IV of NCLB - June 30, 2007 Deferred Revenue				-
	-		-	-
IDEA, Part B Basic			-	-
IDEA, Part B Basic - June 30, 2007 Deferred Revenue	-		-	-
	-		-	-
Restricted Federal Resources Total	-		-	-
Totals	$ 13,473,708.00	100.00%	$ 12,692,082.34	$ 781,625.66

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: LANDIS

RESOURCES	RESOURCE AMOUNT	DISTRICTWIDE BLENDED % OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution	$ 5,570,247.00		$ 5,369,084.42	$ 201,162.58
General Fund Reserve for Encumbrances at June 30, 2007	2,121.02		2,121.02	-
Other State Resources				
DEPA	350,014.00			
DEPA Carryover				
ECPA Carryover				
ECPA				
Other State Resources	350,014.00		350,014.00	-
Combined General Fund Contribution & State Resources	5,922,382.02	96.80%	5,721,219.44	201,162.58
Restricted Federal Resources				
Title I, Part A of NCLB	124,547.00		120,513.95	4,033.05
Title I, Part A of NCLB - June 30, 2007 Deferred Revenue	57.20		57.20	-
	124,604.20	2.04%	120,571.15	4,033.05
Title II-A of NCLB	50,393.00		48,449.70	1,943.30
Title II-A of NCLB - June 30, 2007 Deferred Revenue	15.18		15.18	-
	50,408.18	0.82%	48,464.88	1,943.30
Title IV of NCLB	4,383.00		4,135.71	247.29
Title IV of NCLB - June 30, 2007 Deferred Revenue	1.54		1.54	-
	4,384.54	0.07%	4,137.25	247.29
IDEA, Part B Basic	16,559.00		15,952.89	606.11
IDEA, Part B Basic - June 30, 2007 Deferred Revenue	5.06		5.06	-
	16,564.06	0.27%	15,957.95	606.11
Restricted Federal Resources Total	195,960.98	3.20%	189,131.22	6,829.76
Totals	$ 6,118,343.00	100.00%	$ 5,910,350.66	$ 207,992.34

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VETERANS MEMORIAL

RESOURCES	RESOURCE AMOUNT	DISTRICTWIDE BLENDED % OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution	$ 6,335,450.06		$ 5,957,057.89	$ 378,392.17
General Fund Reserve for Encumbrances at June 30, 2007	-		-	-
Other State Resources				
DEPA	373,348.00			
DEPA Carryover				
ECPA Carryover				
ECPA				
Other State Resources	373,348.00		373,348.00	-
Combined General Fund Contribution & State Resources	6,708,798.06	96.76%	6,330,405.89	378,392.17
Restricted Federal Resources				
Title I, Part A of NCLB	124,500.00		117,477.90	7,022.10
Title I, Part A of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	124,500.00	1.80%	117,477.90	7,022.10
Title II-A of NCLB	50,393.00		47,550.71	2,842.29
Title II-A of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	50,393.00	0.73%	47,550.71	2,842.29
Title IV of NCLB	4,383.00		4,135.79	247.21
Title IV of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	4,383.00	0.06%	4,135.79	247.21
IDEA, Part B Basic	45,462.00		42,897.84	2,564.16
IDEA, Part B Basic - June 30, 2007 Deferred Revenue	-		-	-
	45,462.00	0.66%	42,897.84	2,564.16
Restricted Federal Resources Total	224,738.00	3.24%	212,062.24	12,675.76
Totals	$ 6,933,536.06	100.00%	$ 6,542,468.13	$ 391,067.93

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: BARSE

RESOURCES	RESOURCE AMOUNT	DISTRICTWIDE BLENDED % OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution	$ 3,889,743.00		$ 3,549,660.35	$ 340,082.65
General Fund Reserve for Encumbrances at June 30, 2007	-		-	-
Other State Resources				
DEPA	216,871.00			
DEPA Carryover				
ECPA Carryover				
ECPA	-			
Other State Resources	216,871.00		216,871.00	-
Combined General Fund Contribution & State Resources	4,106,614.00	96.27%	3,766,531.35	340,082.65
Restricted Federal Resources				
Title I, Part A of NCLB	100,885.00		92,530.37	8,354.63
Title I, Part A of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	100,885.00	2.36%	92,530.37	8,354.63
Title II-A of NCLB	40,952.00		37,560.63	3,391.37
Title II-A of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	40,952.00	0.96%	37,560.63	3,391.37
Title IV of NCLB	3,562.00		3,267.02	294.98
Title IV of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	3,562.00	0.08%	3,267.02	294.98
IDEA, Part B Basic	13,849.00		12,702.12	1,146.88
IDEA, Part B Basic - June 30, 2007 Deferred Revenue	-		-	-
	13,849.00	0.32%	12,702.12	1,146.88
Restricted Federal Resources Total	159,248.00	3.73%	146,060.13	13,187.87
Totals	$ 4,265,862.00	100.00%	$ 3,912,591.48	$ 353,270.52

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: CUNNINGHAM

RESOURCES	RESOURCE AMOUNT	DISTRICTWIDE BLENDED % OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution	$ 1,453,039.86		$ 1,453,039.86	$ -
General Fund Reserve for Encumbrances at June 30, 2007	-		-	-
Other State Resources				
DEPA	224,872.00			
DEPA Carryover				
ECPA Carryover				
ECPA				
Other State Resources	224,872.00		224,872.00	-
Combined General Fund Contribution & State Resources	1,677,911.86	96.43%	1,677,911.86	-
Restricted Federal Resources				
Title I, Part A of NCLB	40,494.00		40,494.00	-
Title I, Part A of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	40,494.00	2.33%	40,494.00	-
Title II-A of NCLB	16,430.00		16,430.00	-
Title II-A of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	16,430.00	0.94%	16,430.00	-
Title IV of NCLB	1,430.00		1,430.00	-
Title IV of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	1,430.00	0.08%	1,430.00	-
IDEA, Part B Basic	3,854.00		3,854.00	-
IDEA, Part B Basic - June 30, 2007 Deferred Revenue	-		-	-
	3,854.00	0.22%	3,854.00	-
Restricted Federal Resources Total	62,208.00	3.57%	62,208.00	-
Totals	$ 1,740,119.86	100.00%	$ 1,740,119.86	$ -

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: D'IPPOLITO

RESOURCES	RESOURCE AMOUNT	DISTRICTWIDE BLENDED % OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution	$ 5,318,426.00		$ 5,178,722.31	$ 139,703.69
General Fund Reserve for Encumbrances at June 30, 2007	-		-	-
Other State Resources				
DEPA	146,803.00			
DEPA Carryover				
ECPA Carryover				
ECPA				
Other State Resources	146,803.00		146,803.00	-
Combined General Fund Contribution & State Resources	5,465,229.00	96.20%	5,325,525.31	139,703.69
Restricted Federal Resources				
Title I, Part A of NCLB	126,827.00		123,585.01	3,241.99
Title I, Part A of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	126,827.00	2.23%	123,585.01	3,241.99
Title II-A of NCLB	51,496.00		50,179.65	1,316.35
Title II-A of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	51,496.00	0.91%	50,179.65	1,316.35
Title IV of NCLB	4,479.00		4,364.51	114.49
Title IV of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	4,479.00	0.08%	4,364.51	114.49
IDEA, Part B Basic	33,118.00		32,271.43	846.57
IDEA, Part B Basic - June 30, 2007 Deferred Revenue	-		-	-
	33,118.00	0.58%	32,271.43	846.57
Restricted Federal Resources Total	215,920.00	3.80%	210,400.59	5,519.41
Totals	$ 5,681,149.00	100.00%	$ 5,535,925.90	$ 145,223.10

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: DURAND

RESOURCES	RESOURCE AMOUNT	DISTRICTWIDE BLENDED % OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution	$ 4,993,439.69		$ 4,727,713.48	$ 265,726.21
General Fund Reserve for Encumbrances at June 30, 2007	231.21		231.21	-
Other State Resources				
DEPA	281,841.00			
DEPA Carryover				
ECPA Carryover				
ECPA				
Other State Resources	281,841.00		281,841.00	-
Combined General Fund Contribution & State Resources	5,275,511.90	96.12%	5,009,785.69	265,726.21
Restricted Federal Resources				
Title I, Part A of NCLB	134,731.00		127,454.50	7,276.50
Title I, Part A of NCLB - June 30, 2007 Deferred Revenue	6.51		6.51	-
	134,737.51	2.45%	127,461.01	7,276.50
Title II-A of NCLB	54,684.00		52,021.67	2,662.33
Title II-A of NCLB - June 30, 2007 Deferred Revenue	1.73		1.73	-
	54,685.73	1.00%	52,023.40	2,662.33
Title IV of NCLB	4,756.00		4,621.58	134.42
Title IV of NCLB - June 30, 2007 Deferred Revenue	0.19		0.19	-
	4,756.19	0.09%	4,621.77	134.42
IDEA, Part B Basic	18,967.00		17,995.91	971.09
IDEA, Part B Basic - June 30, 2007 Deferred Revenue	0.67		0.67	-
	18,967.67	0.35%	17,996.58	971.09
Restricted Federal Resources Total	213,147.10	3.88%	202,102.77	11,044.33
Totals	$ 5,488,659.00	100.00%	$ 5,211,888.46	$ 276,770.54

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: JOHNSTONE

RESOURCES	RESOURCE AMOUNT	DISTRICTWIDE BLENDED % OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution	$ 4,909,457.47		$ 4,490,405.44	$ 419,052.03
General Fund Reserve for Encumbrances at June 30, 2007	5,537.82		5,537.82	-
Other State Resources				
DEPA	253,474.00			
DEPA Carryover				
ECPA Carryover				
ECPA				
Other State Resources	253,474.00		253,474.00	-
Combined General Fund Contribution & State Resources	5,168,469.29	96.85%	4,749,417.26	419,052.03
Restricted Federal Resources				
Title I, Part A of NCLB	98,029.00		90,070.75	7,958.25
Title I, Part A of NCLB - June 30, 2007 Deferred Revenue	125.81		125.81	-
	98,154.81	1.84%	90,196.56	7,958.25
Title II-A of NCLB	44,998.00		41,346.89	3,651.11
Title II-A of NCLB - June 30, 2007 Deferred Revenue	33.74		33.74	-
	45,031.74	0.84%	41,380.63	3,651.11
Title IV of NCLB	3,914.00		3,596.38	317.62
Title IV of NCLB - June 30, 2007 Deferred Revenue	3.43		3.43	-
	3,917.43	0.07%	3,599.81	317.62
IDEA, Part B Basic	20,774.00		19,088.24	1,685.76
IDEA, Part B Basic - June 30, 2007 Deferred Revenue	17.73		17.73	-
	20,791.73	0.39%	19,105.97	1,685.76
Restricted Federal Resources Total	167,895.71	3.15%	154,282.97	13,612.74
Totals	$ 5,336,365.00	100.00%	$ 4,903,700.23	$ 432,664.77

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: MENNIES

RESOURCES	RESOURCE AMOUNT	DISTRICTWIDE BLENDED % OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution	$ 5,313,135.71		$ 4,884,737.79	$ 428,397.92
General Fund Reserve for Encumbrances at June 30, 2007	204.63		204.63	-
Other State Resources				
DEPA	301,515.00			
DEPA Carryover				
ECPA Carryover				
ECPA				
Other State Resources	301,515.00		301,515.00	-
Combined General Fund Contribution & State Resources	5,614,855.34	96.63%	5,186,457.42	428,397.92
Restricted Federal Resources				
Title I, Part A of NCLB	125,664.00		116,075.76	9,588.24
Title I, Part A of NCLB - June 30, 2007 Deferred Revenue	5.60		5.60	-
	125,669.60	2.16%	116,081.36	9,588.24
Title II-A of NCLB	51,006.00		47,114.27	3,891.73
Title II-A of NCLB - June 30, 2007 Deferred Revenue	1.49		1.49	-
	51,007.49	0.88%	47,115.76	3,891.73
Title IV of NCLB	4,436.00		4,097.53	338.47
Title IV of NCLB - June 30, 2007 Deferred Revenue	0.15		0.15	-
	4,436.15	0.08%	4,097.68	338.47
IDEA, Part B Basic	14,753.00		13,627.35	1,125.65
IDEA, Part B Basic - June 30, 2007 Deferred Revenue	0.42		0.42	-
	14,753.42	0.25%	13,627.77	1,125.65
Restricted Federal Resources Total	195,866.66	3.37%	180,922.58	14,944.08
Totals	$ 5,810,722.00	100.00%	$ 5,367,380.00	$ 443,342.00

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: PETWAY

RESOURCES	RESOURCE AMOUNT	DISTRICTWIDE BLENDED % OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution	$ 5,571,046.00		$ 5,358,888.04	$ 212,157.96
General Fund Reserve for Encumbrances at June 30, 2007	-		-	-
Other State Resources				
DEPA	-			
DEPA Carryover				
ECPA Carryover				
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	5,571,046.00	100.00%	5,358,888.04	212,157.96
Restricted Federal Resources				
Title I, Part A of NCLB	-		-	-
Title I, Part A of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II-A of NCLB	-		-	-
Title II-A of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title IV of NCLB	-		-	-
Title IV of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	-	0.00%	-	-
IDEA, Part B Basic	-		-	-
IDEA, Part B Basic - June 30, 2007 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	$ 5,571,046.00	100.00%	$ 5,358,888.04	$ 212,157.96

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: ROSSI

RESOURCES	RESOURCE AMOUNT	DISTRICTWIDE BLENDED % OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution	$ 5,821,636.59		$ 5,608,553.23	$ 213,083.36
General Fund Reserve for Encumbrances at June 30, 2007	10,625.82		10,625.82	-
Other State Resources				
DEPA	336,745.00			
DEPA Carryover				
ECPA Carryover				
ECPA				
Other State Resources	336,745.00		336,745.00	-
Combined General Fund Contribution & State Resources	6,169,007.41	97.48%	5,955,924.05	213,083.36
Restricted Federal Resources				
Title I, Part A of NCLB	85,201.00		82,251.09	2,949.91
Title I, Part A of NCLB - June 30, 2007 Deferred Revenue	202.32		202.32	-
	85,403.32	1.35%	82,453.41	2,949.91
Title II-A of NCLB	39,113.00		37,760.15	1,352.85
Title II-A of NCLB - June 30, 2007 Deferred Revenue	53.59		53.59	-
	39,166.59	0.62%	37,813.74	1,352.85
Title IV of NCLB	3,402.00		3,284.30	117.70
Title IV of NCLB - June 30, 2007 Deferred Revenue	5.47		5.47	-
	3,407.47	0.05%	3,289.77	117.70
IDEA, Part B Basic	31,612.00		30,518.39	1,093.61
IDEA, Part B Basic - June 30, 2007 Deferred Revenue	49.21		49.21	-
	31,661.21	0.50%	30,567.60	1,093.61
Restricted Federal Resources Total	159,638.59	2.52%	154,124.52	5,514.07
Totals	$ 6,328,646.00	100.00%	$ 6,110,048.57	$ 218,597.43

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: SABATER (CENTER CITY SCHOOL)

RESOURCES	RESOURCE AMOUNT	DISTRICTWIDE BLENDED % OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution	$ 2,608,096.08		$ 2,421,160.04	$ 186,936.04
General Fund Reserve for Encumbrances at June 30, 2007	-		-	-
Other State Resources				
DEPA	-			
DEPA Carryover				
ECPA Carryover				
ECPA				
Other State Resources	-		-	-
Combined General Fund Contribution & State Resources	2,608,096.08	95.94%	2,421,160.04	186,936.04
Restricted Federal Resources				
Title I, Part A of NCLB	72,479.00		67,284.05	5,194.95
Title I, Part A of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	72,479.00	2.67%	67,284.05	5,194.95
Title II-A of NCLB	29,426.00		27,316.88	2,109.12
Title II-A of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	29,426.00	1.08%	27,316.88	2,109.12
Title IV of NCLB	2,559.00		2,375.58	183.42
Title IV of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	2,559.00	0.09%	2,375.58	183.42
IDEA, Part B Basic	5,780.00		5,365.72	414.28
IDEA, Part B Basic - June 30, 2007 Deferred Revenue	-		-	-
	5,780.00	0.21%	5,365.72	414.28
Restricted Federal Resources Total	110,244.00	4.06%	102,342.23	7,901.77
Totals	$ 2,718,340.08	100.00%	$ 2,523,502.27	$ 194,837.81

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: WALLACE

RESOURCES	RESOURCE AMOUNT	DISTRICTWIDE BLENDED % OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution	$ 5,978,354.00		$ 5,588,902.14	$ 389,451.86
General Fund Reserve for Encumbrances at June 30, 2007	-		-	-
Other State Resources				
DEPA	360,537.00			
DEPA Carryover				
ECPA Carryover				
ECPA				
Other State Resources	360,537.00		360,537.00	-
Combined General Fund Contribution & State Resources	6,338,891.00	100.00%	5,949,439.14	389,451.86
Restricted Federal Resources				
Title I, Part A of NCLB	-		-	-
Title I, Part A of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II-A of NCLB	-		-	-
Title II-A of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title IV of NCLB	-		-	-
Title IV of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	-	0.00%	-	-
IDEA, Part B Basic	-		-	-
IDEA, Part B Basic - June 30, 2007 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	$ 6,338,891.00	100.00%	$ 5,949,439.14	$ 389,451.86

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: WINSLOW

RESOURCES	RESOURCE AMOUNT	DISTRICTWIDE BLENDED % OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution	$ 4,618,222.00		$ 4,194,458.47	$ 423,763.53
General Fund Reserve for Encumbrances at June 30, 2007	-		-	-
Other State Resources				
DEPA	280,469.00			
DEPA Carryover				
ECPA Carryover				
ECPA				
Other State Resources	280,469.00		280,469.00	-
Combined General Fund Contribution & State Resources	4,898,691.00	96.94%	4,474,927.47	423,763.53
Restricted Federal Resources				
Title I, Part A of NCLB	97,227.00		88,816.33	8,410.67
Title I, Part A of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	97,227.00	1.92%	88,816.33	8,410.67
Title II-A of NCLB	44,630.00		40,769.26	3,860.74
Title II-A of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	44,630.00	0.88%	40,769.26	3,860.74
Title IV of NCLB	3,882.00		3,546.19	335.81
Title IV of NCLB - June 30, 2007 Deferred Revenue	-		-	-
	3,882.00	0.08%	3,546.19	335.81
IDEA, Part B Basic	8,731.00		7,975.72	755.28
IDEA, Part B Basic - June 30, 2007 Deferred Revenue	-		-	-
	8,731.00	0.17%	7,975.72	755.28
Restricted Federal Resources Total	154,470.00	3.06%	141,107.50	13,362.50
Totals	$ 5,053,161.00	100.00%	$ 4,616,034.97	$ 437,126.03

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

DISTRICT WIDE

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	$ 1,774,530.00	$ 280,900.00	$ 2,055,430.00	$ 2,008,724.98	$ 46,705.02
Grades 1-5 Salaries of Teachers	12,109,560.00	(164,220.97)	11,945,339.03	11,669,368.17	275,970.86
Grades 6-8 Salaries of Teachers	8,640,785.00	227,139.00	8,867,924.00	8,695,341.24	172,582.76
Grades 9-12 Salaries of Teachers	10,096,425.00	286,266.00	10,382,691.00	10,237,987.56	144,703.44
Regular Programs - Undistributed Instruction:	-	-		-	
Other Salaries for Instruction	1,101,437.00	119,259.50	1,220,696.50	1,187,617.33	33,079.17
Purchased Professional/Educational Services	86,810.00	(3,700.00)	83,110.00	48,939.69	34,170.31
Purchased Technical Services	36,500.00	-	36,500.00	33,800.00	2,700.00
Other Purchased Services	421,466.00	30,000.00	451,466.00	332,893.29	118,572.71
General Supplies	2,624,052.35	104,871.63	2,728,923.98	2,516,053.89	212,870.09
Textbooks	355,800.20	(70,229.66)	285,570.54	207,806.77	77,763.77
Other Objects	82,449.00	(55,959.00)	26,490.00	19,875.16	6,614.84
Total Regular Programs - Instruction	37,329,814.55	754,326.50	38,084,141.05	36,958,408.08	1,125,732.97
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	371,552.00	136,212.00	507,764.00	494,934.51	12,829.49
Other Salaries for Instruction	304,190.00	125,595.00	429,785.00	366,504.30	63,280.70
Purchased Professional-Educational Services	4,000.00	-	4,000.00	-	4,000.00
Purchased Technical Services	2,000.00	-	2,000.00	-	2,000.00
Other Purchased Services (400-500 series)	7,190.00	-	7,190.00	216.00	6,974.00
General Supplies	46,440.00	10,730.00	57,170.00	27,216.41	29,953.59
Textbooks	9,500.00	-	9,500.00	3,082.24	6,417.76
Other Objects	12,650.00	(500.00)	12,150.00	2,842.86	9,307.14
Total Cognitive - Mild	757,522.00	272,037.00	1,029,559.00	894,796.32	134,762.68
Cognitive - Moderate:					
Salaries of Teachers	287,037.00	16,100.00	303,137.00	271,318.90	31,818.10
Other Salaries for Instruction	249,142.00	(1,200.00)	247,942.00	236,077.58	11,864.42
Purchased Professional-Educational Services	2,000.00	-	2,000.00	600.00	1,400.00
Purchased Technical Services	1,800.00	-	1,800.00	-	1,800.00
Other Purchased Services (400-500 series)	6,910.00	-	6,910.00	(1,368.00)	8,278.00
General Supplies	30,455.00	-	30,455.00	26,012.93	4,442.07
Textbooks	900.00	425.00	1,325.00	1,058.08	266.92
Other Objects	9,950.00	(3,425.00)	6,525.00	1,530.68	4,994.32
Total Cognitive - Moderate	588,194.00	11,900.00	600,094.00	535,230.17	64,863.83
Learning and/or Language Disabilities:					
Salaries of Teachers	1,630,699.00	(57,912.00)	1,572,787.00	1,466,865.05	105,921.95
Other Salaries for Instruction	862,820.00	(31,042.00)	831,778.00	779,104.69	52,673.31
Purchased Professional-Educational Services	45,100.00	(7,000.00)	38,100.00	18,131.25	19,968.75
Purchased Technical Services	8,000.00	(1,400.00)	6,600.00	-	6,600.00
Other Purchased Services (400-500 series)	5,520.00	-	5,520.00	567.82	4,952.18
General Supplies	266,471.53	(6,230.00)	260,241.53	232,037.16	28,204.37
Textbooks	28,640.00	400.00	29,040.00	16,465.07	12,574.93
Other Objects	24,050.00	-	24,050.00	6,385.90	17,664.10
Total Learning and/or Language Disabilities	2,871,300.53	(103,184.00)	2,768,116.53	2,519,556.94	248,559.59
Visual Impairments:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers	156,047.00	10,900.00	166,947.00	163,435.96	3,511.04
Other Salaries for Instruction	400,141.00	32,927.00	433,068.00	371,300.50	61,767.50
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	1,000.00	-	1,000.00	-	1,000.00
Other Purchased Services (400-500 series)	460.00	-	460.00	-	460.00
General Supplies	14,330.00	2,700.00	17,030.00	13,922.44	3,107.56
Textbooks	1,900.00	-	1,900.00	936.26	963.74
Other Objects	3,700.00	300.00	4,000.00	3,848.21	151.79
Total Auditory Impairments	577,578.00	46,827.00	624,405.00	553,443.37	70,961.63

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

DISTRICT WIDE

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Behavioral Disabilities:					
Salaries of Teachers	$ 732,325.00	$ 61,700.00	$ 794,025.00	$ 766,042.45	$ 27,982.55
Other Salaries for Instruction	429,884.00	44,100.00	473,984.00	436,427.84	37,556.16
Purchased Professional-Educational Services	2,900.00	-	2,900.00	-	2,900.00
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	2,980.00	-	2,980.00	-	2,980.00
General Supplies	89,691.00	(500.00)	89,191.00	75,197.57	13,993.43
Textbooks	17,610.00	5,250.00	22,860.00	8,889.84	13,970.16
Other Objects	26,800.00	(7,750.00)	19,050.00	4,089.30	14,960.70
Total Behavioral Disabilities	1,302,190.00	102,800.00	1,404,990.00	1,290,647.00	114,343.00
Multiple Disabilities					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchaed Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Multiple Disabilites	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	6,185,819.00	241,002.00	6,426,821.00	5,881,565.24	545,255.76
Other Salaries for Instruction	814,343.00	86,650.00	900,993.00	841,225.87	59,767.13
Purchaed Professional-Educational Services	86,000.00	20,000.00	106,000.00	30,999.50	75,000.50
Purchased Technical Services	3,700.00	(500.00)	3,200.00	-	3,200.00
Other Purchased Services (400-500 series)	26,140.00	(2,670.00)	23,470.00	103.98	23,366.02
General Supplies	177,644.88	9,750.00	187,394.88	158,208.75	29,186.13
Textbooks	24,050.00	8,900.00	32,950.00	24,971.80	7,978.20
Other Objects	13,770.00	-	13,770.00	2,502.82	11,267.18
Total Resource Room/Resource Center	7,331,466.88	363,132.00	7,694,598.88	6,939,577.96	755,020.92
Autism:					
Salaries of Teachers	137,349.00	7,200.00	144,549.00	135,198.27	9,350.73
Other Salaries for Instruction	243,038.00	(9,300.00)	233,738.00	153,932.57	79,805.43
Purchaed Professional-Educational Services	4,000.00	-	4,000.00	-	4,000.00
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	560.00	-	560.00	-	560.00
General Supplies	12,860.00	1,500.00	14,360.00	13,115.57	1,244.43
Textbooks	1,700.00	(1,500.00)	200.00	-	200.00
Other Objects	6,500.00	-	6,500.00	1,622.10	4,877.90
Total Autism	406,007.00	(2,100.00)	403,907.00	303,868.51	100,038.49
Preschool Disabilities - Part-Time:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchaed Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchaed Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Preschool Disabilities - Full-Time	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

DISTRICT WIDE

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Cognitive - Severe:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction	-	-	-	-	-
Purchaed Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Cognitive-Severe	-	-	-	-	-
Total Special Education - Instruction	13,834,258.41	691,412.00	14,525,670.41	13,037,120.27	1,488,550.14
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	2,566,406.00	1,167,271.00	3,733,677.00	3,669,903.39	63,773.61
Other Salaries for Instruction	-	-	-	-	-
Purchaed Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	1,800.00	14,043.60	15,843.60	12,871.84	2,971.76
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Basic Skills/Remedial - Instruction	2,568,206.00	1,181,314.60	3,749,520.60	3,682,775.23	66,745.37
Bilingual Education - Instruction:					
Salaries of Teachers	2,189,390.00	77,100.00	2,266,490.00	2,125,936.59	140,553.41
Other Salaries for Instruction	51,403.00	4,255.50	55,658.50	53,863.69	1,794.81
Purchaed Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	67,211.00	18,115.05	85,326.05	75,295.65	10,030.40
Textbooks	23,850.00	(8,175.00)	15,675.00	11,299.34	4,375.66
Other Objects	300.00	-	300.00	-	300.00
Total Bilingual Education - Instruction	2,332,154.00	91,295.55	2,423,449.55	2,266,395.27	157,054.28
Vocational Programs - Local Instruction:					
Salaries of Teachers	-	-	-	-	-
Other Salaries for Instruction	-	-	-	-	-
Purchaed Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Vocational Programs - Local Instruction	-	-	-	-	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	388,130.00	17,834.00	405,964.00	335,928.55	70,035.45
Purchased Services	24,300.00	14,500.00	38,800.00	35,312.30	3,487.70
Supplies & Materials	28,170.00	150.00	28,320.00	11,432.12	16,887.88
Other Objects	-	-	-	-	-
Total School Sponsored Cocurricular Activities - Instruction	440,600.00	32,484.00	473,084.00	382,672.97	90,411.03
School Sponsored Athletics - Instruction:					
Salaries	468,345.00	103,190.00	571,535.00	549,046.94	22,488.06
Purchased Services (300-500 Series)	197,846.00	(2,173.00)	195,673.00	173,694.98	21,978.02
Supplies & Materials	74,819.00	-	74,819.00	70,987.97	3,831.03
Other Objects	3,850.00	150.00	4,000.00	2,000.00	2,000.00
Total School Sponsored Athletics - Instruction	744,860.00	101,167.00	846,027.00	795,729.89	50,297.11

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

DISTRICT WIDE

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Instructional Programs - Instruction:					
Salaries	$ 53,379.00	$ 3,200.00	$ 56,579.00	$ 53,037.77	$ 3,541.23
Purchased Services (300-500 Series)	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
	53,379.00	3,200.00	56,579.00	53,037.77	3,541.23
Total Instruction	57,303,271.96	2,855,199.65	60,158,471.61	57,176,139.48	2,982,332.13
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	892,746.00	61,645.00	954,391.00	918,839.71	35,551.29
Purchased Professional/Technical Services	-	200.00	200.00	200.00	-
Other Purchased Services (400-500 series)	16,118.00	579.10	16,697.10	6,701.06	9,996.04
Supplies and Materials	23,467.00	1,200.00	24,667.00	10,969.47	13,697.53
Other Objects	-	-	-	-	-
Total Attendance and Social Work Services	932,331.00	63,624.10	995,955.10	936,710.24	59,244.86
Health Services:					
Salaries	2,199,126.00	64,350.00	2,263,476.00	2,189,829.61	73,646.39
Purchased Professional/Technical Services	1,000.00	-	1,000.00	-	1,000.00
Other Purchased Services (400-500 series)	7,978.00	1,175.00	9,153.00	4,167.06	4,985.94
Supplies and Materials	64,056.18	925.00	64,981.18	54,363.70	10,617.48
Other Objects	2,850.00	(1,395.00)	1,455.00	1,085.98	369.02
Total Health Services	2,275,010.18	65,055.00	2,340,065.18	2,249,446.35	90,618.83
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	2,632,428.00	129,900.00	2,762,328.00	2,695,747.83	66,580.17
Salaries of Secretarial and Clerical Assistants	65,061.00	8,200.00	73,261.00	69,519.99	3,741.01
Other Salaries	174,551.00	90,100.00	264,651.00	261,525.96	3,125.04
Purchased Professional - Educational Services	600.00	-	600.00	-	600.00
Other Purchased Professional and Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	15,160.00	(1,600.00)	13,560.00	6,085.84	7,474.16
Supplies and Materials	48,676.00	11,000.00	59,676.00	49,192.73	10,483.27
Other Objects	2,850.00	-	2,850.00	1,224.71	1,625.29
Total Other Support Services - Students - Regular	2,939,326.00	237,600.00	3,176,926.00	3,083,297.06	93,628.94
Improvement of Instruction Services/					
Other Support Services - Instructional Staff	-	-	-	-	-
Salaries of Supervisor of Instruction	-	-	-	-	-
Salaries of Other Professional Staff	113,540.00	(9,232.50)	104,307.50	60,677.50	43,630.00
Salaries of Secretarial and Clerical Assistants	-	-	-	-	-
Other Salaries	253,695.00	283,903.00	537,598.00	531,292.19	6,305.81
Purchased Professional-Educ. Serv.	8,000.00	(50.00)	7,950.00	-	7,950.00
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services	1,150.00	14,740.97	15,890.97	15,890.97	-
Supplies and Materials	17,018.52	(5,957.40)	11,061.12	6,357.02	4,704.10
Other Objects	-	-	-	-	-
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	393,403.52	283,404.07	676,807.59	614,217.68	62,589.91
Educational Media Services/School Library:					
Salaries	1,241,367.00	81,233.00	1,322,600.00	1,302,974.32	19,625.68
Purchased Prof. and Tech. Services	21,600.00	(6,900.00)	14,700.00	10,173.60	4,526.40
Other Purchased Services	8,575.00	9,400.00	17,975.00	11,428.01	6,546.99
Supplies and Materials	258,884.00	3,600.00	262,484.00	234,156.42	28,327.58
Other Objects	3,250.00	-	3,250.00	2,568.30	681.70
Total Educational Media Services/School Library	1,533,676.00	87,333.00	1,621,009.00	1,561,300.65	59,708.35
Instructional Staff Training Services:					
Purchased Professional - Educational Services	131,060.00	(9,750.00)	121,310.00	84,676.09	36,633.91
Other Purchased Prof. and Tech. Services	-	-	-	-	-
Other Purchased Services	52,585.00	(6,981.25)	45,603.75	27,209.11	18,394.64
Supplies and Materials	18,680.00	(3,260.00)	15,420.00	3,103.37	12,316.63
Other Objects	2,000.00	-	2,000.00	125.00	1,875.00
Total Instructional Staff Training Services	204,325.00	(19,991.25)	184,333.75	115,113.57	69,220.18

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

DISTRICT WIDE

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	$ 2,928,333.00	$ 180,300.00	$ 3,108,633.00	$ 3,086,965.31	$ 21,667.69
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial and Clerical Assistants	1,596,629.00	78,218.75	1,674,847.75	1,558,206.52	116,641.23
Other Salaries	-	-	-	-	-
Purchased Prof. and Tech. Services	1,250.00	-	1,250.00	-	1,250.00
Other Purchased Services	142,869.00	500.00	143,369.00	67,619.59	75,749.41
Supplies and Materials	361,642.01	(13,299.61)	348,342.40	266,112.21	82,230.19
Other Objects	72,650.00	(1,300.00)	71,350.00	40,249.48	31,100.52
Total Support Services School Administration	5,103,373.01	244,419.14	5,347,792.15	5,019,153.11	328,639.04
Other Operating and Maintenance of Plant					
Salaries	1,151,951.00	144,100.00	1,296,051.00	1,260,234.61	35,816.39
General Supplies	37,873.00	15,076.61	52,949.61	24,686.69	28,262.92
Total Other Operations and Maintenance of Plant Services	1,189,824.00	159,176.61	1,349,000.61	1,284,921.30	64,079.31
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	67,958.00	(39,133.00)	28,825.00	16,245.72	12,579.28
Total Student Transportation Services	67,958.00	(39,133.00)	28,825.00	16,245.72	12,579.28
Undistibuted Expenditures Before Unallocated Benefits	14,639,226.71	1,081,487.67	15,720,714.38	14,880,405.68	840,308.70
Unallocated Benefits:					
Group Insurance	109,892.00	10,950.54	120,842.54	115,439.92	5,402.62
Social Security Contributions	853,643.00	16,500.00	870,143.00	827,395.29	42,747.71
T.P.A.F. Contributions - ERIP	-	-	-	-	-
Other Retirement Contributions - Regular	-	-	-	-	-
Other Retirement Contributions - ERIP	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-
Workmen's Compensation	505,986.00	90,500.00	596,486.00	568,893.51	27,592.49
Health Benefits	16,571,724.00	(162,999.53)	16,408,724.47	15,345,087.08	1,063,637.39
Tuition Reimbursement	14,666.00	17,750.14	32,416.14	28,094.27	4,321.87
Other Employee Benefits	24,279.00	7,449.53	31,728.53	26,291.67	5,436.86
Total Personal Services - Employee Benefits	18,080,190.00	(19,849.32)	18,060,340.68	16,911,201.74	1,149,138.94
Total Undistributed Expenditures	32,719,416.71	1,061,638.35	33,781,055.06	31,791,607.42	1,989,447.64
Total General Current Expense	90,022,688.67	3,916,838.00	93,939,526.67	88,967,746.90	4,971,779.77
Capital Outlay:					
Equipment:					
Preschool / Kindergarten	5,000.00	-	5,000.00	-	5,000.00
Grades 1 - 5	3,000.00	-	3,000.00	3,000.00	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Special Services	-	-	-	-	-
Cognitive - Mild	3,000.00	-	3,000.00	-	3,000.00
Cognitive - Moderate	2,700.00	-	2,700.00	2,199.00	501.00
Learning and/or Language Disabilities	9,104.00	-	9,104.00	9,104.00	-
Visual Impairments	-	-	-	-	-
Auditory Impairments	-	-	-	-	-
Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities	-	-	-	-	-
Resource Room/Resource Center	-	-	-	-	-
Autisim	-	-	-	-	-
Preschool Disabilities - Part-Time	-	-	-	-	-
Autism	-	-	-	-	-
Preschool Disabilities - Full-Time	-	-	-	-	-
Cognitive - Severe	-	-	-	-	-
Basic Skills/Remedial - Instruction	-	-	-	-	-
Bilingual Education - Instruction	-	-	-	-	-
Vocational Programs - Local - Instruction	-	-	-	-	-
School Sponsored and Other Instr. Programs	2,810.00	2,023.00	4,833.00	4,832.74	0.26
Undistributed Expenditures:	-	-	-	-	-
Instruction	-	-	-	-	-
School Sponsored and Other - Instructional	-	-	-	-	-
Support Services - Students - Regular	-	-	-	-	-
Support Services - Instructional Staff	-	-	-	-	-
School Administration	-	2,223.00	2,223.00	-	2,223.00
Operation and Maintenance of Plant Services	2,200.00	-	2,200.00	2,200.00	-
Special Schools (All Programs)	-	-	-	-	-
Total Equipment	27,814.00	4,246.00	32,060.00	21,335.74	10,724.26
Total Capital Outlay	27,814.00	4,246.00	32,060.00	21,335.74	10,724.26
Total School Based Expenditures	90,050,502.67	3,921,084.00	93,971,586.67	88,989,082.64	4,982,504.03

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

DISTRICT WIDE

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Financing Sources:					
Operating Transfer In	$ 90,026,858.00	$ 3,921,084.00	$ 93,947,942.00	$ 88,967,466.12	$ 4,980,475.88
Total Other Financing Sources	90,026,858.00	3,921,084.00	93,947,942.00	88,967,466.12	4,980,475.88
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(23,644.67)	0.00	(23,644.67)	(21,616.52)	2,028.15
Fund Balances, July 1	23,644.67	-	23,644.67	23,644.67	-
Fund Balances, June 30	$ 0.00	$ 0.00	$ 0.00	$ 2,028.15	$ 2,028.15

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5 Salaries of Teachers		-			
Grades 6-8 Salaries of Teachers		-			
Grades 9-12 Salaries of Teachers	4,829,043.00	85,866.00	4,914,909.00	4,855,768.33	59,140.67
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction		-			
Purchased Professional/Educational Services		-			
Purchased Technical Services	36,500.00	-	36,500.00	33,800.00	2,700.00
Other Purchased Services	53,063.00	-	53,063.00	43,904.99	9,158.01
General Supplies	190,446.93	-	190,446.93	179,403.99	11,042.94
Textbooks	62,220.00	(10,000.00)	52,220.00	44,881.37	7,338.63
Other Objects	10,000.00	-	10,000.00	8,515.88	1,484.12
Total Regular Programs - Instruction	5,181,272.93	75,866.00	5,257,138.93	5,166,274.56	90,864.37
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	103,575.00	8,700.00	112,275.00	107,377.05	4,897.95
Other Salaries for Instruction	78,744.00	500.00	79,244.00	64,717.13	14,526.87
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	5,500.00	-	5,500.00		5,500.00
General Supplies	8,500.00	-	8,500.00	4,202.72	4,297.28
Textbooks	6,000.00	-	6,000.00	2,844.97	3,155.03
Other Objects	400.00	-	400.00		400.00
Total Cognitive - Mild	202,719.00	9,200.00	211,919.00	179,141.87	32,777.13
Cognitive - Moderate:					
Salaries of Teachers	74,584.00	2,200.00	76,784.00	49,262.00	27,522.00
Other Salaries for Instruction	76,649.00	11,000.00	87,649.00	79,169.10	8,479.90
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	500.00	-	500.00		500.00
General Supplies	4,075.00	-	4,075.00	1,437.94	2,637.06
Textbooks	400.00	25.00	425.00	406.99	18.01
Other Objects	300.00	(25.00)	275.00		275.00
Total Cognitive - Moderate	156,508.00	13,200.00	169,708.00	130,276.03	39,431.97
Learning and/or Language Disabilities:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Auditory Impairments	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Behavioral Disabilities:					
Salaries of Teachers	$ 48,317.00	$ 5,200.00	$ 53,517.00	$ 51,302.02	$ 2,214.98
Other Salaries for Instruction	17,716.00	1,900.00	19,616.00	13,097.60	6,518.40
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	3,950.00	(500.00)	3,450.00	1,060.36	2,389.64
Textbooks	2,700.00	500.00	3,200.00	2,970.49	229.51
Other Objects	1,200.00	-	1,200.00	1,162.32	37.68
Total Behavioral Disabilities	73,883.00	7,100.00	80,983.00	69,592.79	11,390.21
Multiple Disabilities					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Multiple Disabilites	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	1,109,720.00	(8,000.00)	1,101,720.00	1,077,141.15	24,578.85
Other Salaries for Instruction	168,973.00	8,000.00	176,973.00	174,212.42	2,760.58
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	33,000.00	-	33,000.00	20,088.01	12,911.99
Textbooks	6,250.00	-	6,250.00	5,965.14	284.86
Other Objects		-			
Total Resource Room/Resource Center	1,317,943.00	-	1,317,943.00	1,277,406.72	40,536.28
Autism:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Autism	-	-	-	-	-
Preschool Disabilities - Part-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Full-Time	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Cognitive - Severe:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive-Severe	-	-	-	-	-
Total Special Education - Instruction	1,751,053.00	29,500.00	1,780,553.00	1,656,417.41	124,135.59
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	145,079.00	4,500.00	149,579.00	144,281.83	5,297.17
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Basic Skills/Remedial - Instruction	145,079.00	4,500.00	149,579.00	144,281.83	5,297.17
Bilingual Education - Instruction:					
Salaries of Teachers	471,320.00	17,700.00	489,020.00	486,889.32	2,130.68
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	4,942.00	25.00	4,967.00	4,954.67	12.33
Textbooks	8,000.00	(25.00)	7,975.00	7,321.93	653.07
Other Objects		-			
Total Bilingual Education - Instruction	484,262.00	17,700.00	501,962.00	499,165.92	2,796.08
Vocational Programs - Local Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Vocational Programs - Local Instruction	-	-	-	-	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	57,656.00	20,834.00	78,490.00	78,490.00	
Purchased Services	20,400.00	14,500.00	34,900.00	34,756.30	143.70
Supplies & Materials	7,500.00	-	7,500.00		7,500.00
Other Objects		-			
Total School Sponsored Cocurricular Activities - Instruction	85,556.00	35,334.00	120,890.00	113,246.30	7,643.70
School Sponsored Athletics - Instruction:					
Salaries	401,414.00	84,900.00	486,314.00	470,686.94	15,627.06
Purchased Services (300-500 Series)	192,556.00	(2,173.00)	190,383.00	173,694.98	16,688.02
Supplies & Materials	74,819.00	-	74,819.00	70,987.97	3,831.03
Other Objects	1,850.00	150.00	2,000.00	2,000.00	
Total School Sponsored Athletics - Instruction	670,639.00	82,877.00	753,516.00	717,369.89	36,146.11

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Instructional Programs - Instruction:					
Salaries	$ 20,393.00	$ 800.00	$ 21,193.00	$ 17,874.52	$ 3,318.48
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
	20,393.00	800.00	21,193.00	17,874.52	3,318.48
Total Instruction	8,338,254.93	246,577.00	8,584,831.93	8,314,630.43	270,201.50
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	140,497.00	11,000.00	151,497.00	149,660.43	1,836.57
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	200.00	-	200.00		200.00
Supplies and Materials	950.00	-	950.00		950.00
Other Objects		-			
Total Attendance and Social Work Services	141,647.00	11,000.00	152,647.00	149,660.43	2,986.57
Health Services:					
Salaries	237,765.00	15,500.00	253,265.00	253,033.21	231.79
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	1,529.00	-	1,529.00	955.60	573.40
Supplies and Materials	8,095.00	-	8,095.00	6,397.65	1,697.35
Other Objects		-			
Total Health Services	247,389.00	15,500.00	262,889.00	260,386.46	2,502.54
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	391,902.00	16,100.00	408,002.00	403,666.58	4,335.42
Salaries of Secretarial and Clerical Assistants	43,674.00	4,300.00	47,974.00	45,293.97	2,680.03
Other Salaries		51,100.00	51,100.00	49,762.02	1,337.98
Purchased Professional - Educational Services		-			
Other Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)	1,029.00	500.00	1,529.00	1,268.74	260.26
Supplies and Materials	12,563.00	-	12,563.00	10,853.27	1,709.73
Other Objects		-			
Total Other Support Services - Students - Regular	449,168.00	72,000.00	521,168.00	510,844.58	10,323.42
Improvement of Instruction Services/ Other Support Services - Instructional Staff					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff	18,750.00	-	18,750.00	15,433.75	3,316.25
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		-			
Purchased Professional-Educ. Serv.		-			
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials		-			
Other Objects		-			
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	18,750.00	-	18,750.00	15,433.75	3,316.25
Educational Media Services/School Library:					
Salaries	144,425.00	7,300.00	151,725.00	150,809.21	915.79
Purchased Prof. and Tech. Services		-			
Other Purchased Services	2,504.00	500.00	3,004.00	2,375.14	628.86
Supplies and Materials	8,643.00	-	8,643.00	8,240.28	402.72
Other Objects		-			
Total Educational Media Services/School Library	155,572.00	7,800.00	163,372.00	161,424.63	1,947.37
Instructional Staff Training Services:					
Purchased Professional - Educational Services	10,000.00	(10,000.00)	-		
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		1,000.00	1,000.00	280.02	719.98
Supplies and Materials	3,730.00	(2,000.00)	1,730.00		1,730.00
Other Objects		-			
Total Instructional Staff Training Services	13,730.00	(11,000.00)	2,730.00	280.02	2,449.98

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	$ 372,954.00	$ 24,200.00	$ 397,154.00	$ 393,478.86	$ 3,675.14
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants	193,414.00	6,500.00	199,914.00	198,648.21	1,265.79
Other Salaries		-			
Purchased Prof. and Tech. Services		-			
Other Purchased Services	19,520.00	-	19,520.00	19,269.42	250.58
Supplies and Materials	46,890.00	-	46,890.00	35,454.67	11,435.33
Other Objects	52,000.00	-	52,000.00	26,841.07	25,158.93
Total Support Services School Administration	684,778.00	30,700.00	715,478.00	673,692.23	41,785.77
Other Operating and Maintenance of Plant					
Salaries	245,033.00	48,000.00	293,033.00	292,755.57	277.43
General Supplies	5,700.00	-	5,700.00	2,008.74	3,691.26
Total Other Operations and Maintenance of Plant Services	250,733.00	48,000.00	298,733.00	294,764.31	3,968.69
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	10,000.00	(9,000.00)	1,000.00	1,000.00	
Total Student Transportation Services	10,000.00	(9,000.00)	1,000.00	1,000.00	-
Undistibuted Expenditures Before Unallocated Benefits	1,971,767.00	165,000.00	2,136,767.00	2,067,486.41	69,280.59
Unallocated Benefits:					
Group Insurance	12,417.00	-	12,417.00	12,417.00	
Social Security Contributions	132,233.00	-	132,233.00	131,849.46	383.54
T.P.A.F. Contributions - ERIP		-			
Other Retirement Contributions - Regular		-			
Other Retirement Contributions - ERIP		-			
Unemployment Compensation		-			
Workmen's Compensation	79,544.00	-	79,544.00	79,544.00	
Health Benefits	2,148,501.00	(18,750.00)	2,129,751.00	1,996,446.41	133,304.59
Tuition Reimbursement	1,586.00	1,450.00	3,036.00	2,856.86	179.14
Other Employee Benefits	3,569.00	2,300.00	5,869.00	4,599.28	1,269.72
Total Personal Services - Employee Benefits	2,377,850.00	(15,000.00)	2,362,850.00	2,227,713.01	135,136.99
Total Undistributed Expenditures	4,349,617.00	150,000.00	4,499,617.00	4,295,199.42	204,417.58
Total General Current Expense	12,687,871.93	396,577.00	13,084,448.93	12,609,829.85	474,619.08
Capital Outlay:					
Equipment:					
Preschool / Kindergarten		-			
Grades 1 - 5		-			
Grades 6-8		-			
Grades 9-12		-			
Special Services					
Cognitive - Mild	3,000.00	-	3,000.00		3,000.00
Cognitive - Moderate		-			
Learning and/or Language Disabilities		-			
Visual Impairments		-			
Auditory Impairments		-			
Behavioral Disabilities		-			
Multiple Disabilities		-			
Resource Room/Resource Center		-			
Autisim		-			
Preschool Disabilities - Part-Time		-			
Autism		-			
Preschool Disabilities - Full-Time		-			
Cognitive - Severe		-			
Basic Skills/Remedial - Instruction		-			
Bilingual Education - Instruction		-			
Vocational Programs - Local - Instruction		-			
School Sponsored and Other Instr. Programs	2,810.00	2,023.00	4,833.00	4,832.74	0.26
Undistributed Expenditures:					
Instruction		-			
School Sponsored and Other - Instructional		-			
Support Services - Students - Regular		-			
Support Services - Instructional Staff		-			
School Administration		-			
Operation and Maintenance of Plant Services		-			
Special Schools (All Programs)		-			
Total Equipment	5,810.00	2,023.00	7,833.00	4,832.74	3,000.26
Total Capital Outlay	5,810.00	2,023.00	7,833.00	4,832.74	3,000.26
Total School Based Expenditures	12,693,681.93	398,600.00	13,092,281.93	12,614,662.59	477,619.34

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Financing Sources:					
Operating Transfer In	$ 12,690,794.00	$ 398,600.00	$ 13,089,394.00	$ 12,611,774.66	$ 477,619.34
Total Other Financing Sources	12,690,794.00	398,600.00	13,089,394.00	12,611,774.66	477,619.34
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,887.93)	-	(2,887.93)	(2,887.93)	-
Fund Balances, July 1	2,887.93	-	2,887.93	2,887.93	-
Fund Balances, June 30	$ 0.00	$ -	$ 0.00	$ 0.00	$ -

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VINELAND HIGH SCHOOL NORTH

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5 Salaries of Teachers		-			
Grades 6-8 Salaries of Teachers		-			
Grades 9-12 Salaries of Teachers	5,267,382.00	200,400.00	5,467,782.00	5,382,219.23	85,562.77
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction		-			
Purchased Professional/Educational Services	6,850.00	-	6,850.00	3,820.00	3,030.00
Purchased Technical Services		-			
Other Purchased Services	63,757.00	14,000.00	77,757.00	52,750.06	25,006.94
General Supplies	360,000.00	59,809.00	419,809.00	350,153.70	69,655.30
Textbooks	86,449.20	(14,000.00)	72,449.20	49,246.69	23,202.51
Other Objects	69,809.00	(59,809.00)	10,000.00	6,165.14	3,834.86
Total Regular Programs - Instruction	5,854,247.20	200,400.00	6,054,647.20	5,844,354.82	210,292.38
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-	-		
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	48,321.00	4,200.00	52,521.00	50,011.98	2,509.02
Other Salaries for Instruction	22,787.00	3,200.00	25,987.00	24,607.00	1,380.00
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	8,400.00	-	8,400.00	-	8,400.00
Textbooks	2,500.00	-	2,500.00	-	2,500.00
Other Objects	200.00	-	200.00	-	200.00
Total Learning and/or Language Disabilities	82,208.00	7,400.00	89,608.00	74,618.98	14,989.02
Visual Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers	48,417.00	3,600.00	52,017.00	50,112.00	1,905.00
Other Salaries for Instruction	256,920.00	(17,800.00)	239,120.00	180,664.10	58,455.90
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	2,200.00	-	2,200.00	1,886.40	313.60
Textbooks	800.00	-	800.00	87.85	712.15
Other Objects		-			
Total Auditory Impairments	308,337.00	(14,200.00)	294,137.00	232,750.35	61,386.65

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VINELAND HIGH SCHOOL NORTH

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Behavioral Disabilities:					
Salaries of Teachers	$ 141,551.00	$ 29,400.00	$ 170,951.00	$ 163,889.98	$ 7,061.02
Other Salaries for Instruction	61,724.00	2,500.00	64,224.00	56,951.64	7,272.36
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	3,100.00	3,000.00	6,100.00	6,065.51	34.49
Textbooks	3,750.00	4,750.00	8,500.00	5,467.53	3,032.47
Other Objects	11,400.00	(7,750.00)	3,650.00		3,650.00
Total Behavioral Disabilities	221,525.00	31,900.00	253,425.00	232,374.66	21,050.34
Multiple Disabilities					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Multiple Disabilites	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	1,238,986.00	56,200.00	1,295,186.00	1,244,772.87	50,413.13
Other Salaries for Instruction	316,092.00	23,400.00	339,492.00	317,359.23	22,132.77
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	31,400.00	-	31,400.00	26,020.05	5,379.95
Textbooks	8,000.00	-	8,000.00	5,293.21	2,706.79
Other Objects	3,450.00	-	3,450.00	169.86	3,280.14
Total Resource Room/Resource Center	1,597,928.00	79,600.00	1,677,528.00	1,593,615.22	83,912.78
Autism:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Autism	-	-	-	-	-
Preschool Disabilities - Part-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Full-Time	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VINELAND HIGH SCHOOL NORTH

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Cognitive - Severe:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive-Severe	-	-	-	-	-
Total Special Education - Instruction	2,209,998.00	104,700.00	2,314,698.00	2,133,359.21	181,338.79
Basic Skills/Remedial - Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Basic Skills/Remedial - Instruction	-	-	-	-	-
Bilingual Education - Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Bilingual Education - Instruction	-	-	-	-	-
Vocational Programs - Local Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Vocational Programs - Local Instruction	-	-	-	-	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	38,315.00	-	38,315.00	34,460.00	3,855.00
Purchased Services		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Cocurricular Activities - Instruction	38,315.00	-	38,315.00	34,460.00	3,855.00
School Sponsored Athletics - Instruction:					
Salaries		-			
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Athletics - Instruction	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VINELAND HIGH SCHOOL NORTH

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Instructional Programs - Instruction:					
Salaries	$ 32,986.00	$ 2,400.00	$ 35,386.00	$ 35,163.25	$ 222.75
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
	32,986.00	2,400.00	35,386.00	35,163.25	222.75
Total Instruction	8,135,546.20	307,500.00	8,443,046.20	8,047,337.28	395,708.92
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	100,650.00	8,900.00	109,550.00	106,039.80	3,510.20
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)		300.00	300.00	174.43	125.57
Supplies and Materials	930.00	(300.00)	630.00	31.00	599.00
Other Objects		-			
Total Attendance and Social Work Services	101,580.00	8,900.00	110,480.00	106,245.23	4,234.77
Health Services:					
Salaries	294,825.00	11,500.00	306,325.00	305,430.88	894.12
Purchased Professional/Technical Services	750.00	-	750.00		750.00
Other Purchased Services (400-500 series)		-			
Supplies and Materials	9,215.00	1,000.00	10,215.00	8,345.23	1,869.77
Other Objects	2,000.00	(1,000.00)	1,000.00	783.61	216.39
Total Health Services	306,790.00	11,500.00	318,290.00	314,559.72	3,730.28
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	491,847.00	22,200.00	514,047.00	513,420.12	626.88
Salaries of Secretarial and Clerical Assistants	21,387.00	3,900.00	25,287.00	24,226.02	1,060.98
Other Salaries		-			
Purchased Professional - Educational Services		-			
Other Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)		1,000.00	1,000.00	790.49	209.51
Supplies and Materials	8,610.00	(1,000.00)	7,610.00	7,225.32	384.68
Other Objects		-			
Total Other Support Services - Students - Regular	521,844.00	26,100.00	547,944.00	545,661.95	2,282.05
Improvement of Instruction Services/ Other Support Services - Instructional Staff					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff	12,500.00	(5,087.50)	7,412.50	7,412.50	
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		-			
Purchased Professional-Educ. Serv.		-			
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials		-			
Other Objects		-			
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	12,500.00	(5,087.50)	7,412.50	7,412.50	-
Educational Media Services/School Library:					
Salaries	161,414.00	12,700.00	174,114.00	170,121.09	3,992.91
Purchased Prof. and Tech. Services	14,750.00	(2,000.00)	12,750.00	10,173.60	2,576.40
Other Purchased Services		2,000.00	2,000.00	1,061.75	938.25
Supplies and Materials	67,362.00	-	67,362.00	61,112.01	6,249.99
Other Objects		-			
Total Educational Media Services/School Library	243,526.00	12,700.00	256,226.00	242,468.45	13,757.55
Instructional Staff Training Services:					
Purchased Professional - Educational Services		-			
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		7,968.75	7,968.75	7,124.11	844.64
Supplies and Materials		-			
Other Objects		-			
Total Instructional Staff Training Services	-	7,968.75	7,968.75	7,124.11	844.64

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VINELAND HIGH SCHOOL NORTH

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	$ 358,310.00	$ 31,600.00	$ 389,910.00	$ 382,599.29	$ 7,310.71
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants	311,029.00	11,318.75	322,347.75	299,495.49	22,852.26
Other Salaries		-			
Purchased Prof. and Tech. Services	1,250.00	-	1,250.00		1,250.00
Other Purchased Services	36,014.00	-	36,014.00	9,576.32	26,437.68
Supplies and Materials	51,050.00	-	51,050.00	30,597.00	20,453.00
Other Objects	4,100.00	-	4,100.00	2,978.58	1,121.42
Total Support Services School Administration	761,753.00	42,918.75	804,671.75	725,246.68	79,425.07
Other Operating and Maintenance of Plant					
Salaries	308,378.00	15,200.00	323,578.00	313,285.25	10,292.75
General Supplies	8,240.00	-	8,240.00	3,164.72	5,075.28
Total Other Operations and Maintenance of Plant Services	316,618.00	15,200.00	331,818.00	316,449.97	15,368.03
Student Transportation Services:					
Contracted Services (Other than Between Home and School)		1,300.00	1,300.00	1,300.00	
Total Student Transportation Services	-	1,300.00	1,300.00	1,300.00	-
Undistibuted Expenditures Before Unallocated Benefits	2,264,611.00	121,500.00	2,386,111.00	2,266,468.61	119,642.39
Unallocated Benefits:					
Group Insurance	17,984.00	1,000.00	18,984.00	18,833.82	150.18
Social Security Contributions	124,248.00	-	124,248.00	124,248.00	
T.P.A.F. Contributions - ERIP		-			
Other Retirement Contributions - Regular		-			
Other Retirement Contributions - ERIP		-			
Unemployment Compensation		-			
Workmen's Compensation	82,651.00	2,000.00	84,651.00	84,651.00	
Health Benefits	2,414,808.00	(5,900.00)	2,408,908.00	2,143,031.05	265,876.95
Tuition Reimbursement	2,333.00	2,900.00	5,233.00	4,451.11	781.89
Other Employee Benefits	3,976.00	-	3,976.00	3,061.47	914.53
Total Personal Services - Employee Benefits	2,646,000.00	-	2,646,000.00	2,378,276.45	267,723.55
Total Undistributed Expenditures	4,910,611.00	121,500.00	5,032,111.00	4,644,745.06	387,365.94
Total General Current Expense	13,046,157.20	429,000.00	13,475,157.20	12,692,082.34	783,074.86
Capital Outlay:					
Equipment:					
Preschool / Kindergarten		-			
Grades 1 - 5		-			
Grades 6-8		-			
Grades 9-12		-			
Special Services					
Cognitive - Mild		-			
Cognitive - Moderate		-			
Learning and/or Language Disabilities		-			
Visual Impairments		-			
Auditory Impairments		-			
Behavioral Disabilities		-			
Multiple Disabilities		-			
Resource Room/Resource Center		-			
Autisim		-			
Preschool Disabilities - Part-Time		-			
Autism		-			
Preschool Disabilities - Full-Time		-			
Cognitive - Severe		-			
Basic Skills/Remedial - Instruction		-			
Bilingual Education - Instruction		-			
Vocational Programs - Local - Instruction		-			
School Sponsored and Other Instr. Programs		-			
Undistributed Expenditures:					
Instruction		-			
School Sponsored and Other - Instructional		-			
Support Services - Students - Regular		-			
Support Services - Instructional Staff		-			
School Administration		-			
Operation and Maintenance of Plant Services		-			
Special Schools (All Programs)		-			
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total School Based Expenditures	13,046,157.20	429,000.00	13,475,157.20	12,692,082.34	783,074.86

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VINELAND HIGH SCHOOL NORTH

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Financing Sources:					
Operating Transfer In	$ 13,044,708.00	$ 429,000.00	$ 13,473,708.00	$ 12,692,285.83	$ 781,422.17
Total Other Financing Sources	13,044,708.00	429,000.00	13,473,708.00	12,692,285.83	781,422.17
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,449.20)	-	(1,449.20)	203.49	1,652.69
Fund Balances, July 1	1,449.20	-	1,449.20	1,449.20	-
Fund Balances, June 30	$ 0.00	$ -	$ 0.00	$ 1,652.69	$ 1,652.69

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: LANDIS INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5 Salaries of Teachers		-			
Grades 6-8 Salaries of Teachers	2,099,866.00	86,800.00	2,186,666.00	2,149,691.03	36,974.97
Grades 9-12 Salaries of Teachers		-			
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	38,258.00	1,800.00	40,058.00	37,244.32	2,813.68
Purchased Professional/Educational Services	1,860.00	(1,200.00)	660.00		660.00
Purchased Technical Services		-			
Other Purchased Services	27,471.00	-	27,471.00	20,884.96	6,586.04
General Supplies	176,702.00	5,000.00	181,702.00	167,070.52	14,631.48
Textbooks	17,602.00	-	17,602.00	16,676.51	925.49
Other Objects		1,200.00	1,200.00	1,200.00	
Total Regular Programs - Instruction	2,361,759.00	93,600.00	2,455,359.00	2,392,767.34	62,591.66
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
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 (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Auditory Impairments	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: LANDIS INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Behavioral Disabilities:					
Salaries of Teachers	$ 75,339.00	$ 2,900.00	$ 78,239.00	$ 76,688.92	$ 1,550.08
Other Salaries for Instruction	32,057.00	7,300.00	39,357.00	37,851.23	1,505.77
Purchased Professional-Educational Services	500.00	-	500.00		500.00
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	600.00	-	600.00		600.00
General Supplies	10,126.00	(3,000.00)	7,126.00	4,745.35	2,380.65
Textbooks	1,400.00	-	1,400.00	451.82	948.18
Other Objects	1,300.00	-	1,300.00	472.82	827.18
Total Behavioral Disabilities	121,322.00	7,200.00	128,522.00	120,210.14	8,311.86
Multiple Disabilities					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Multiple Disabilites	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	371,160.00	4,710.00	375,870.00	368,508.66	7,361.34
Other Salaries for Instruction	42,730.00	1,700.00	44,430.00	33,659.12	10,770.88
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	200.00	-	200.00		200.00
General Supplies	14,820.00	-	14,820.00	14,560.70	259.30
Textbooks	600.00	3,200.00	3,800.00	3,748.21	51.79
Other Objects	2,800.00	-	2,800.00	1,134.36	1,665.64
Total Resource Room/Resource Center	432,310.00	9,610.00	441,920.00	421,611.05	20,308.95
Autism:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Autism	-	-	-	-	-
Preschool Disabilities - Part-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Full-Time	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: LANDIS INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Cognitive - Severe:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive-Severe	-	-	-	-	-
Total Special Education - Instruction	553,632.00	16,810.00	570,442.00	541,821.19	28,620.81
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	237,653.00	118,164.00	355,817.00	352,879.43	2,937.57
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Basic Skills/Remedial - Instruction	237,653.00	118,164.00	355,817.00	352,879.43	2,937.57
Bilingual Education - Instruction:					
Salaries of Teachers	355,558.00	9,500.00	365,058.00	356,284.35	8,773.65
Other Salaries for Instruction	16,003.00	1,800.00	17,803.00	17,803.00	
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	4,500.00	-	4,500.00	4,453.17	46.83
Textbooks		-			
Other Objects		-			
Total Bilingual Education - Instruction	376,061.00	11,300.00	387,361.00	378,540.52	8,820.48
Vocational Programs - Local Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Vocational Programs - Local Instruction	-	-	-	-	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	27,713.00	-	27,713.00	27,022.25	690.75
Purchased Services	1,000.00	-	1,000.00	556.00	444.00
Supplies & Materials	11,270.00	-	11,270.00	9,481.79	1,788.21
Other Objects		-			
Total School Sponsored Cocurricular Activities - Instruction	39,983.00	-	39,983.00	37,060.04	2,922.96
School Sponsored Athletics - Instruction:					
Salaries		18,290.00	18,290.00	17,325.00	965.00
Purchased Services (300-500 Series)	1,750.00	-	1,750.00		1,750.00
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Athletics - Instruction	1,750.00	18,290.00	20,040.00	17,325.00	2,715.00

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: LANDIS INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Instructional Programs - Instruction:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
	-	-	-	-	-
Total Instruction	3,570,838.00	258,164.00	3,829,002.00	3,720,393.52	108,608.48
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	32,359.00	1,100.00	33,459.00	23,015.21	10,443.79
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	300.00	-	300.00	219.26	80.74
Supplies and Materials		-			
Other Objects		-			
Total Attendance and Social Work Services	32,659.00	1,100.00	33,759.00	23,234.47	10,524.53
Health Services:					
Salaries	173,882.00	(4,900.00)	168,982.00	149,958.58	19,023.42
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	900.00	-	900.00	80.00	820.00
Supplies and Materials	3,500.00	-	3,500.00	3,272.72	227.28
Other Objects		-			
Total Health Services	178,282.00	(4,900.00)	173,382.00	153,311.30	20,070.70
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	190,861.00	11,900.00	202,761.00	201,564.74	1,196.26
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries	55,738.00	5,200.00	60,938.00	60,876.02	61.98
Purchased Professional - Educational Services		-			
Other Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)	3,235.00	-	3,235.00		3,235.00
Supplies and Materials	500.00	-	500.00	123.81	376.19
Other Objects		-			
Total Other Support Services - Students - Regular	250,334.00	17,100.00	267,434.00	262,564.57	4,869.43
Improvement of Instruction Services/					
Other Support Services - Instructional Staff					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff	5,640.00	-	5,640.00	1,450.00	4,190.00
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries	74,839.00	1,900.00	76,739.00	76,688.92	50.08
Purchased Professional-Educ. Serv.		-			
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials	1,500.00	-	1,500.00		1,500.00
Other Objects		-			
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	81,979.00	1,900.00	83,879.00	78,138.92	5,740.08
Educational Media Services/School Library:					
Salaries	67,133.00	3,600.00	70,733.00	70,391.83	341.17
Purchased Prof. and Tech. Services	3,000.00	(3,000.00)			
Other Purchased Services	350.00	-	350.00		350.00
Supplies and Materials	11,044.00	3,000.00	14,044.00	13,114.81	929.19
Other Objects		-			
Total Educational Media Services/School Library	81,527.00	3,600.00	85,127.00	83,506.64	1,620.36
Instructional Staff Training Services:					
Purchased Professional - Educational Services	4,000.00	(750.00)	3,250.00	179.00	3,071.00
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		750.00	750.00	241.05	508.95
Supplies and Materials		-			
Other Objects		-			
Total Instructional Staff Training Services	4,000.00	-	4,000.00	420.05	3,579.95

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: LANDIS INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	$ 200,870.00	$ 7,600.00	$ 208,470.00	$ 206,674.90	$ 1,795.10
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants	150,969.00	8,800.00	159,769.00	154,541.18	5,227.82
Other Salaries		-			
Purchased Prof. and Tech. Services		-			
Other Purchased Services	7,330.00	-	7,330.00	3,238.60	4,091.40
Supplies and Materials	32,660.00	-	32,660.00	28,643.53	4,016.47
Other Objects	1,000.00	-	1,000.00	-	1,000.00
Total Support Services School Administration	392,829.00	16,400.00	409,229.00	393,098.21	16,130.79
Other Operating and Maintenance of Plant					
Salaries	69,431.00	9,700.00	79,131.00	78,189.39	941.61
General Supplies	1,000.00	-	1,000.00	891.53	108.47
Total Other Operations and Maintenance of Plant Services	70,431.00	9,700.00	80,131.00	79,080.92	1,050.08
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	3,000.00	-	3,000.00	199.56	2,800.44
Total Student Transportation Services	3,000.00	-	3,000.00	199.56	2,800.44
Undistibuted Expenditures Before Unallocated Benefits	1,095,041.00	44,900.00	1,139,941.00	1,073,554.64	66,386.36
Unallocated Benefits:					
Group Insurance	6,109.00	-	6,109.00	5,184.14	924.86
Social Security Contributions	50,827.00	-	50,827.00	42,097.23	8,729.77
T.P.A.F. Contributions - ERIP		-			
Other Retirement Contributions - Regular		-			
Other Retirement Contributions - ERIP		-			
Unemployment Compensation		-			
Workmen's Compensation	32,807.00	7,000.00	39,807.00	38,969.95	837.05
Health Benefits	1,057,223.00	(7,950.00)	1,049,273.00	1,024,995.53	24,277.47
Tuition Reimbursement	792.00	700.00	1,492.00	1,219.94	272.06
Other Employee Benefits	1,642.00	250.00	1,892.00	1,735.71	156.29
Total Personal Services - Employee Benefits	1,149,400.00	-	1,149,400.00	1,114,202.50	35,197.50
Total Undistributed Expenditures	2,244,441.00	44,900.00	2,289,341.00	2,187,757.14	101,583.86
Total General Current Expense	5,815,279.00	303,064.00	6,118,343.00	5,908,150.66	210,192.34
Capital Outlay:					
Equipment:					
Preschool / Kindergarten		-			
Grades 1 - 5		-			
Grades 6-8		-			
Grades 9-12		-			
Special Services					
Cognitive - Mild		-			
Cognitive - Moderate		-			
Learning and/or Language Disabilities		-			
Visual Impairments		-			
Auditory Impairments		-			
Behavioral Disabilities		-			
Multiple Disabilities		-			
Resource Room/Resource Center		-			
Autism		-			
Preschool Disabilities - Part-Time		-			
Autism		-			
Preschool Disabilities - Full-Time		-			
Cognitive - Severe		-			
Basic Skills/Remedial - Instruction		-			
Bilingual Education - Instruction		-			
Vocational Programs - Local - Instruction		-			
School Sponsored and Other Instr. Programs		-			
Undistributed Expenditures:					
Instruction		-			
School Sponsored and Other - Instructional		-			
Support Services - Students - Regular		-			
Support Services - Instructional Staff		-			
School Administration		-			
Operation and Maintenance of Plant Services	2,200.00	-	2,200.00	2,200.00	
Special Schools (All Programs)		-			
Total Equipment	2,200.00	-	2,200.00	2,200.00	-
Total Capital Outlay	2,200.00	-	2,200.00	2,200.00	-
Total School Based Expenditures	5,817,479.00	303,064.00	6,120,543.00	5,910,350.66	210,192.34

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: LANDIS INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Financing Sources:					
Operating Transfer In	$ 5,815,279.00	$ 303,064.00	$ 6,118,343.00	$ 5,908,150.66	$ 210,192.34
Total Other Financing Sources	5,815,279.00	303,064.00	6,118,343.00	5,908,150.66	210,192.34
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,200.00)	-	(2,200.00)	(2,200.00)	0.00
Fund Balances, July 1	2,200.00	-	2,200.00	2,200.00	-
Fund Balances, June 30	$ -	$ -	$ -	$ 0.00	$ 0.00

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5 Salaries of Teachers	205,708.00	(107,150.64)	98,557.36	98,557.36	
Grades 6-8 Salaries of Teachers	2,112,427.00	99,800.00	2,212,227.00	2,209,822.79	2,404.21
Grades 9-12 Salaries of Teachers		-			
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	25,988.00	4,900.00	30,888.00	29,050.37	1,837.63
Purchased Professional/Educational Services	3,500.00	-	3,500.00	2,050.00	1,450.00
Purchased Technical Services		-			
Other Purchased Services	35,722.00	-	35,722.00	28,292.27	7,429.73
General Supplies	237,433.00	(1,200.00)	236,233.00	220,565.13	15,667.87
Textbooks	10,000.00	-	10,000.00	8,597.87	1,402.13
Other Objects		1,200.00	1,200.00	1,200.00	
Total Regular Programs - Instruction	2,630,778.00	(2,450.64)	2,628,327.36	2,598,135.79	30,191.57
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-	-		
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	337,038.00	1,700.00	338,738.00	272,322.30	66,415.70
Other Salaries for Instruction	157,081.00	(5,300.00)	151,781.00	120,430.12	31,350.88
Purchased Professional-Educational Services	700.00	-	700.00		700.00
Purchased Technical Services	1,000.00	-	1,000.00		1,000.00
Other Purchased Services (400-500 series)	250.00	-	250.00		250.00
General Supplies	72,213.00	-	72,213.00	69,837.45	2,375.55
Textbooks	5,000.00	-	5,000.00	846.01	4,153.99
Other Objects	2,700.00	-	2,700.00	498.59	2,201.41
Total Learning and/or Language Disabilities	575,982.00	(3,600.00)	572,382.00	463,934.47	108,447.53
Visual Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Auditory Impairments	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOC

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Behavioral Disabilities:					
Salaries of Teachers	$ 115,934.00	$ 7,000.00	$ 122,934.00	$ 120,920.14	$ 2,013.86
Other Salaries for Instruction	69,632.00	12,700.00	82,332.00	80,363.40	1,968.60
Purchased Professional-Educational Services	700.00	-	700.00		700.00
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	400.00	-	400.00		400.00
General Supplies	22,590.00	-	22,590.00	14,251.68	8,338.32
Textbooks	4,800.00	-	4,800.00		4,800.00
Other Objects	2,600.00	-	2,600.00	2,162.94	437.06
Total Behavioral Disabilities	216,656.00	19,700.00	236,356.00	217,698.16	18,657.84
Multiple Disabilities					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Multiple Disabilites	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	420,084.00	3,300.00	423,384.00	412,428.10	10,955.90
Other Salaries for Instruction	67,197.00	8,600.00	75,797.00	73,765.35	2,031.65
Purchaed Professional-Educational Services	65,000.00	20,000.00	85,000.00	21,570.00	63,430.00
Purchased Technical Services	2,000.00	(500.00)	1,500.00		1,500.00
Other Purchased Services (400-500 series)	2,200.00	-	2,200.00	103.98	2,096.02
General Supplies	20,610.00	500.00	21,110.00	20,519.33	590.67
Textbooks	600.00	-	600.00		600.00
Other Objects	3,320.00	-	3,320.00	904.96	2,415.04
Total Resource Room/Resource Center	581,011.00	31,900.00	612,911.00	529,291.72	83,619.28
Autism:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Autism	-	-	-	-	-
Preschool Disabilities - Part-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Full-Time	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOC

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Cognitive - Severe:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive-Severe	-	-	-	-	-
Total Special Education - Instruction	1,373,649.00	48,000.00	1,421,649.00	1,210,924.35	210,724.65
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	216,986.00	135,907.00	352,893.00	351,067.82	1,825.18
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	1,800.00	-	1,800.00		1,800.00
Textbooks		-			
Other Objects		-			
Total Basic Skills/Remedial - Instruction	218,786.00	135,907.00	354,693.00	351,067.82	3,625.18
Bilingual Education - Instruction:					
Salaries of Teachers	15,865.00	1,800.00	17,665.00	16,579.02	1,085.98
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	450.00	-	450.00		450.00
Textbooks		-			
Other Objects		-			
Total Bilingual Education - Instruction	16,315.00	1,800.00	18,115.00	16,579.02	1,535.98
Vocational Programs - Local Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Vocational Programs - Local Instruction	-	-	-	-	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	31,934.00	-	31,934.00	26,725.25	5,208.75
Purchased Services	2,900.00	-	2,900.00		2,900.00
Supplies & Materials	3,650.00	-	3,650.00		3,650.00
Other Objects		-			
Total School Sponsored Cocurricular Activities - Instruction	38,484.00	-	38,484.00	26,725.25	11,758.75
School Sponsored Athletics - Instruction:					
Salaries	18,750.00	-	18,750.00	17,325.00	1,425.00
Purchased Services (300-500 Series)	1,500.00	-	1,500.00		1,500.00
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Athletics - Instruction	20,250.00	-	20,250.00	17,325.00	2,925.00

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOC

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Other Instructional Programs - Instruction:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
	-	-	-	-	-
Total Instruction	4,298,262.00	183,256.36	4,481,518.36	4,220,757.23	260,761.13
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	67,539.00	3,100.00	70,639.00	68,418.51	2,220.49
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	1,600.00	-	1,600.00	231.53	1,368.47
Supplies and Materials	700.00	-	700.00		700.00
Other Objects		-			
Total Attendance and Social Work Services	69,839.00	3,100.00	72,939.00	68,650.04	4,288.96
Health Services:					
Salaries	169,413.00	7,600.00	177,013.00	176,402.98	610.02
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	200.00	-	200.00	167.30	32.70
Supplies and Materials	5,100.00	-	5,100.00	3,299.64	1,800.36
Other Objects		-			
Total Health Services	174,713.00	7,600.00	182,313.00	179,869.92	2,443.08
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	179,550.00	8,300.00	187,850.00	187,105.00	745.00
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries	70,308.00	5,900.00	76,208.00	75,438.96	769.04
Purchased Professional - Educational Services		-			
Other Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)	1,086.00	2,900.00	3,986.00	2,982.45	1,003.55
Supplies and Materials	750.00	9,500.00	10,250.00	9,919.55	330.45
Other Objects		-			
Total Other Support Services - Students - Regular	251,694.00	26,600.00	278,294.00	275,445.96	2,848.04
Improvement of Instruction Services/ Other Support Services - Instructional Staff					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff	1,000.00	-	1,000.00		1,000.00
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries	49,162.00	2,200.00	51,362.00	51,262.02	99.98
Purchased Professional-Educ. Serv.		-			
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials	100.00	-	100.00		100.00
Other Objects		-			
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	50,262.00	2,200.00	52,462.00	51,262.02	1,199.98
Educational Media Services/School Library:					
Salaries	70,639.00	3,300.00	73,939.00	72,706.10	1,232.90
Purchased Prof. and Tech. Services		-			
Other Purchased Services	1,886.00	-	1,886.00	935.40	950.60
Supplies and Materials	25,900.00	(2,000.00)	23,900.00	22,009.60	1,890.40
Other Objects		-			
Total Educational Media Services/School Library	98,425.00	1,300.00	99,725.00	95,651.10	4,073.90
Instructional Staff Training Services:					
Purchased Professional - Educational Services	7,500.00	-	7,500.00	5,364.50	2,135.50
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services	2,500.00	-	2,500.00	288.94	2,211.06
Supplies and Materials	500.00	-	500.00		500.00
Other Objects		-			
Total Instructional Staff Training Services	10,500.00	-	10,500.00	5,653.44	4,846.56

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOO

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	$ 207,435.00	$ 10,200.00	$ 217,635.00	$ 216,883.96	$ 751.04
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants	104,834.00	5,400.00	110,234.00	107,462.52	2,771.48
Other Salaries		-			
Purchased Prof. and Tech. Services		-		-	
Other Purchased Services	10,233.00	-	10,233.00	3,567.91	6,665.09
Supplies and Materials	11,805.00	2,500.00	14,305.00	13,816.49	488.51
Other Objects		-			
Total Support Services School Administration	334,307.00	18,100.00	352,407.00	341,730.88	10,676.12
Other Operating and Maintenance of Plant					
Salaries	104,089.00	4,600.00	108,689.00	100,621.82	8,067.18
General Supplies	3,000.00	-	3,000.00	1,172.35	1,827.65
Total Other Operations and Maintenance of Plant Services	107,089.00	4,600.00	111,689.00	101,794.17	9,894.83
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	4,000.00	-	4,000.00	3,707.36	292.64
Total Student Transportation Services	4,000.00	-	4,000.00	3,707.36	292.64
Undistibuted Expenditures Before Unallocated Benefits	1,100,829.00	63,500.00	1,164,329.00	1,123,764.89	40,564.11
Unallocated Benefits:					
Group Insurance	8,355.00	-	8,355.00	8,002.88	352.12
Social Security Contributions	71,745.00	-	71,745.00	57,702.46	14,042.54
T.P.A.F. Contributions - ERIP		-			
Other Retirement Contributions - Regular		-			
Other Retirement Contributions - ERIP		-			
Unemployment Compensation		-			
Workmen's Compensation	40,281.00	8,068.70	48,349.70	43,138.81	5,210.89
Health Benefits	1,216,974.00	(62,090.00)	1,154,884.00	1,086,315.24	68,568.76
Tuition Reimbursement	1,102.00	1,350.00	2,452.00	1,982.48	469.52
Other Employee Benefits	1,903.00	-	1,903.00	804.14	1,098.86
Total Personal Services - Employee Benefits	1,340,360.00	(52,671.30)	1,287,688.70	1,197,946.01	89,742.69
Total Undistributed Expenditures	2,441,189.00	10,828.70	2,452,017.70	2,321,710.90	130,306.80
Total General Current Expense	6,739,451.00	194,085.06	6,933,536.06	6,542,468.13	391,067.93
Capital Outlay:					
Equipment:					
Preschool / Kindergarten		-			
Grades 1 - 5		-			
Grades 6-8		-			
Grades 9-12		-			
Special Services					
Cognitive - Mild		-			
Cognitive - Moderate		-			
Learning and/or Language Disabilities		-			
Visual Impairments		-			
Auditory Impairments		-			
Behavioral Disabilities		-			
Multiple Disabilities		-			
Resource Room/Resource Center		-			
Autisim		-			
Preschool Disabilities - Part-Time		-			
Autism		-			
Preschool Disabilities - Full-Time		-			
Cognitive - Severe		-			
Basic Skills/Remedial - Instruction		-			
Bilingual Education - Instruction		-			
Vocational Programs - Local - Instruction		-			
School Sponsored and Other Instr. Programs		-			
Undistributed Expenditures:					
Instruction		-			
School Sponsored and Other - Instructional		-			
Support Services - Students - Regular		-			
Support Services - Instructional Staff		-			
School Administration		-			
Operation and Maintenance of Plant Services		-			
Special Schools (All Programs)		-			
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total School Based Expenditures	6,739,451.00	194,085.06	6,933,536.06	6,542,468.13	391,067.93

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOC

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Other Financing Sources:					
Operating Transfer In	$ 6,739,451.00	$ 194,085.06	$ 6,933,536.06	$ 6,542,468.13	$ 391,067.93
Total Other Financing Sources	6,739,451.00	194,085.06	6,933,536.06	6,542,468.13	391,067.93
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	0.00	-	-	-
Fund Balances, July 1		-	-	-	-
Fund Balances, June 30	$ -	$ 0.00	$ -	$ -	$ -

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: DANE BARSE PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO BUDGET
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	$ 145,829.00	$ 11,600.00	$ 157,429.00	$ 153,346.94	$ 4,082.06
Grades 1-5 Salaries of Teachers	1,413,202.00	(63,200.00)	1,350,002.00	1,293,333.72	56,668.28
Grades 6-8 Salaries of Teachers		-			
Grades 9-12 Salaries of Teachers		-			
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	123,316.00	7,600.00	130,916.00	127,891.94	3,024.06
Purchased Professional/Educational Services	9,500.00	(4,000.00)	5,500.00		5,500.00
Purchased Technical Services		-			
Other Purchased Services	19,600.00	10,000.00	29,600.00	20,742.07	8,857.93
General Supplies	123,458.00	46,278.00	169,736.00	168,097.72	1,638.28
Textbooks	11,000.00	(6,000.00)	5,000.00	442.02	4,557.98
Other Objects		-			
Total Regular Programs - Instruction	1,845,905.00	2,278.00	1,848,183.00	1,763,854.41	84,328.59
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	98,414.00	4,300.00	102,714.00	100,715.58	1,998.42
Other Salaries for Instruction	106,032.00	6,200.00	112,232.00	101,306.58	10,925.42
Purchased Professional-Educational Services	2,000.00	-	2,000.00		2,000.00
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	560.00	-	560.00	216.00	344.00
General Supplies	17,860.00	-	17,860.00	16,567.60	1,292.40
Textbooks	2,000.00	-	2,000.00		2,000.00
Other Objects	6,500.00	(500.00)	6,000.00	689.53	5,310.47
Total Cognitive - Mild	233,366.00	10,000.00	243,366.00	219,495.29	23,870.71
Cognitive - Moderate:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
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 (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Auditory Impairments	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: DANE BARSE PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO BUDGET
Behavioral Disabilities:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Multiple Disabilites	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	322,582.00	3,300.00	325,882.00	212,315.12	113,566.88
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	1,150.00	-	1,150.00		1,150.00
General Supplies	7,800.00	-	7,800.00	7,626.40	173.60
Textbooks	600.00	-	600.00		600.00
Other Objects		-			
Total Resource Room/Resource Center	332,132.00	3,300.00	335,432.00	219,941.52	115,490.48
Autism:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Autism	-	-	-	-	-
Preschool Disabilities - Part-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Full-Time	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: DANE BARSE PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO BUDGET
Cognitive - Severe:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive-Severe	-	-	-	-	-
Total Special Education - Instruction	565,498.00	13,300.00	578,798.00	439,436.81	139,361.19
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	185,648.00	123,900.00	309,548.00	307,990.80	1,557.20
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Basic Skills/Remedial - Instruction	185,648.00	123,900.00	309,548.00	307,990.80	1,557.20
Bilingual Education - Instruction:					
Salaries of Teachers	23,206.00	-	23,206.00	18,201.05	5,004.95
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	3,000.00	500.00	3,500.00	3,184.95	315.05
Textbooks		-			
Other Objects		-			
Total Bilingual Education - Instruction	26,206.00	500.00	26,706.00	21,386.00	5,320.00
Vocational Programs - Local Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Vocational Programs - Local Instruction	-	-	-	-	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	25,500.00	-	25,500.00	10,209.50	15,290.50
Purchased Services		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Cocurricular Activities - Instruction	25,500.00	-	25,500.00	10,209.50	15,290.50
School Sponsored Athletics - Instruction:					
Salaries		-			
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Athletics - Instruction	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: DANE BARSE PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO BUDGET
Other Instructional Programs - Instruction:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
	-	-	-	-	-
Total Instruction	2,648,757.00	139,978.00	2,788,735.00	2,542,877.52	245,857.48
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	58,085.00	2,300.00	60,385.00	59,488.61	896.39
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	1,150.00	-	1,150.00	64.86	1,085.14
Supplies and Materials	1,000.00	-	1,000.00	218.13	781.87
Other Objects		-			
Total Attendance and Social Work Services	60,235.00	2,300.00	62,535.00	59,771.60	2,763.40
Health Services:					
Salaries	95,324.00	4,300.00	99,624.00	98,028.78	1,595.22
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	200.00	-	200.00	190.15	9.85
Supplies and Materials	1,800.00	-	1,800.00	1,781.97	18.03
Other Objects	150.00	-	150.00		150.00
Total Health Services	97,474.00	4,300.00	101,774.00	100,000.90	1,773.10
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	114,727.00	6,900.00	121,627.00	120,547.06	1,079.94
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		-			
Purchased Professional - Educational Services		-			
Other Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)	400.00	-	400.00	30.00	370.00
Supplies and Materials	1,750.00	-	1,750.00	524.86	1,225.14
Other Objects		-			
Total Other Support Services - Students - Regular	116,877.00	6,900.00	123,777.00	121,101.92	2,675.08
Improvement of Instruction Services/					
Other Support Services - Instructional Staff					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff	5,000.00	-	5,000.00	4,181.25	818.75
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		39,846.00	39,846.00	38,844.70	1,001.30
Purchased Professional-Educ. Serv.		-			
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials	200.00	-	200.00		200.00
Other Objects		-			
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	5,200.00	39,846.00	45,046.00	43,025.95	2,020.05
Educational Media Services/School Library:					
Salaries	65,215.00	6,900.00	72,115.00	71,987.16	127.84
Purchased Prof. and Tech. Services	1,500.00	(200.00)	1,300.00		1,300.00
Other Purchased Services	200.00	200.00	400.00	225.00	175.00
Supplies and Materials	9,800.00	-	9,800.00	9,728.76	71.24
Other Objects	550.00	-	550.00	475.00	75.00
Total Educational Media Services/School Library	77,265.00	6,900.00	84,165.00	82,415.92	1,749.08
Instructional Staff Training Services:					
Purchased Professional - Educational Services	16,500.00	(10,000.00)	6,500.00	6,329.00	171.00
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services	11,500.00	-	11,500.00	6,352.42	5,147.58
Supplies and Materials	1,000.00	-	1,000.00	925.00	75.00
Other Objects		-			
Total Instructional Staff Training Services	29,000.00	(10,000.00)	19,000.00	13,606.42	5,393.58

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: DANE BARSE PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO BUDGET
Support Services School Administration:					
Salaries of Principals/Assistant Principals	$ 107,535.00	$ 8,300.00	$ 115,835.00	$ 115,296.02	$ 538.98
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants	72,092.00	(7,500.00)	64,592.00	58,649.87	5,942.13
Other Salaries		-			
Purchased Prof. and Tech. Services		-			
Other Purchased Services	8,570.00	-	8,570.00	1,583.18	6,986.82
Supplies and Materials	16,200.00	-	16,200.00	16,200.00	
Other Objects	4,600.00	(2,000.00)	2,600.00	648.00	1,952.00
Total Support Services School Administration	208,997.00	(1,200.00)	207,797.00	192,377.07	15,419.93
Other Operating and Maintenance of Plant					
Salaries	22,043.00	1,000.00	23,043.00	20,827.46	2,215.54
General Supplies	1,280.00	-	1,280.00	1,158.16	121.84
Total Other Operations and Maintenance of Plant Services	23,323.00	1,000.00	24,323.00	21,985.62	2,337.38
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	21,278.00	(21,278.00)	-	-	-
Total Student Transportation Services	21,278.00	(21,278.00)	-	-	-
Undistibuted Expenditures Before Unallocated Benefits	639,649.00	28,768.00	668,417.00	634,285.40	34,131.60
Unallocated Benefits:					
Group Insurance	4,599.00	600.00	5,199.00	4,977.13	221.87
Social Security Contributions	36,242.00	3,000.00	39,242.00	39,073.64	168.36
T.P.A.F. Contributions - ERIP		-			
Other Retirement Contributions - Regular		-			
Other Retirement Contributions - ERIP		-			
Unemployment Compensation		-			
Workmen's Compensation	20,259.00	3,500.00	23,759.00	23,759.00	
Health Benefits	746,175.00	(8,400.00)	737,775.00	665,337.06	72,437.94
Tuition Reimbursement	657.00	850.00	1,507.00	1,303.29	203.71
Other Employee Benefits	778.00	450.00	1,228.00	978.44	249.56
Total Personal Services - Employee Benefits	808,710.00	-	808,710.00	735,428.56	73,281.44
Total Undistributed Expenditures	1,448,359.00	28,768.00	1,477,127.00	1,369,713.96	107,413.04
Total General Current Expense	4,097,116.00	168,746.00	4,265,862.00	3,912,591.48	353,270.52
Capital Outlay:					
Equipment:					
Preschool / Kindergarten		-			
Grades 1 - 5		-			
Grades 6-8		-			
Grades 9-12		-			
Special Services					
Cognitive - Mild		-			
Cognitive - Moderate		-			
Learning and/or Language Disabilities		-			
Visual Impairments		-			
Auditory Impairments		-			
Behavioral Disabilities		-			
Multiple Disabilities		-			
Resource Room/Resource Center		-			
Autisim		-			
Preschool Disabilities - Part-Time		-			
Autism		-			
Preschool Disabilities - Full-Time		-			
Cognitive - Severe		-			
Basic Skills/Remedial - Instruction		-			
Bilingual Education - Instruction		-			
Vocational Programs - Local - Instruction		-			
School Sponsored and Other Instr. Programs		-			
Undistributed Expenditures:					
Instruction		-			
School Sponsored and Other - Instructional		-			
Support Services - Students - Regular		-			
Support Services - Instructional Staff		-			
School Administration		-			
Operation and Maintenance of Plant Services		-			
Special Schools (All Programs)		-			
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total School Based Expenditures	4,097,116.00	168,746.00	4,265,862.00	3,912,591.48	353,270.52

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: DANE BARSE PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO BUDGET
Other Financing Sources:					
Operating Transfer In	$ 4,097,116.00	$ 168,746.00	$ 4,265,862.00	$ 3,912,591.48	$ 353,270.52
Total Other Financing Sources	4,097,116.00	168,746.00	4,265,862.00	3,912,591.48	353,270.52
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1		-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: CUNNINGHAM PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	$ 266,342.00	$ (143,851.83)	$ 122,490.17	$ 122,490.17	$ -
Grades 1-5 Salaries of Teachers	1,293,433.00	(767,607.53)	525,825.47	525,825.47	
Grades 6-8 Salaries of Teachers		-			
Grades 9-12 Salaries of Teachers		-			
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	126,434.00	(71,331.42)	55,102.58	55,102.58	
Purchased Professional/Educational Services	6,300.00	(5,064.14)	1,235.86	1,235.86	
Purchased Technical Services		-			
Other Purchased Services	19,096.00	(9,371.43)	9,724.57	9,724.57	
General Supplies	158,794.00	(91,718.58)	67,075.42	67,075.42	
Textbooks		11,059.34	11,059.34	11,059.34	
Other Objects		-			
Total Regular Programs - Instruction	1,870,399.00	(1,077,885.59)	792,513.41	792,513.41	-
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	48,312.00	(28,261.66)	20,050.34	20,050.34	
Other Salaries for Instruction	44,473.00	(27,637.30)	16,835.70	16,835.70	
Purchased Professional-Educational Services	2,000.00	(2,000.00)			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	330.00	(330.00)			
General Supplies	8,680.00	(6,518.10)	2,161.90	2,161.90	
Textbooks		-			
Other Objects	3,250.00	(3,250.00)			
Total Cognitive - Mild	107,045.00	(67,997.06)	39,047.94	39,047.94	-
Cognitive - Moderate:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
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 (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Auditory Impairments	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: CUNNINGHAM PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Behavioral Disabilities:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Multiple Disabilites	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	204,818.00	(116,388.61)	88,429.39	88,429.39	
Other Salaries for Instruction	17,136.00	(17,136.00)			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	920.00	(920.00)			
General Supplies	6,700.00	(6,700.00)			
Textbooks	600.00	(600.00)			
Other Objects		-			
Total Resource Room/Resource Center	230,174.00	(141,744.61)	88,429.39	88,429.39	-
Autism:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Autism	-	-	-	-	-
Preschool Disabilities - Part-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Full-Time	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: CUNNINGHAM PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Cognitive - Severe:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive-Severe	-	-	-	-	-
Total Special Education - Instruction	337,219.00	(209,741.67)	127,477.33	127,477.33	-
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	185,648.00	(77,849.95)	107,798.05	107,798.05	
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		543.60	543.60	543.60	
Textbooks		-			
Other Objects		-			
Total Basic Skills/Remedial - Instruction	185,648.00	(77,306.35)	108,341.65	108,341.65	-
Bilingual Education - Instruction:					
Salaries of Teachers	52,764.00	(29,485.50)	23,278.50	23,278.50	
Other Salaries for Instruction		755.50	755.50	755.50	
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	850.00	1,740.05	2,590.05	2,590.05	
Textbooks		-			
Other Objects		-			
Total Bilingual Education - Instruction	53,614.00	(26,989.95)	26,624.05	26,624.05	-
Vocational Programs - Local Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Vocational Programs - Local Instruction	-	-	-	-	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	16,124.00	(11,628.00)	4,496.00	4,496.00	
Purchased Services		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Cocurricular Activities - Instruction	16,124.00	(11,628.00)	4,496.00	4,496.00	-
School Sponsored Athletics - Instruction:					
Salaries		-			
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Athletics - Instruction	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: CUNNINGHAM PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Instructional Programs - Instruction:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
	-	-	-	-	-
Total Instruction	2,463,004.00	(1,403,551.56)	1,059,452.44	1,059,452.44	-
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	50,553.00	(28,343.23)	22,209.77	22,209.77	
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	698.00	(485.27)	212.73	212.73	
Supplies and Materials	1,277.00	(1,277.00)			
Other Objects		-			
Total Attendance and Social Work Services	52,528.00	(30,105.50)	22,422.50	22,422.50	-
Health Services:					
Salaries	151,252.00	(82,364.38)	68,887.62	68,887.62	
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	200.00	(190.91)	9.09	9.09	
Supplies and Materials	3,600.00	(2,759.75)	840.25	840.25	
Other Objects		-			
Total Health Services	155,052.00	(85,315.04)	69,736.96	69,736.96	-
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	103,769.00	(58,512.05)	45,256.95	45,256.95	
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		-			
Purchased Professional - Educational Services	600.00	(600.00)			
Other Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)	6,908.00	(6,864.35)	43.65	43.65	
Supplies and Materials	2,813.00	(2,085.40)	727.60	727.60	
Other Objects	1,300.00	(1,300.00)			
Total Other Support Services - Students - Regular	115,390.00	(69,361.80)	46,028.20	46,028.20	-
Improvement of Instruction Services/					
Other Support Services - Instructional Staff					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		-			
Purchased Professional-Educ. Serv.		-			
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services	1,150.00	14,740.97	15,890.97	15,890.97	
Supplies and Materials		-			
Other Objects		-			
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	1,150.00	14,740.97	15,890.97	15,890.97	-
Educational Media Services/School Library:					
Salaries	89,090.00	(50,483.40)	38,606.60	38,606.60	
Purchased Prof. and Tech. Services		-			
Other Purchased Services	1,000.00	(1,000.00)			
Supplies and Materials	18,810.00	(9,685.45)	9,124.55	9,124.55	
Other Objects		-			
Total Educational Media Services/School Library	108,900.00	(61,168.85)	47,731.15	47,731.15	-
Instructional Staff Training Services:					
Purchased Professional - Educational Services	4,625.00	(3,725.00)	900.00	900.00	
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials	2,600.00	(988.58)	1,611.42	1,611.42	
Other Objects		-			
Total Instructional Staff Training Services	7,225.00	(4,713.58)	2,511.42	2,511.42	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: CUNNINGHAM PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	$ 98,410.00	$ (46,817.03)	$ 51,592.97	$ 51,592.97	
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants	89,343.00	(48,551.79)	40,791.21	40,791.21	
Other Salaries		-			
Purchased Prof. and Tech. Services		-			
Other Purchased Services	3,854.00	(2,970.63)	883.37	883.37	
Supplies and Materials	24,600.00	(17,855.20)	6,744.80	6,744.80	
Other Objects	600.00	(600.00)			
Total Support Services School Administration	216,807.00	(116,794.65)	100,012.35	100,012.35	-
Other Operating and Maintenance of Plant					
Salaries	28,773.00	(10,408.27)	18,364.73	18,364.73	
General Supplies	953.00	(778.85)	174.15	174.15	
Total Other Operations and Maintenance of Plant Services	29,726.00	(11,187.12)	18,538.88	18,538.88	-
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	3,000.00	(3,000.00)	-	-	
Total Student Transportation Services	3,000.00	(3,000.00)	-	-	-
Undistibuted Expenditures Before Unallocated Benefits	689,778.00	(366,905.57)	322,872.43	322,872.43	-
Unallocated Benefits:					
Group Insurance	4,190.00	(2,528.58)	1,661.42	1,661.42	
Social Security Contributions	40,667.00	(26,619.66)	14,047.34	14,047.34	
T.P.A.F. Contributions - ERIP		-			
Other Retirement Contributions - Regular		-			
Other Retirement Contributions - ERIP		-			
Unemployment Compensation		-			
Workmen's Compensation	22,323.00	(11,742.94)	10,580.06	10,580.06	
Health Benefits	761,010.00	(430,812.97)	330,197.03	330,197.03	
Tuition Reimbursement	641.00	(260.39)	380.61	380.61	
Other Employee Benefits	879.00	49.53	928.53	928.53	
Total Personal Services - Employee Benefits	829,710.00	(471,915.01)	357,794.99	357,794.99	-
Total Undistributed Expenditures	1,519,488.00	(838,820.58)	680,667.42	680,667.42	-
Total General Current Expense	3,982,492.00	(2,242,372.14)	1,740,119.86	1,740,119.86	-
Capital Outlay:					
Equipment:					
Preschool / Kindergarten		-			
Grades 1 - 5		-			
Grades 6-8		-			
Grades 9-12		-			
Special Services					
Cognitive - Mild		-			
Cognitive - Moderate		-			
Learning and/or Language Disabilities		-			
Visual Impairments		-			
Auditory Impairments		-			
Behavioral Disabilities		-			
Multiple Disabilities		-			
Resource Room/Resource Center		-			
Autisim		-			
Preschool Disabilities - Part-Time		-			
Autism		-			
Preschool Disabilities - Full-Time		-			
Cognitive - Severe		-			
Basic Skills/Remedial - Instruction		-			
Bilingual Education - Instruction		-			
Vocational Programs - Local - Instruction		-			
School Sponsored and Other Instr. Programs		-			
Undistributed Expenditures:					
Instruction		-			
School Sponsored and Other - Instructional		-			
Support Services - Students - Regular		-			
Support Services - Instructional Staff		-			
School Administration		-			
Operation and Maintenance of Plant Services		-			
Special Schools (All Programs)		-			
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total School Based Expenditures	3,982,492.00	(2,242,372.14)	1,740,119.86	1,740,119.86	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: CUNNINGHAM PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Financing Sources:					
Operating Transfer In	$ 3,982,492.00	$ (2,242,372.14)	$ 1,740,119.86	$ 1,740,119.86	$ -
Total Other Financing Sources	3,982,492.00	(2,242,372.14)	1,740,119.86	1,740,119.86	-
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1		-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	$ 253,028.00	$ 145,573.00	$ 398,601.00	$ 393,628.88	$ 4,972.12
Grades 1-5 Salaries of Teachers	1,598,288.00	(19,230.00)	1,579,058.00	1,574,126.21	4,931.79
Grades 6-8 Salaries of Teachers		-			
Grades 9-12 Salaries of Teachers		-			
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	125,084.00	51,615.00	176,699.00	174,335.50	2,363.50
Purchased Professional/Educational Services	10,300.00	-	10,300.00	8,290.00	2,010.00
Purchased Technical Services		-			
Other Purchased Services	32,664.00	-	32,664.00	16,896.43	15,767.57
General Supplies	201,118.00	-	201,118.00	199,804.39	1,313.61
Textbooks	28,000.00	(15,000.00)	13,000.00	10,006.20	2,993.80
Other Objects	800.00	-	800.00	739.82	60.18
Total Regular Programs - Instruction	2,249,282.00	162,958.00	2,412,240.00	2,377,827.43	34,412.57
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-	-		
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	303,028.00	(20,300.00)	282,728.00	269,067.59	13,660.41
Other Salaries for Instruction	191,402.00	9,700.00	201,102.00	187,870.41	13,231.59
Purchased Professional-Educational Services	1,000.00	-	1,000.00	800.00	200.00
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	1,150.00	-	1,150.00		1,150.00
General Supplies	46,850.00	-	46,850.00	40,241.65	6,608.35
Textbooks	2,620.00	-	2,620.00	173.01	2,446.99
Other Objects	7,550.00	-	7,550.00	3,717.13	3,832.87
Total Learning and/or Language Disabilities	553,600.00	(10,600.00)	543,000.00	501,869.79	41,130.21
Visual Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Auditory Impairments	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Behavioral Disabilities:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Multiple Disabilites	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	300,090.00	(7,700.00)	292,390.00	283,351.06	9,038.94
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	1,150.00	-	1,150.00		1,150.00
General Supplies	8,150.00	-	8,150.00	5,533.64	2,616.36
Textbooks	600.00	5,500.00	6,100.00	5,935.49	164.51
Other Objects		-			
Total Resource Room/Resource Center	309,990.00	(2,200.00)	307,790.00	294,820.19	12,969.81
Autism:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Autism	-	-	-	-	-
Preschool Disabilities - Part-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Full-Time	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Cognitive - Severe:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive-Severe	-	-	-	-	-
Total Special Education - Instruction	863,590.00	(12,800.00)	850,790.00	796,689.98	54,100.02
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	232,060.00	126,600.00	358,660.00	356,732.80	1,927.20
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Basic Skills/Remedial - Instruction	232,060.00	126,600.00	358,660.00	356,732.80	1,927.20
Bilingual Education - Instruction:					
Salaries of Teachers	51,944.00	4,200.00	56,144.00	55,403.04	740.96
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	1,700.00	-	1,700.00		1,700.00
Textbooks	1,500.00	-	1,500.00		1,500.00
Other Objects	200.00	-	200.00		200.00
Total Bilingual Education - Instruction	55,344.00	4,200.00	59,544.00	55,403.04	4,140.96
Vocational Programs - Local Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Vocational Programs - Local Instruction	-	-	-	-	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	27,173.00	-	27,173.00	14,048.00	13,125.00
Purchased Services		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Cocurricular Activities - Instruction	27,173.00	-	27,173.00	14,048.00	13,125.00
School Sponsored Athletics - Instruction:					
Salaries		-			
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Athletics - Instruction	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Other Instructional Programs - Instruction:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
	-	-	-	-	-
Total Instruction	3,427,449.00	280,958.00	3,708,407.00	3,600,701.25	107,705.75
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	47,908.00	3,600.00	51,508.00	50,461.61	1,046.39
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	2,000.00	1,750.00	3,750.00	3,743.73	6.27
Supplies and Materials	1,900.00	-	1,900.00	1,098.36	801.64
Other Objects		-			
Total Attendance and Social Work Services	51,808.00	5,350.00	57,158.00	55,303.70	1,854.30
Health Services:					
Salaries	140,195.00	(13,200.00)	126,995.00	124,154.84	2,840.16
Purchased Professional/Technical Services	250.00	-	250.00		250.00
Other Purchased Services (400-500 series)		650.00	650.00	306.58	343.42
Supplies and Materials	4,500.00	-	4,500.00	4,357.17	142.83
Other Objects	300.00	5.00	305.00	302.37	2.63
Total Health Services	145,245.00	(12,545.00)	132,700.00	129,120.96	3,579.04
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	124,251.00	5,500.00	129,751.00	128,700.89	1,050.11
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		-			
Purchased Professional - Educational Services		-			
Other Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)	500.00	-	500.00		500.00
Supplies and Materials	3,300.00	-	3,300.00	2,999.32	300.68
Other Objects	800.00	-	800.00	666.36	133.64
Total Other Support Services - Students - Regular	128,851.00	5,500.00	134,351.00	132,366.57	1,984.43
Improvement of Instruction Services/					
Other Support Services - Instructional Staff					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff	10,200.00	(1,750.00)	8,450.00	8,450.00	
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		39,420.00	39,420.00	38,844.34	575.66
Purchased Professional-Educ. Serv.		-			
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials		-			
Other Objects		-			
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	10,200.00	37,670.00	47,870.00	47,294.34	575.66
Educational Media Services/School Library:					
Salaries	64,960.00	2,733.00	67,693.00	66,736.86	956.14
Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials	6,625.00	250.00	6,875.00	6,510.34	364.66
Other Objects	700.00	-	700.00	613.95	86.05
Total Educational Media Services/School Library	72,285.00	2,983.00	75,268.00	73,861.15	1,406.85
Instructional Staff Training Services:					
Purchased Professional - Educational Services		15,000.00	15,000.00	14,970.00	30.00
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services	8,000.00	(3,000.00)	5,000.00	2,782.86	2,217.14
Supplies and Materials		-	-		
Other Objects		-			
Total Instructional Staff Training Services	8,000.00	12,000.00	20,000.00	17,752.86	2,247.14

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	$ 188,760.00	$ 10,100.00	$ 198,860.00	$ 198,850.08	$ 9.92
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants	70,572.00	8,900.00	79,472.00	75,247.34	4,224.66
Other Salaries		-			
Purchased Prof. and Tech. Services		-			
Other Purchased Services	9,300.00	-	9,300.00	3,616.43	5,683.57
Supplies and Materials	19,870.00	-	19,870.00	12,920.08	6,949.92
Other Objects	900.00	-	900.00	129.00	771.00
Total Support Services School Administration	289,402.00	19,000.00	308,402.00	290,762.93	17,639.07
Other Operating and Maintenance of Plant					
Salaries	52,538.00	2,400.00	54,938.00	54,217.97	720.03
General Supplies	2,500.00	-	2,500.00	1,139.10	1,360.90
Total Other Operations and Maintenance of Plant Services	55,038.00	2,400.00	57,438.00	55,357.07	2,080.93
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	3,000.00	(2,505.00)	495.00	495.00	
Total Student Transportation Services	3,000.00	(2,505.00)	495.00	495.00	-
Undistibuted Expenditures Before Unallocated Benefits	763,829.00	69,853.00	833,682.00	802,314.58	31,367.42
Unallocated Benefits:					
Group Insurance	7,737.00	750.00	8,487.00	8,340.80	146.20
Social Security Contributions	52,933.00	-	52,933.00	51,129.45	1,803.55
T.P.A.F. Contributions - ERIP		-			
Other Retirement Contributions - Regular		-			
Other Retirement Contributions - ERIP		-			
Unemployment Compensation		-			
Workmen's Compensation	29,726.00	5,000.00	34,726.00	34,451.05	274.95
Health Benefits	995,812.00	43,000.00	1,038,812.00	1,035,380.25	3,431.75
Tuition Reimbursement	996.00	1,350.00	2,346.00	2,004.78	341.22
Other Employee Benefits	1,506.00	250.00	1,756.00	1,603.74	152.26
Total Personal Services - Employee Benefits	1,088,710.00	50,350.00	1,139,060.00	1,132,910.07	6,149.93
Total Undistributed Expenditures	1,852,539.00	120,203.00	1,972,742.00	1,935,224.65	37,517.35
Total General Current Expense	5,279,988.00	401,161.00	5,681,149.00	5,535,925.90	145,223.10
Capital Outlay:					
Equipment:					
Preschool / Kindergarten		-			
Grades 1 - 5		-			
Grades 6-8		-			
Grades 9-12		-			
Special Services					
Cognitive - Mild		-			
Cognitive - Moderate		-			
Learning and/or Language Disabilities		-			
Visual Impairments		-			
Auditory Impairments		-			
Behavioral Disabilities		-			
Multiple Disabilities		-			
Resource Room/Resource Center		-			
Autisim		-			
Preschool Disabilities - Part-Time		-			
Autism		-			
Preschool Disabilities - Full-Time		-			
Cognitive - Severe		-			
Basic Skills/Remedial - Instruction		-			
Bilingual Education - Instruction		-			
Vocational Programs - Local - Instruction		-			
School Sponsored and Other Instr. Programs		-			
Undistributed Expenditures:					
Instruction		-			
School Sponsored and Other - Instructional		-			
Support Services - Students - Regular		-			
Support Services - Instructional Staff		-			
School Administration		-			
Operation and Maintenance of Plant Services		-			
Special Schools (All Programs)		-			
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total School Based Expenditures	5,279,988.00	401,161.00	5,681,149.00	5,535,925.90	145,223.10

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Other Financing Sources:					
Operating Transfer In	$ 5,279,988.00	$ 401,161.00	$ 5,681,149.00	$ 5,535,925.90	$ 145,223.10
Total Other Financing Sources	5,279,988.00	401,161.00	5,681,149.00	5,535,925.90	145,223.10
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	0.00
Fund Balances, July 1		-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ 0.00

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	$ 228,051.00	$ 8,700.00	$ 236,751.00	$ 235,483.19	$ 1,267.81
Grades 1-5 Salaries of Teachers	1,748,853.00	(72,500.00)	1,676,353.00	1,605,224.64	71,128.36
Grades 6-8 Salaries of Teachers		-			
Grades 9-12 Salaries of Teachers		-			
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	147,671.00	7,100.00	154,771.00	150,629.36	4,141.64
Purchased Professional/Educational Services	11,500.00	-	11,500.00	11,305.45	194.55
Purchased Technical Services		-			
Other Purchased Services	20,000.00	-	20,000.00	9,254.48	10,745.52
General Supplies	193,280.13	30,000.00	223,280.13	184,675.64	38,604.49
Textbooks	36,354.00	(30,000.00)	6,354.00		6,354.00
Other Objects		-			
Total Regular Programs - Instruction	2,385,709.13	(56,700.00)	2,329,009.13	2,196,572.76	132,436.37
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers		50,512.00	50,512.00	49,272.00	1,240.00
Other Salaries for Instruction		37,792.00	37,792.00	22,273.16	15,518.84
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		7,230.00	7,230.00	573.00	6,657.00
Textbooks		-			
Other Objects		-			
Total Cognitive - Mild	-	95,534.00	95,534.00	72,118.16	23,415.84
Cognitive - Moderate:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-	-		
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	242,762.00	(11,512.00)	231,250.00	229,611.19	1,638.81
Other Salaries for Instruction	158,183.00	(30,892.00)	127,291.00	126,021.53	1,269.47
Purchased Professional-Educational Services	1,000.00	-	1,000.00		1,000.00
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	920.00	-	920.00		920.00
General Supplies	28,920.00	(7,230.00)	21,690.00	21,676.61	13.39
Textbooks	2,320.00	-	2,320.00		2,320.00
Other Objects	6,100.00	-	6,100.00	1,467.35	4,632.65
Total Learning and/or Language Disabilities	440,205.00	(49,634.00)	390,571.00	378,776.68	11,794.32
Visual Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Auditory Impairments	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Behavioral Disabilities:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Multiple Disabilites	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	265,273.00	86,512.00	351,785.00	350,137.04	1,647.96
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	1,150.00	-	1,150.00		1,150.00
General Supplies	8,150.00	4,200.00	12,350.00	11,735.73	614.27
Textbooks	600.00	-	600.00		600.00
Other Objects		-			
Total Resource Room/Resource Center	275,173.00	90,712.00	365,885.00	361,872.77	4,012.23
Autism:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Autism	-	-	-	-	-
Preschool Disabilities - Part-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Full-Time	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Cognitive - Severe:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive-Severe	-	-	-	-	-
Total Special Education - Instruction	715,378.00	136,612.00	851,990.00	812,767.61	39,222.39
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	232,060.00	97,400.00	329,460.00	327,818.74	1,641.26
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Basic Skills/Remedial - Instruction	232,060.00	97,400.00	329,460.00	327,818.74	1,641.26
Bilingual Education - Instruction:					
Salaries of Teachers	49,095.00	2,800.00	51,895.00	51,225.02	669.98
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	3,585.00	-	3,585.00	3,261.67	323.33
Textbooks	1,500.00	-	1,500.00	1,169.37	330.63
Other Objects		-			
Total Bilingual Education - Instruction	54,180.00	2,800.00	56,980.00	55,656.06	1,323.94
Vocational Programs - Local Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Vocational Programs - Local Instruction	-	-	-	-	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	17,500.00	-	17,500.00	15,583.50	1,916.50
Purchased Services		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Cocurricular Activities - Instruction	17,500.00	-	17,500.00	15,583.50	1,916.50
School Sponsored Athletics - Instruction:					
Salaries		-			
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Athletics - Instruction	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Instructional Programs - Instruction:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
	-	-	-	-	-
Total Instruction	3,404,827.13	180,112.00	3,584,939.13	3,408,398.67	176,540.46
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	15,802.00	3,200.00	19,002.00	14,256.92	4,745.08
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	1,470.00	-	1,470.00	199.52	1,270.48
Supplies and Materials	3,560.00	-	3,560.00	2,877.98	682.02
Other Objects		-			
Total Attendance and Social Work Services	20,832.00	3,200.00	24,032.00	17,334.42	6,697.58
Health Services:					
Salaries	144,811.00	(100.00)	144,711.00	127,044.02	17,666.98
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	600.00	-	600.00		600.00
Supplies and Materials	5,146.18	-	5,146.18	4,872.64	273.54
Other Objects		-			
Total Health Services	150,557.18	(100.00)	150,457.18	131,916.66	18,540.52
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	114,634.00	7,400.00	122,034.00	118,781.12	3,252.88
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		-			
Purchased Professional - Educational Services		-			
Other Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)		-			
Supplies and Materials	5,640.00	-	5,640.00	4,495.55	1,144.45
Other Objects		-			
Total Other Support Services - Students - Regular	120,274.00	7,400.00	127,674.00	123,276.67	4,397.33
Improvement of Instruction Services/ Other Support Services - Instructional Staff					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff	5,000.00	-	5,000.00		5,000.00
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		33,961.00	33,961.00	33,910.80	50.20
Purchased Professional-Educ. Serv.	7,000.00	-	7,000.00		7,000.00
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials	8,330.00	(7,000.00)	1,330.00		1,330.00
Other Objects		-			
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	20,330.00	26,961.00	47,291.00	33,910.80	13,380.20
Educational Media Services/School Library:					
Salaries	97,197.00	3,100.00	100,297.00	100,032.88	264.12
Purchased Prof. and Tech. Services		-			
Other Purchased Services		4,000.00	4,000.00	3,598.26	401.74
Supplies and Materials	13,600.00	1,500.00	15,100.00	13,429.22	1,670.78
Other Objects		-			
Total Educational Media Services/School Library	110,797.00	8,600.00	119,397.00	117,060.36	2,336.64
Instructional Staff Training Services:					
Purchased Professional - Educational Services	15,000.00	(2,500.00)	12,500.00	900.00	11,600.00
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		1,500.00	1,500.00	1,118.22	381.78
Supplies and Materials	3,650.00	-	3,650.00		3,650.00
Other Objects		-			
Total Instructional Staff Training Services	18,650.00	(1,000.00)	17,650.00	2,018.22	15,631.78

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	$ 180,709.00	$ 13,500.00	$ 194,209.00	$ 193,112.14	$ 1,096.86
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants	92,903.00	5,000.00	97,903.00	83,218.95	14,684.05
Other Salaries		-			
Purchased Prof. and Tech. Services		-			
Other Purchased Services	2,500.00	500.00	3,000.00	2,501.50	498.50
Supplies and Materials	24,500.00	2,000.00	26,500.00	24,873.50	1,626.50
Other Objects		300.00	300.00	199.50	100.50
Total Support Services School Administration	300,612.00	21,300.00	321,912.00	303,905.59	18,006.41
Other Operating and Maintenance of Plant					
Salaries	41,497.00	6,200.00	47,697.00	46,585.07	1,111.93
General Supplies	1,300.00	-	1,300.00	1,043.83	256.17
Total Other Operations and Maintenance of Plant Services	42,797.00	6,200.00	48,997.00	47,628.90	1,368.10
Student Transportation Services:					
Contracted Services (Other than Between Home and School)		-			
Total Student Transportation Services	-	-	-	-	-
Undistibuted Expenditures Before Unallocated Benefits	784,849.18	72,561.00	857,410.18	777,051.62	80,358.56
Unallocated Benefits:					
Group Insurance	7,833.00	-	7,833.00	6,981.31	851.69
Social Security Contributions	47,895.00	-	47,895.00	44,883.00	3,012.00
T.P.A.F. Contributions - ERIP		-			
Other Retirement Contributions - Regular		-			
Other Retirement Contributions - ERIP		-			
Unemployment Compensation		-			
Workmen's Compensation	26,510.00	9,500.00	36,010.00	32,733.31	3,276.69
Health Benefits	962,695.00	(12,300.00)	950,395.00	938,417.92	11,977.08
Tuition Reimbursement	1,055.00	1,500.00	2,555.00	1,689.59	865.41
Other Employee Benefits	862.00	1,000.00	1,862.00	1,733.04	128.96
Total Personal Services - Employee Benefits	1,046,850.00	(300.00)	1,046,550.00	1,026,438.17	20,111.83
Total Undistributed Expenditures	1,831,699.18	72,261.00	1,903,960.18	1,803,489.79	100,470.39
Total General Current Expense	5,236,526.31	252,373.00	5,488,899.31	5,211,888.46	277,010.85
Capital Outlay:					
Equipment:					
Preschool / Kindergarten		-			
Grades 1 - 5		-			
Grades 6-8		-			
Grades 9-12		-			
Special Services					
Cognitive - Mild		-			
Cognitive - Moderate		-			
Learning and/or Language Disabilities		-			
Visual Impairments		-			
Auditory Impairments		-			
Behavioral Disabilities		-			
Multiple Disabilities		-			
Resource Room/Resource Center		-			
Autisim		-			
Preschool Disabilities - Part-Time		-			
Autism		-			
Preschool Disabilities - Full-Time		-			
Cognitive - Severe		-			
Basic Skills/Remedial - Instruction		-			
Bilingual Education - Instruction		-			
Vocational Programs - Local - Instruction		-			
School Sponsored and Other Instr. Programs		-			
Undistributed Expenditures:					
Instruction		-			
School Sponsored and Other - Instructional		-			
Support Services - Students - Regular		-			
Support Services - Instructional Staff		-			
School Administration		-			
Operation and Maintenance of Plant Services		-			
Special Schools (All Programs)		-			
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total School Based Expenditures	5,236,526.31	252,373.00	5,488,899.31	5,211,888.46	277,010.85

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Financing Sources:					
Operating Transfer In	$ 5,236,286.00	$ 252,373.00	$ 5,488,659.00	$ 5,211,648.15	$ 277,010.85
Total Other Financing Sources	5,236,286.00	252,373.00	5,488,659.00	5,211,648.15	277,010.85
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(240.31)	-	(240.31)	(240.31)	0.00
Fund Balances, July 1	240.31	-	240.31	240.31	-
Fund Balances, June 30	$ 0.00	$ -	$ 0.00	$ 0.00	$ 0.00

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	$ 124,144.00	$ 35,500.00	$ 159,644.00	$ 157,213.10	$ 2,430.90
Grades 1-5 Salaries of Teachers	967,294.00	(21,600.00)	945,694.00	923,584.31	22,109.69
Grades 6-8 Salaries of Teachers		-			
Grades 9-12 Salaries of Teachers		-			
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	88,086.00	8,600.00	96,686.00	96,686.00	
Purchased Professional/Educational Services	3,700.00	-	3,700.00	1,475.00	2,225.00
Purchased Technical Services		-			
Other Purchased Services	21,352.00	-	21,352.00	20,162.54	1,189.46
General Supplies	94,852.00	15,000.00	109,852.00	108,736.04	1,115.96
Textbooks	19,500.00	(15,000.00)	4,500.00		4,500.00
Other Objects		-			
Total Regular Programs - Instruction	1,318,928.00	22,500.00	1,341,428.00	1,307,856.99	33,571.01
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
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 (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Auditory Impairments	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Behavioral Disabilities:					
Salaries of Teachers	$ 304,022.00	$ 15,000.00	$ 319,022.00	$ 304,479.27	$ 14,542.73
Other Salaries for Instruction	216,679.00	10,800.00	227,479.00	208,966.79	18,512.21
Purchased Professional-Educational Services	1,000.00	-	1,000.00		1,000.00
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	1,380.00	-	1,380.00		1,380.00
General Supplies	40,680.00	-	40,680.00	40,593.39	86.61
Textbooks	2,560.00	-	2,560.00		2,560.00
Other Objects	9,000.00	-	9,000.00		9,000.00
Total Behavioral Disabilities	575,321.00	25,800.00	601,121.00	554,039.45	47,081.55
Multiple Disabilities					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Multiple Disabilites	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	263,337.00	6,100.00	269,437.00	165,149.31	104,287.69
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	1,150.00	-	1,150.00		1,150.00
General Supplies	8,150.00	-	8,150.00	7,632.41	517.59
Textbooks	600.00	-	600.00		600.00
Other Objects		-			
Total Resource Room/Resource Center	273,237.00	6,100.00	279,337.00	172,781.72	106,555.28
Autism:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Autism	-	-	-	-	-
Preschool Disabilities - Part-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Full-Time	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Cognitive - Severe:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive-Severe	-	-	-	-	-
Total Special Education - Instruction	848,558.00	31,900.00	880,458.00	726,821.17	153,636.83
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	185,648.00	46,400.00	232,048.00	213,405.37	18,642.63
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Basic Skills/Remedial - Instruction	185,648.00	46,400.00	232,048.00	213,405.37	18,642.63
Bilingual Education - Instruction:					
Salaries of Teachers	758,026.00	26,600.00	784,626.00	689,733.32	94,892.68
Other Salaries for Instruction	35,400.00	1,700.00	37,100.00	35,305.19	1,794.81
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	21,700.00	15,000.00	36,700.00	35,706.46	993.54
Textbooks	11,300.00	(10,150.00)	1,150.00	722.93	427.07
Other Objects		-			
Total Bilingual Education - Instruction	826,426.00	33,150.00	859,576.00	761,467.90	98,108.10
Vocational Programs - Local Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Vocational Programs - Local Instruction	-	-	-	-	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	19,044.00	-	19,044.00	13,343.75	5,700.25
Purchased Services		-			
Supplies & Materials	2,000.00	150.00	2,150.00	1,950.33	199.67
Other Objects		-			
Total School Sponsored Cocurricular Activities - Instruction	21,044.00	150.00	21,194.00	15,294.08	5,899.92
School Sponsored Athletics - Instruction:					
Salaries		-			
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Athletics - Instruction	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Instructional Programs - Instruction:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
	-	-	-	-	-
Total Instruction	3,200,604.00	134,100.00	3,334,704.00	3,024,845.51	309,858.49
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	97,018.00	8,300.00	105,318.00	103,979.26	1,338.74
Purchased Professional/Technical Services		200.00	200.00	200.00	
Other Purchased Services (400-500 series)	1,000.00	-	1,000.00	290.90	709.10
Supplies and Materials	3,000.00	-	3,000.00	2,532.47	467.53
Other Objects		-			
Total Attendance and Social Work Services	101,018.00	8,500.00	109,518.00	107,002.63	2,515.37
Health Services:					
Salaries	108,828.00	7,200.00	116,028.00	115,333.94	694.06
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	1,430.00	-	1,430.00		1,430.00
Supplies and Materials	2,900.00	-	2,900.00	2,740.40	159.60
Other Objects		-			
Total Health Services	113,158.00	7,200.00	120,358.00	118,074.34	2,283.66
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	147,647.00	6,800.00	154,447.00	154,377.96	69.04
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		-			
Purchased Professional - Educational Services		-			
Other Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)		-			
Supplies and Materials	2,550.00	-	2,550.00	2,489.52	60.48
Other Objects		-			
Total Other Support Services - Students - Regular	150,197.00	6,800.00	156,997.00	156,867.48	129.52
Improvement of Instruction Services/					
Other Support Services - Instructional Staff					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff	22,275.00	(2,000.00)	20,275.00	4,281.25	15,993.75
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		28,877.00	28,877.00	28,793.86	83.14
Purchased Professional-Educ. Serv.		-			
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials	3,888.52	-	3,888.52	3,888.52	
Other Objects		-			
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	26,163.52	26,877.00	53,040.52	36,963.63	16,076.89
Educational Media Services/School Library:					
Salaries	75,120.00	4,400.00	79,520.00	75,592.67	3,927.33
Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials	21,000.00	-	21,000.00	20,850.41	149.59
Other Objects		-			
Total Educational Media Services/School Library	96,120.00	4,400.00	100,520.00	96,443.08	4,076.92
Instructional Staff Training Services:					
Purchased Professional - Educational Services	10,000.00	-	10,000.00	10,000.00	
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services	1,500.00	-	1,500.00	199.00	1,301.00
Supplies and Materials	3,500.00	(2,500.00)	1,000.00		1,000.00
Other Objects	2,000.00	-	2,000.00	125.00	1,875.00
Total Instructional Staff Training Services	17,000.00	(2,500.00)	14,500.00	10,324.00	4,176.00

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	$ 202,530.00	$ 14,600.00	$ 217,130.00	$ 216,935.00	$ 195.00
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants	69,932.00	5,800.00	75,732.00	74,481.11	1,250.89
Other Salaries		-			
Purchased Prof. and Tech. Services		-			
Other Purchased Services	4,752.00	-	4,752.00	108.77	4,643.23
Supplies and Materials	12,830.01	-	12,830.01	12,830.01	
Other Objects		400.00	400.00	367.40	32.60
Total Support Services School Administration	290,044.01	20,800.00	310,844.01	304,722.29	6,121.72
Other Operating and Maintenance of Plant					
Salaries	31,292.00	3,600.00	34,892.00	33,939.15	952.85
General Supplies	1,500.00	-	1,500.00	438.27	1,061.73
Total Other Operations and Maintenance of Plant Services	32,792.00	3,600.00	36,392.00	34,377.42	2,014.58
Student Transportation Services:					
Contracted Services (Other than Between Home and School)		-			
Total Student Transportation Services	-	-	-	-	-
Undistibuted Expenditures Before Unallocated Benefits	826,492.53	75,677.00	902,169.53	864,774.87	37,394.66
Unallocated Benefits:					
Group Insurance	7,655.00	-	7,655.00	7,391.01	263.99
Social Security Contributions	51,496.00	-	51,496.00	50,004.28	1,491.72
T.P.A.F. Contributions - ERIP		-			
Other Retirement Contributions - Regular		-			
Other Retirement Contributions - ERIP		-			
Unemployment Compensation		-			
Workmen's Compensation	26,837.00	6,000.00	32,837.00	30,074.55	2,762.45
Health Benefits	1,021,453.00	(11,750.00)	1,009,703.00	923,170.29	86,532.71
Tuition Reimbursement	1,072.00	850.00	1,922.00	1,846.39	75.61
Other Employee Benefits	1,597.00	-	1,597.00	1,593.33	3.67
Total Personal Services - Employee Benefits	1,110,110.00	(4,900.00)	1,105,210.00	1,014,079.85	91,130.15
Total Undistributed Expenditures	1,936,602.53	70,777.00	2,007,379.53	1,878,854.72	128,524.81
Total General Current Expense	5,137,206.53	204,877.00	5,342,083.53	4,903,700.23	438,383.30
Capital Outlay:					
Equipment:					
Preschool / Kindergarten		-			
Grades 1 - 5		-			
Grades 6-8		-			
Grades 9-12		-			
Special Services					
Cognitive - Mild		-			
Cognitive - Moderate		-			
Learning and/or Language Disabilities		-			
Visual Impairments		-			
Auditory Impairments		-			
Behavioral Disabilities		-			
Multiple Disabilities		-			
Resource Room/Resource Center		-			
Autisim		-			
Preschool Disabilities - Part-Time		-			
Autism		-			
Preschool Disabilities - Full-Time		-			
Cognitive - Severe		-			
Basic Skills/Remedial - Instruction		-			
Bilingual Education - Instruction		-			
Vocational Programs - Local - Instruction		-			
School Sponsored and Other Instr. Programs		-			
Undistributed Expenditures:					
Instruction		-			
School Sponsored and Other - Instructional		-			
Support Services - Students - Regular		-			
Support Services - Instructional Staff		-			
School Administration		-			
Operation and Maintenance of Plant Services		-			
Special Schools (All Programs)		-			
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total School Based Expenditures	5,137,206.53	204,877.00	5,342,083.53	4,903,700.23	438,383.30

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Financing Sources:					
Operating Transfer In	$ 5,131,488.00	$ 204,877.00	$ 5,336,365.00	$ 4,897,981.70	$ 438,383.30
Total Other Financing Sources	5,131,488.00	204,877.00	5,336,365.00	4,897,981.70	438,383.30
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(5,718.53)	-	(5,718.53)	(5,718.53)	-
Fund Balances, July 1	5,718.53	-	5,718.53	5,718.53	-
Fund Balances, June 30	$ (0.00)	$ -	$ (0.00)	$ (0.00)	$ -

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	$ 270,243.00	$ 27,200.00	$ 297,443.00	$ 294,737.58	$ 2,705.42
Grades 1-5 Salaries of Teachers	1,782,432.00	(84,100.00)	1,698,332.00	1,651,541.20	46,790.80
Grades 6-8 Salaries of Teachers		-			
Grades 9-12 Salaries of Teachers		-			
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	141,723.00	5,900.00	147,623.00	145,331.78	2,291.22
Purchased Professional/Educational Services	16,400.00	-	16,400.00	14,707.38	1,692.62
Purchased Technical Services		-			
Other Purchased Services	26,600.00	-	26,600.00	20,311.62	6,288.38
General Supplies	203,093.29	11,500.00	214,593.29	207,386.33	7,206.96
Textbooks	8,985.00	(2,000.00)	6,985.00	5,653.41	1,331.59
Other Objects		-			
Total Regular Programs - Instruction	2,449,476.29	(41,500.00)	2,407,976.29	2,339,669.30	68,306.99
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers		65,100.00	65,100.00	64,196.92	903.08
Other Salaries for Instruction		27,800.00	27,800.00	21,376.74	6,423.26
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive - Mild	-	92,900.00	92,900.00	85,573.66	7,326.34
Cognitive - Moderate:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-	-		
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	153,910.00	(56,400.00)	97,510.00	96,599.24	910.76
Other Salaries for Instruction	117,070.00	(19,100.00)	97,970.00	94,110.89	3,859.11
Purchased Professional-Educational Services		-			
Purchased Technical Services	1,000.00	-	1,000.00		1,000.00
Other Purchased Services (400-500 series)	700.00	-	700.00		700.00
General Supplies	24,310.00	-	24,310.00	17,881.57	6,428.43
Textbooks	6,200.00	-	6,200.00	5,408.29	791.71
Other Objects	2,550.00	-	2,550.00	514.83	2,035.17
Total Learning and/or Language Disabilities	305,740.00	(75,500.00)	230,240.00	214,514.82	15,725.18
Visual Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Auditory Impairments	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Behavioral Disabilities:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Multiple Disabilites	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	341,518.00	5,900.00	347,418.00	202,478.84	144,939.16
Other Salaries for Instruction	47,917.00	4,100.00	52,017.00	45,873.52	6,143.48
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	6,500.00	-	6,500.00	3,322.54	3,177.46
Textbooks	1,000.00	-	1,000.00	539.85	460.15
Other Objects	900.00	-	900.00	293.64	606.36
Total Resource Room/Resource Center	397,835.00	10,000.00	407,835.00	252,508.39	155,326.61
Autism:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Autism	-	-	-	-	-
Preschool Disabilities - Part-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Full-Time	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Cognitive - Severe:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive-Severe	-	-	-	-	-
Total Special Education - Instruction	703,575.00	27,400.00	730,975.00	552,596.87	178,378.13
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	232,060.00	149,300.00	381,360.00	376,614.80	4,745.20
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Basic Skills/Remedial - Instruction	232,060.00	149,300.00	381,360.00	376,614.80	4,745.20
Bilingual Education - Instruction:					
Salaries of Teachers	283,175.00	6,800.00	289,975.00	271,724.75	18,250.25
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	20,584.00	-	20,584.00	17,096.39	3,487.61
Textbooks	1,300.00	2,000.00	3,300.00	2,085.11	1,214.89
Other Objects	100.00	-	100.00		100.00
Total Bilingual Education - Instruction	305,159.00	8,800.00	313,959.00	290,906.25	23,052.75
Vocational Programs - Local Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Vocational Programs - Local Instruction	-	-	-	-	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	8,496.00	11,000.00	19,496.00	14,855.25	4,640.75
Purchased Services		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Cocurricular Activities - Instruction	8,496.00	11,000.00	19,496.00	14,855.25	4,640.75
School Sponsored Athletics - Instruction:					
Salaries		-			
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Athletics - Instruction	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Instructional Programs - Instruction:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
	-	-	-	-	-
Total Instruction	3,698,766.29	155,000.00	3,853,766.29	3,574,642.47	279,123.82
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	40,805.00	2,545.00	43,350.00	39,503.15	3,846.85
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	3,000.00	(1,500.00)	1,500.00	503.81	996.19
Supplies and Materials	2,500.00	1,500.00	4,000.00	638.00	3,362.00
Other Objects		-			
Total Attendance and Social Work Services	46,305.00	2,545.00	48,850.00	40,644.96	8,205.04
Health Services:					
Salaries	100,176.00	5,800.00	105,976.00	102,779.51	3,196.49
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	1,000.00	500.00	1,500.00	1,030.03	469.97
Supplies and Materials	6,500.00	(500.00)	6,000.00	5,411.08	588.92
Other Objects		-			
Total Health Services	107,676.00	5,800.00	113,476.00	109,220.62	4,255.38
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	121,751.00	7,700.00	129,451.00	128,201.00	1,250.00
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		-			
Purchased Professional - Educational Services		-			
Other Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)		-			
Supplies and Materials	4,000.00	-	4,000.00	1,541.87	2,458.13
Other Objects		-			
Total Other Support Services - Students - Regular	125,751.00	7,700.00	133,451.00	129,742.87	3,708.13
Improvement of Instruction Services/					
Other Support Services - Instructional Staff					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff	17,000.00	(445.00)	16,555.00	8,812.50	7,742.50
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		39,419.00	39,419.00	38,844.36	574.64
Purchased Professional-Educ. Serv.		-			
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials		-			
Other Objects		-			
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	17,000.00	38,974.00	55,974.00	47,656.86	8,317.14
Educational Media Services/School Library:					
Salaries	63,629.00	4,500.00	68,129.00	66,808.50	1,320.50
Purchased Prof. and Tech. Services	1,350.00	(700.00)	650.00		650.00
Other Purchased Services		-			
Supplies and Materials	11,300.00	700.00	12,000.00	11,202.85	797.15
Other Objects	1,500.00	-	1,500.00	1,113.75	386.25
Total Educational Media Services/School Library	77,779.00	4,500.00	82,279.00	79,125.10	3,153.90
Instructional Staff Training Services:					
Purchased Professional - Educational Services	14,000.00	(5,000.00)	9,000.00	8,599.00	401.00
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services	24,085.00	(15,000.00)	9,085.00	7,043.75	2,041.25
Supplies and Materials		-			
Other Objects		-			
Total Instructional Staff Training Services	38,085.00	(20,000.00)	18,085.00	15,642.75	2,442.25

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	$ 203,823.00	$ 9,100.00	$ 212,923.00	$ 211,499.02	$ 1,423.98
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants	75,907.00	3,700.00	79,607.00	77,740.78	1,866.22
Other Salaries		-			
Purchased Prof. and Tech. Services		-			
Other Purchased Services	9,000.00	-	9,000.00	3,023.48	5,976.52
Supplies and Materials	34,338.00	(5,000.00)	29,338.00	24,011.73	5,326.27
Other Objects	3,000.00	-	3,000.00	2,521.57	478.43
Total Support Services School Administration	326,068.00	7,800.00	333,868.00	318,796.58	15,071.42
Other Operating and Maintenance of Plant					
Salaries	39,835.00	4,500.00	44,335.00	42,273.05	2,061.95
General Supplies	3,000.00	-	3,000.00	448.30	2,551.70
Total Other Operations and Maintenance of Plant Services	42,835.00	4,500.00	47,335.00	42,721.35	4,613.65
Student Transportation Services:					
Contracted Services (Other than Between Home and School)		1,000.00	1,000.00	890.36	109.64
Total Student Transportation Services	-	1,000.00	1,000.00	890.36	109.64
Undistibuted Expenditures Before Unallocated Benefits	781,499.00	52,819.00	834,318.00	784,441.45	49,876.55
Unallocated Benefits:					
Group Insurance	6,130.00	500.00	6,630.00	6,261.17	368.83
Social Security Contributions	45,736.00	500.00	46,236.00	46,236.00	
T.P.A.F. Contributions - ERIP		-			
Other Retirement Contributions - Regular		-			
Other Retirement Contributions - ERIP		-			
Unemployment Compensation		-			
Workmen's Compensation	28,781.00	4,500.00	33,281.00	33,281.00	
Health Benefits	1,040,815.00	(7,900.00)	1,032,915.00	919,103.82	113,811.18
Tuition Reimbursement	851.00	900.00	1,751.00	1,606.34	144.66
Other Employee Benefits	1,537.00	500.00	2,037.00	1,807.75	229.25
Total Personal Services - Employee Benefits	1,123,850.00	(1,000.00)	1,122,850.00	1,008,296.08	114,553.92
Total Undistributed Expenditures	1,905,349.00	51,819.00	1,957,168.00	1,792,737.53	164,430.47
Total General Current Expense	5,604,115.29	206,819.00	5,810,934.29	5,367,380.00	443,554.29
Capital Outlay:					
Equipment:					
Preschool / Kindergarten		-			
Grades 1 - 5		-			
Grades 6-8		-			
Grades 9-12		-			
Special Services					
Cognitive - Mild		-			
Cognitive - Moderate		-			
Learning and/or Language Disabilities		-			
Visual Impairments		-			
Auditory Impairments		-			
Behavioral Disabilities		-			
Multiple Disabilities		-			
Resource Room/Resource Center		-			
Autisim		-			
Preschool Disabilities - Part-Time		-			
Autism		-			
Preschool Disabilities - Full-Time		-			
Cognitive - Severe		-			
Basic Skills/Remedial - Instruction		-			
Bilingual Education - Instruction		-			
Vocational Programs - Local - Instruction		-			
School Sponsored and Other Instr. Programs		-			
Undistributed Expenditures:					
Instruction		-			
School Sponsored and Other - Instructional		-			
Support Services - Students - Regular		-			
Support Services - Instructional Staff		-			
School Administration		-			
Operation and Maintenance of Plant Services		-			
Special Schools (All Programs)		-			
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total School Based Expenditures	5,604,115.29	206,819.00	5,810,934.29	5,367,380.00	443,554.29

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Financing Sources:					
Operating Transfer In	$ 5,603,903.00	$ 206,819.00	$ 5,810,722.00	$ 5,367,167.71	$ 443,554.29
Total Other Financing Sources	5,603,903.00	206,819.00	5,810,722.00	5,367,167.71	443,554.29
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(212.29)	-	(212.29)	(212.29)	-
Fund Balances, July 1	212.29	-	212.29	212.29	-
Fund Balances, June 30	$ (0.00)	$ -	$ (0.00)	$ (0.00)	$ -

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: PETWAY ELEMENTARY SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	$ 237,418.00	$ 7,600.00	$ 245,018.00	$ 242,757.39	$ 2,260.61
Grades 1-5 Salaries of Teachers	1,586,382.00	42,700.00	1,629,082.00	1,614,050.41	15,031.59
Grades 6-8 Salaries of Teachers		-			
Grades 9-12 Salaries of Teachers		-			
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	138,007.00	8,600.00	146,607.00	144,962.84	1,644.16
Purchased Professional/Educational Services	4,400.00	-	4,400.00	2,801.00	1,599.00
Purchased Technical Services		-			
Other Purchased Services	28,692.00	3,000.00	31,692.00	29,594.20	2,097.80
General Supplies	219,404.00	-	219,404.00	215,618.49	3,785.51
Textbooks	20,000.00	-	20,000.00	18,779.22	1,220.78
Other Objects		-		(595.68)	595.68
Total Regular Programs - Instruction	2,234,303.00	61,900.00	2,296,203.00	2,267,967.87	28,235.13
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers	140,395.00	7,500.00	147,895.00	145,287.98	2,607.02
Other Salaries for Instruction	133,101.00	(15,700.00)	117,401.00	114,016.48	3,384.52
Purchased Professional-Educational Services	2,000.00	-	2,000.00	600.00	1,400.00
Purchased Technical Services	1,000.00	-	1,000.00		1,000.00
Other Purchased Services (400-500 series)	5,560.00	-	5,560.00	(1,368.00)	6,928.00
General Supplies	14,160.00	-	14,160.00	13,634.38	525.62
Textbooks		-			
Other Objects	8,400.00	(3,000.00)	5,400.00	1,395.78	4,004.22
Total Cognitive - Moderate	304,616.00	(11,200.00)	293,416.00	273,566.62	19,849.38
Learning and/or Language Disabilities:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers	107,630.00	7,300.00	114,930.00	113,323.96	1,606.04
Other Salaries for Instruction	143,221.00	50,727.00	193,948.00	190,636.40	3,311.60
Purchased Professional-Educational Services		-			
Purchased Technical Services	1,000.00	-	1,000.00		1,000.00
Other Purchased Services (400-500 series)	460.00	-	460.00		460.00
General Supplies	12,130.00	2,700.00	14,830.00	12,036.04	2,793.96
Textbooks	1,100.00	-	1,100.00	848.41	251.59
Other Objects	3,700.00	300.00	4,000.00	3,848.21	151.79
Total Auditory Impairments	269,241.00	61,027.00	330,268.00	320,693.02	9,574.98

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: PETWAY ELEMENTARY SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Behavioral Disabilities:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Multiple Disabilites	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	283,922.00	17,100.00	301,022.00	298,609.99	2,412.01
Other Salaries for Instruction	17,136.00	800.00	17,936.00	16,758.81	1,177.19
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	1,150.00	(100.00)	1,050.00		1,050.00
General Supplies	8,150.00	-	8,150.00	7,521.01	628.99
Textbooks	600.00	100.00	700.00	609.35	90.65
Other Objects		-			
Total Resource Room/Resource Center	310,958.00	17,900.00	328,858.00	323,499.16	5,358.84
Autism:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Autism	-	-	-	-	-
Preschool Disabilities - Part-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Full-Time	-	-	-	-	-

Exhibit D-3

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: PETWAY ELEMENTARY SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Cognitive - Severe:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive-Severe	-	-	-	-	-
Total Special Education - Instruction	884,815.00	67,727.00	952,542.00	917,758.80	34,783.20
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	232,060.00	74,800.00	306,860.00	306,604.80	255.20
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Basic Skills/Remedial - Instruction	232,060.00	74,800.00	306,860.00	306,604.80	255.20
Bilingual Education - Instruction:					
Salaries of Teachers	49,662.00	3,200.00	52,862.00	52,025.06	836.94
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	2,000.00	-	2,000.00	1,824.65	175.35
Textbooks		-			
Other Objects		-			
Total Bilingual Education - Instruction	51,662.00	3,200.00	54,862.00	53,849.71	1,012.29
Vocational Programs - Local Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Vocational Programs - Local Instruction	-	-	-	-	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	42,985.00	(14,000.00)	28,985.00	22,882.75	6,102.25
Purchased Services		-			
Supplies & Materials		-	-		
Other Objects		-	-		
Total School Sponsored Cocurricular Activities - Instruction	42,985.00	(14,000.00)	28,985.00	22,882.75	6,102.25
School Sponsored Athletics - Instruction:					
Salaries		-			
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Athletics - Instruction	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: PETWAY ELEMENTARY SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Instructional Programs - Instruction:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
	-	-	-	-	-
Total Instruction	3,445,825.00	193,627.00	3,639,452.00	3,569,063.93	70,388.07
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	38,973.00	4,600.00	43,573.00	43,426.33	146.67
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	600.00	-	600.00	131.02	468.98
Supplies and Materials	500.00	-	500.00	314.49	185.51
Other Objects		-			
Total Attendance and Social Work Services	40,073.00	4,600.00	44,673.00	43,871.84	801.16
Health Services:					
Salaries	121,248.00	3,800.00	125,048.00	118,213.40	6,834.60
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)		25.00	25.00	2.59	22.41
Supplies and Materials	3,700.00	425.00	4,125.00	4,108.07	16.93
Other Objects	400.00	(400.00)			
Total Health Services	125,348.00	3,850.00	129,198.00	122,324.06	6,873.94
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	143,311.00	950.00	144,261.00	104,685.36	39,575.64
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		-			
Purchased Professional - Educational Services		-			
Other Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)	972.00	-	972.00		972.00
Supplies and Materials	3,800.00	-	3,800.00	3,429.86	370.14
Other Objects	750.00	-	750.00	558.35	191.65
Total Other Support Services - Students - Regular	148,833.00	950.00	149,783.00	108,673.57	41,109.43
Improvement of Instruction Services/					
Other Support Services - Instructional Staff					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff	8,750.00	50.00	8,800.00	8,793.75	6.25
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		31,100.00	31,100.00	28,794.22	2,305.78
Purchased Professional-Educ. Serv.	1,000.00	(50.00)	950.00		950.00
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials		-			
Other Objects		-			
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	9,750.00	31,100.00	40,850.00	37,587.97	3,262.03
Educational Media Services/School Library:					
Salaries	81,525.00	8,100.00	89,625.00	88,284.91	1,340.09
Purchased Prof. and Tech. Services	1,000.00	(1,000.00)			
Other Purchased Services		3,700.00	3,700.00	3,232.46	467.54
Supplies and Materials	15,200.00	-	15,200.00	14,419.98	780.02
Other Objects	500.00	-	500.00	365.60	134.40
Total Educational Media Services/School Library	98,225.00	10,800.00	109,025.00	106,302.95	2,722.05
Instructional Staff Training Services:					
Purchased Professional - Educational Services		500.00	500.00		500.00
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		1,300.00	1,300.00	814.00	486.00
Supplies and Materials	200.00	-	200.00		200.00
Other Objects		-			
Total Instructional Staff Training Services	200.00	1,800.00	2,000.00	814.00	1,186.00

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: PETWAY ELEMENTARY SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	$ 198,480.00	$ 9,200.00	$ 207,680.00	$ 207,585.04	$ 94.96
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants	69,602.00	8,200.00	77,802.00	73,764.33	4,037.67
Other Salaries		-			
Purchased Prof. and Tech. Services		-			
Other Purchased Services	4,809.00	-	4,809.00	1,934.56	2,874.44
Supplies and Materials	26,140.00	(10,202.00)	15,938.00	15,938.00	
Other Objects	6,450.00	-	6,450.00	6,373.86	76.14
Total Support Services School Administration	305,481.00	7,198.00	312,679.00	305,595.79	7,083.21
Other Operating and Maintenance of Plant					
Salaries	38,534.00	1,900.00	40,434.00	37,773.09	2,660.91
General Supplies	1,800.00	9,702.00	11,502.00	6,050.19	5,451.81
Total Other Operations and Maintenance of Plant Services	40,334.00	11,602.00	51,936.00	43,823.28	8,112.72
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	5,000.00	(4,000.00)	1,000.00	1,000.00	
Total Student Transportation Services	5,000.00	(4,000.00)	1,000.00	1,000.00	-
Undistibuted Expenditures Before Unallocated Benefits	773,244.00	67,900.00	841,144.00	769,993.46	71,150.54
Unallocated Benefits:					
Group Insurance	8,079.00	2,500.00	10,579.00	9,668.59	910.41
Social Security Contributions	49,401.00	5,000.00	54,401.00	54,401.00	
T.P.A.F. Contributions - ERIP		-			
Other Retirement Contributions - Regular		-			
Other Retirement Contributions - ERIP		-			
Unemployment Compensation		-			
Workmen's Compensation	27,343.00	9,000.00	36,343.00	33,085.62	3,257.38
Health Benefits	992,950.00	(19,300.00)	973,650.00	913,217.25	60,432.75
Tuition Reimbursement	1,088.00	1,550.00	2,638.00	2,480.08	157.92
Other Employee Benefits	889.00	1,250.00	2,139.00	1,779.11	359.89
Total Personal Services - Employee Benefits	1,079,750.00	-	1,079,750.00	1,014,631.65	65,118.35
Total Undistributed Expenditures	1,852,994.00	67,900.00	1,920,894.00	1,784,625.11	136,268.89
Total General Current Expense	5,298,819.00	261,527.00	5,560,346.00	5,353,689.04	206,656.96
Capital Outlay:					
Equipment:					
Preschool / Kindergarten	5,000.00	-	5,000.00		5,000.00
Grades 1 - 5	3,000.00	-	3,000.00	3,000.00	
Grades 6-8		-			
Grades 9-12		-			
Special Services					
Cognitive - Mild		-			
Cognitive - Moderate	2,700.00	-	2,700.00	2,199.00	501.00
Learning and/or Language Disabilities		-			
Visual Impairments		-			
Auditory Impairments		-			
Behavioral Disabilities		-			
Multiple Disabilities		-			
Resource Room/Resource Center		-			
Autisim		-			
Preschool Disabilities - Part-Time		-			
Autism		-			
Preschool Disabilities - Full-Time		-			
Cognitive - Severe		-			
Basic Skills/Remedial - Instruction		-			
Bilingual Education - Instruction		-			
Vocational Programs - Local - Instruction		-			
School Sponsored and Other Instr. Programs		-			
Undistributed Expenditures:					
Instruction		-			
School Sponsored and Other - Instructional		-			
Support Services - Students - Regular		-			
Support Services - Instructional Staff		-			
School Administration		-			
Operation and Maintenance of Plant Services		-			
Special Schools (All Programs)		-			
Total Equipment	10,700.00	-	10,700.00	5,199.00	5,501.00
Total Capital Outlay	10,700.00	-	10,700.00	5,199.00	5,501.00
Total School Based Expenditures	5,309,519.00	261,527.00	5,571,046.00	5,358,888.04	212,157.96

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: PETWAY ELEMENTARY SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Financing Sources:					
Operating Transfer In	$ 5,309,519.00	$ 261,527.00	$ 5,571,046.00	$ 5,358,888.04	$ 212,157.96
Total Other Financing Sources	5,309,519.00	261,527.00	5,571,046.00	5,358,888.04	212,157.96
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1		-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5 Salaries of Teachers		-			
Grades 6-8 Salaries of Teachers	2,376,143.00	(57,900.00)	2,318,243.00	2,275,106.42	43,136.58
Grades 9-12 Salaries of Teachers		-			
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	13,630.00	5,700.00	19,330.00	16,499.34	2,830.66
Purchased Professional/Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services	20,464.00	-	20,464.00	19,119.37	1,344.63
General Supplies	117,266.00	(8,000.00)	109,266.00	103,137.66	6,128.34
Textbooks	28,200.00	-	28,200.00	15,875.31	12,324.69
Other Objects	1,840.00	-	1,840.00	1,200.00	640.00
Total Regular Programs - Instruction	2,557,543.00	(60,200.00)	2,497,343.00	2,430,938.10	66,404.90
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-	-		
Total Cognitive - Moderate	-	-	-	-	-
Learning and/or Language Disabilities:					
Salaries of Teachers	364,842.00	13,500.00	378,342.00	373,625.69	4,716.31
Other Salaries for Instruction	119,066.00	18,000.00	137,066.00	135,824.67	1,241.33
Purchased Professional-Educational Services	700.00	-	700.00		700.00
Purchased Technical Services	1,000.00	-	1,000.00		1,000.00
Other Purchased Services (400-500 series)	250.00	-	250.00		250.00
General Supplies	55,488.53	-	55,488.53	52,239.42	3,249.11
Textbooks	5,000.00	-	5,000.00	4,702.78	297.22
Other Objects	2,700.00	-	2,700.00	188.00	2,512.00
Total Learning and/or Language Disabilities	549,046.53	31,500.00	580,546.53	566,580.56	13,965.97
Visual Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Auditory Impairments	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Behavioral Disabilities:					
Salaries of Teachers	$ 47,162.00	$ 2,200.00	$ 49,362.00	$ 48,762.12	$ 599.88
Other Salaries for Instruction	32,076.00	8,900.00	40,976.00	39,197.18	1,778.82
Purchased Professional-Educational Services	700.00	-	700.00		700.00
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	600.00	-	600.00		600.00
General Supplies	9,245.00	-	9,245.00	8,481.28	763.72
Textbooks	2,400.00	-	2,400.00		2,400.00
Other Objects	1,300.00	-	1,300.00	291.22	1,008.78
Total Behavioral Disabilities	93,483.00	11,100.00	104,583.00	96,731.80	7,851.20
Multiple Disabilities					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Multiple Disabilites	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	420,269.00	18,700.00	438,969.00	429,387.68	9,581.32
Other Salaries for Instruction	79,107.00	24,800.00	103,907.00	100,527.50	3,379.50
Purchaed Professional-Educational Services	20,000.00	-	20,000.00	9,429.50	10,570.50
Purchased Technical Services	1,500.00	-	1,500.00		1,500.00
Other Purchased Services (400-500 series)	1,200.00	-	1,200.00		1,200.00
General Supplies	15,464.88	-	15,464.88	15,095.03	369.85
Textbooks	600.00	-	600.00		600.00
Other Objects	3,300.00	-	3,300.00		3,300.00
Total Resource Room/Resource Center	541,440.88	43,500.00	584,940.88	554,439.71	30,501.17
Autism:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Autism	-	-	-	-	-
Preschool Disabilities - Part-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Full-Time	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Cognitive - Severe:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive-Severe	-	-	-	-	-
Total Special Education - Instruction	1,183,970.41	86,100.00	1,270,070.41	1,217,752.07	52,318.34
Basic Skills/Remedial - Instruction:					
Salaries of Teachers		127,300.00	127,300.00	124,246.42	3,053.58
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Basic Skills/Remedial - Instruction	-	127,300.00	127,300.00	124,246.42	3,053.58
Bilingual Education - Instruction:					
Salaries of Teachers	15,865.00	2,400.00	18,265.00	17,241.64	1,023.36
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	1,000.00	-	1,000.00		1,000.00
Textbooks		-			
Other Objects		-			
Total Bilingual Education - Instruction	16,865.00	2,400.00	19,265.00	17,241.64	2,023.36
Vocational Programs - Local Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Vocational Programs - Local Instruction	-	-	-	-	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	29,245.00	-	29,245.00	27,528.75	1,716.25
Purchased Services		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Cocurricular Activities - Instruction	29,245.00	-	29,245.00	27,528.75	1,716.25
School Sponsored Athletics - Instruction:					
Salaries	20,860.00	-	20,860.00	19,845.00	1,015.00
Purchased Services (300-500 Series)	1,040.00	-	1,040.00		1,040.00
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Athletics - Instruction	21,900.00	-	21,900.00	19,845.00	2,055.00

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Other Instructional Programs - Instruction:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
	-	-	-	-	-
Total Instruction	3,809,523.41	155,600.00	3,965,123.41	3,837,551.98	127,571.43
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	67,150.00	2,300.00	69,450.00	64,534.22	4,915.78
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	1,800.00	-	1,800.00	246.02	1,553.98
Supplies and Materials		-			
Other Objects		-			
Total Attendance and Social Work Services	68,950.00	2,300.00	71,250.00	64,780.24	6,469.76
Health Services:					
Salaries	179,199.00	(20,200.00)	158,999.00	141,686.57	17,312.43
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)		-			
Supplies and Materials	2,300.00	-	2,300.00	1,396.24	903.76
Other Objects		-			
Total Health Services	181,499.00	(20,200.00)	161,299.00	143,082.81	18,216.19
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	219,384.00	9,400.00	228,784.00	223,685.54	5,098.46
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		-			
Purchased Professional - Educational Services		-			
Other Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)		-			
Supplies and Materials	400.00	-	400.00		400.00
Other Objects		-			
Total Other Support Services - Students - Regular	219,784.00	9,400.00	229,184.00	223,685.54	5,498.46
Improvement of Instruction Services/ Other Support Services - Instructional Staff					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff	1,175.00	-	1,175.00	525.00	650.00
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries	65,972.00	4,700.00	70,672.00	70,621.98	50.02
Purchased Professional-Educ. Serv.		-			
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials		-			
Other Objects		-			
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	67,147.00	4,700.00	71,847.00	71,146.98	700.02
Educational Media Services/School Library:					
Salaries	98,420.00	6,900.00	105,320.00	102,640.46	2,679.54
Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials	21,600.00	-	21,600.00	12,193.71	9,406.29
Other Objects		-			
Total Educational Media Services/School Library	120,020.00	6,900.00	126,920.00	114,834.17	12,085.83
Instructional Staff Training Services:					
Purchased Professional - Educational Services	7,000.00	-	7,000.00	5,066.29	1,933.71
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials		-			
Other Objects		-			
Total Instructional Staff Training Services	7,000.00	-	7,000.00	5,066.29	1,933.71

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	$ 198,761.00	$ 14,600.00	$ 213,361.00	$ 211,595.08	$ 1,765.92
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants	148,014.00	4,800.00	152,814.00	122,237.27	30,576.73
Other Salaries		-			
Purchased Prof. and Tech. Services		-			
Other Purchased Services	4,962.00	-	4,962.00	2,226.42	2,735.58
Supplies and Materials	19,170.00	-	19,170.00	7,616.28	11,553.72
Other Objects		-			
Total Support Services School Administration	370,907.00	19,400.00	390,307.00	343,675.05	46,631.95
Other Operating and Maintenance of Plant					
Salaries	63,908.00	3,000.00	66,908.00	66,438.97	469.03
General Supplies	3,000.00	-	3,000.00	821.36	2,178.64
Total Other Operations and Maintenance of Plant Services	66,908.00	3,000.00	69,908.00	67,260.33	2,647.67
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	9,680.00	-	9,680.00	4,713.70	4,966.30
Total Student Transportation Services	9,680.00	-	9,680.00	4,713.70	4,966.30
Undistibuted Expenditures Before Unallocated Benefits	1,111,895.00	25,500.00	1,137,395.00	1,038,245.11	99,149.89
Unallocated Benefits:					
Group Insurance	7,163.00	900.00	8,063.00	8,022.56	40.44
Social Security Contributions	50,646.00	1,000.00	51,646.00	51,646.00	
T.P.A.F. Contributions - ERIP		-			
Other Retirement Contributions - Regular		-			
Other Retirement Contributions - ERIP		-			
Unemployment Compensation		-			
Workmen's Compensation	31,541.00	10,000.00	41,541.00	39,340.03	2,200.97
Health Benefits	1,108,422.00	13,900.00	1,122,322.00	1,122,322.00	
Tuition Reimbursement	924.00	1,200.00	2,124.00	1,863.28	260.72
Other Employee Benefits	1,664.00	600.00	2,264.00	1,953.61	310.39
Total Personal Services - Employee Benefits	1,200,360.00	27,600.00	1,227,960.00	1,225,147.48	2,812.52
Total Undistributed Expenditures	2,312,255.00	53,100.00	2,365,355.00	2,263,392.59	101,962.41
Total General Current Expense	6,121,778.41	208,700.00	6,330,478.41	6,100,944.57	229,533.84
Capital Outlay:					
Equipment:					
Preschool / Kindergarten		-			
Grades 1 - 5		-			
Grades 6-8		-			
Grades 9-12		-			
Special Services					
Cognitive - Mild		-			
Cognitive - Moderate		-			
Learning and/or Language Disabilities	9,104.00	-	9,104.00	9,104.00	
Visual Impairments		-			
Auditory Impairments		-			
Behavioral Disabilities		-			
Multiple Disabilities		-			
Resource Room/Resource Center		-			
Autisim		-			
Preschool Disabilities - Part-Time		-			
Autism		-			
Preschool Disabilities - Full-Time		-			
Cognitive - Severe		-			
Basic Skills/Remedial - Instruction		-			
Bilingual Education - Instruction		-			
Vocational Programs - Local - Instruction		-			
School Sponsored and Other Instr. Programs		-			
Undistributed Expenditures:					
Instruction		-			
School Sponsored and Other - Instructional		-			
Support Services - Students - Regular		-			
Support Services - Instructional Staff		-			
School Administration		-			
Operation and Maintenance of Plant Services		-			
Special Schools (All Programs)		-			
Total Equipment	9,104.00	-	9,104.00	9,104.00	-
Total Capital Outlay	9,104.00	-	9,104.00	9,104.00	-
Total School Based Expenditures	6,130,882.41	208,700.00	6,339,582.41	6,110,048.57	229,533.84

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Other Financing Sources:					
Operating Transfer In	$ 6,119,946.00	$ 208,700.00	$ 6,328,646.00	$ 6,099,112.16	$ 229,533.84
Total Other Financing Sources	6,119,946.00	208,700.00	6,328,646.00	6,099,112.16	229,533.84
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(10,936.41)	-	(10,936.41)	(10,936.41)	0.00
Fund Balances, July 1	10,936.41	-	10,936.41	10,936.41	-
Fund Balances, June 30	$ (0.00)	$ -	$ (0.00)	$ (0.00)	$ 0.00

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: SABATER ELEMENTARY SCHOOL
(CENTER CITY SCHOOL)

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	$ -	$ 179,778.83	$ 179,778.83	$ 179,689.69	$ 89.14
Grades 1-5 Salaries of Teachers		908,967.20	908,967.20	887,309.01	21,658.19
Grades 6-8 Salaries of Teachers		-			
Grades 9-12 Salaries of Teachers		-			
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction		80,075.92	80,075.92	71,933.36	8,142.56
Purchased Professional/Educational Services		5,064.14	5,064.14	1,180.00	3,884.14
Purchased Technical Services		-			
Other Purchased Services		12,371.43	12,371.43	10,218.51	2,152.92
General Supplies		69,103.21	69,103.21	67,076.90	2,026.31
Textbooks		-			
Other Objects		-			
Total Regular Programs - Instruction	-	1,255,360.73	1,255,360.73	1,217,407.47	37,953.26
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers		30,361.66	30,361.66	28,961.66	1,400.00
Other Salaries for Instruction		57,437.30	57,437.30	55,631.64	1,805.66
Purchased Professional-Educational Services		2,000.00	2,000.00		2,000.00
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		330.00	330.00		330.00
General Supplies		3,018.10	3,018.10	1,086.70	1,931.40
Textbooks		-			
Other Objects		3,250.00	3,250.00		3,250.00
Total Cognitive - Mild	-	96,397.06	96,397.06	85,680.00	10,717.06
Cognitive - Moderate:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
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 (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Auditory Impairments	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: SABATER ELEMENTARY SCHOOL
(CENTER CITY SCHOOL)

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Behavioral Disabilities:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Multiple Disabilites	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers		154,468.61	154,468.61	154,434.34	34.27
Other Salaries for Instruction		17,136.00	17,136.00	8,130.82	9,005.18
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		10,200.00	10,200.00	9,786.82	413.18
Textbooks		600.00	600.00		600.00
Other Objects		-			
Total Resource Room/Resource Center	-	182,404.61	182,404.61	172,351.98	10,052.63
Autism:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Autism	-	-	-	-	-
Preschool Disabilities - Part-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Full-Time	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: SABATER ELEMENTARY SCHOOL
(CENTER CITY SCHOOL)

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Cognitive - Severe:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive-Severe	-	-	-	-	-
Total Special Education - Instruction	-	278,801.67	278,801.67	258,031.98	20,769.69
Basic Skills/Remedial - Instruction:					
Salaries of Teachers		156,649.95	156,649.95	155,879.85	770.10
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		13,500.00	13,500.00	12,328.24	1,171.76
Textbooks		-			
Other Objects		-			
Total Basic Skills/Remedial - Instruction	-	170,149.95	170,149.95	168,208.09	1,941.86
Bilingual Education - Instruction:					
Salaries of Teachers		24,185.50	24,185.50	18,917.96	5,267.54
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		850.00	850.00		850.00
Textbooks		-			
Other Objects		-			
Total Bilingual Education - Instruction	-	25,035.50	25,035.50	18,917.96	6,117.54
Vocational Programs - Local Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Vocational Programs - Local Instruction	-	-	-	-	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries		11,628.00	11,628.00	8,477.00	3,151.00
Purchased Services		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Cocurricular Activities - Instruction	-	11,628.00	11,628.00	8,477.00	3,151.00
School Sponsored Athletics - Instruction:					
Salaries		-			
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Athletics - Instruction	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: SABATER ELEMENTARY SCHOOL
(CENTER CITY SCHOOL)

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Instructional Programs - Instruction:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
	-	-	-	-	-
Total Instruction	-	1,740,975.85	1,740,975.85	1,671,042.50	69,933.35
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries		27,543.23	27,543.23	27,082.64	460.59
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)		514.37	514.37	71.51	442.86
Supplies and Materials		1,277.00	1,277.00	757.11	519.89
Other Objects		-			
Total Attendance and Social Work Services	-	29,334.60	29,334.60	27,911.26	1,423.34
Health Services:					
Salaries		100,164.38	100,164.38	99,504.34	660.04
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)		190.91	190.91		190.91
Supplies and Materials		2,759.75	2,759.75	2,737.92	21.83
Other Objects		-			
Total Health Services	-	103,115.04	103,115.04	102,242.26	872.78
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff		65,412.05	65,412.05	65,371.15	40.90
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		-			
Purchased Professional - Educational Services		600.00	600.00		600.00
Other Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)		864.35	864.35	35.11	829.24
Supplies and Materials		4,085.40	4,085.40	3,344.14	741.26
Other Objects		1,300.00	1,300.00		1,300.00
Total Other Support Services - Students - Regular	-	72,261.80	72,261.80	68,750.40	3,511.40
Improvement of Instruction Services/					
Other Support Services - Instructional Staff					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		23,919.00	23,919.00	22,953.71	965.29
Purchased Professional-Educ. Serv.		-			
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials		1,042.60	1,042.60		1,042.60
Other Objects		-			
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	-	24,961.60	24,961.60	22,953.71	2,007.89
Educational Media Services/School Library:					
Salaries		55,183.40	55,183.40	54,088.68	1,094.72
Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials		9,685.45	9,685.45	6,317.85	3,367.60
Other Objects		-			
Total Educational Media Services/School Library	-	64,868.85	64,868.85	60,406.53	4,462.32
Instructional Staff Training Services:					
Purchased Professional - Educational Services		6,725.00	6,725.00	3,417.30	3,307.70
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials		2,228.58	2,228.58		2,228.58
Other Objects		-			
Total Instructional Staff Training Services	-	8,953.58	8,953.58	3,417.30	5,536.28

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: SABATER ELEMENTARY SCHOOL
(CENTER CITY SCHOOL)

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals		$ 54,617.03	$ 54,617.03	$ 53,992.97	$ 624.06
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants		53,051.79	53,051.79	47,123.87	5,927.92
Other Salaries		-			
Purchased Prof. and Tech. Services		-			
Other Purchased Services		2,970.63	2,970.63	1,034.06	1,936.57
Supplies and Materials		17,480.59	17,480.59	13,239.03	4,241.56
Other Objects		600.00	600.00	190.50	409.50
Total Support Services School Administration	-	128,720.04	128,720.04	115,580.43	13,139.61
Other Operating and Maintenance of Plant					
Salaries		44,008.27	44,008.27	40,453.76	3,554.51
General Supplies		6,153.46	6,153.46	3,840.00	2,313.46
Total Other Operations and Maintenance of Plant Services	-	50,161.73	50,161.73	44,293.76	5,867.97
Student Transportation Services:					
Contracted Services (Other than Between Home and School)		-			
Total Student Transportation Services	-	-	-	-	-
Undistibuted Expenditures Before Unallocated Benefits	-	482,377.24	482,377.24	445,555.65	36,821.59
Unallocated Benefits:					
Group Insurance		3,229.12	3,229.12	3,014.59	214.53
Social Security Contributions		26,619.66	26,619.66	24,208.51	2,411.15
T.P.A.F. Contributions - ERIP		-			
Other Retirement Contributions - Regular		-			
Other Retirement Contributions - ERIP		-			
Unemployment Compensation		-			
Workmen's Compensation		19,674.24	19,674.24	17,410.83	2,263.41
Health Benefits		444,203.44	444,203.44	361,342.16	82,861.28
Tuition Reimbursement		960.53	960.53	888.53	72.00
Other Employee Benefits		300.00	300.00	39.50	260.50
Total Personal Services - Employee Benefits	-	494,986.99	494,986.99	406,904.12	88,082.87
Total Undistributed Expenditures	-	977,364.23	977,364.23	852,459.77	124,904.46
Total General Current Expense	-	2,718,340.08	2,718,340.08	2,523,502.27	194,837.81
Capital Outlay:					
Equipment:					
Preschool / Kindergarten		-			
Grades 1 - 5		-			
Grades 6-8		-			
Grades 9-12		-			
Special Services					
Cognitive - Mild		-			
Cognitive - Moderate		-			
Learning and/or Language Disabilities		-			
Visual Impairments		-			
Auditory Impairments		-			
Behavioral Disabilities		-			
Multiple Disabilities		-			
Resource Room/Resource Center		-			
Autisim		-			
Preschool Disabilities - Part-Time		-			
Autism		-			
Preschool Disabilities - Full-Time		-			
Cognitive - Severe		-			
Basic Skills/Remedial - Instruction		-			
Bilingual Education - Instruction		-			
Vocational Programs - Local - Instruction		-			
School Sponsored and Other Instr. Programs		-			
Undistributed Expenditures:					
Instruction		-			
School Sponsored and Other - Instructional		-			
Support Services - Students - Regular		-			
Support Services - Instructional Staff		-			
School Administration		-			
Operation and Maintenance of Plant Services		-			
Special Schools (All Programs)		-			
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total School Based Expenditures	-	2,718,340.08	2,718,340.08	2,523,502.27	194,837.81

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: SABATER ELEMENTARY SCHOOL
(CENTER CITY SCHOOL)

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Financing Sources:					
Operating Transfer In	$ -	$ 2,718,340.08	$ 2,718,340.08	$ 2,523,502.27	$ 194,837.81
Total Other Financing Sources	-	2,718,340.08	2,718,340.08	2,523,502.27	194,837.81
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	0.00
Fund Balances, July 1		-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ 0.00

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: WALLACE MIDDLE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5 Salaries of Teachers		-			
Grades 6-8 Salaries of Teachers	2,052,349.00	98,439.00	2,150,788.00	2,060,721.00	90,067.00
Grades 9-12 Salaries of Teachers		-			
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	15,093.00	2,300.00	17,393.00	14,798.45	2,594.55
Purchased Professional/Educational Services	3,500.00	-	3,500.00	895.00	2,605.00
Purchased Technical Services		-			
Other Purchased Services	24,985.00	-	24,985.00	11,282.88	13,702.12
General Supplies	167,544.00	(28,500.00)	139,044.00	103,388.78	35,655.22
Textbooks	15,490.00	10,711.00	26,201.00	26,200.03	0.97
Other Objects		1,450.00	1,450.00	1,450.00	
Total Regular Programs - Instruction	2,278,961.00	84,400.00	2,363,361.00	2,218,736.14	144,624.86
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	121,251.00	5,500.00	126,751.00	124,360.96	2,390.04
Other Salaries for Instruction	74,941.00	23,503.00	98,444.00	84,363.35	14,080.65
Purchased Professional-Educational Services		-			
Purchased Technical Services	2,000.00	-	2,000.00		2,000.00
Other Purchased Services (400-500 series)	800.00	-	800.00		800.00
General Supplies	11,400.00	7,000.00	18,400.00	2,624.49	15,775.51
Textbooks	1,500.00	-	1,500.00	237.27	1,262.73
Other Objects	2,500.00	-	2,500.00	2,153.33	346.67
Total Cognitive - Mild	214,392.00	36,003.00	250,395.00	213,739.40	36,655.60
Cognitive - Moderate:					
Salaries of Teachers	72,058.00	6,400.00	78,458.00	76,768.92	1,689.08
Other Salaries for Instruction	39,392.00	3,500.00	42,892.00	42,892.00	
Purchased Professional-Educational Services		-			
Purchased Technical Services	800.00	-	800.00		800.00
Other Purchased Services (400-500 series)	850.00	-	850.00		850.00
General Supplies	12,220.00	-	12,220.00	10,940.61	1,279.39
Textbooks	500.00	400.00	900.00	651.09	248.91
Other Objects	1,250.00	(400.00)	850.00	134.90	715.10
Total Cognitive - Moderate	127,070.00	9,900.00	136,970.00	131,387.52	5,582.48
Learning and/or Language Disabilities:					
Salaries of Teachers	180,798.00	10,900.00	191,698.00	175,627.06	16,070.94
Other Salaries for Instruction	97,231.00	(6,650.00)	90,581.00	90,240.07	340.93
Purchased Professional-Educational Services	41,700.00	(7,000.00)	34,700.00	17,331.25	17,368.75
Purchased Technical Services	5,000.00	(1,400.00)	3,600.00		3,600.00
Other Purchased Services (400-500 series)	2,250.00	-	2,250.00	567.82	1,682.18
General Supplies	30,290.00	1,000.00	31,290.00	30,160.46	1,129.54
Textbooks	5,000.00	400.00	5,400.00	5,334.98	65.02
Other Objects	2,250.00	-	2,250.00		2,250.00
Total Learning and/or Language Disabilities	364,519.00	(2,750.00)	361,769.00	319,261.64	42,507.36
Visual Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Auditory Impairments	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: WALLACE MIDDLE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Behavioral Disabilities:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Multiple Disabilites	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	385,488.00	17,200.00	402,688.00	388,339.65	14,348.35
Other Salaries for Instruction	43,963.00	3,050.00	47,013.00	46,332.10	680.90
Purchaed Professional-Educational Services	1,000.00	-	1,000.00		1,000.00
Purchased Technical Services	200.00	-	200.00		200.00
Other Purchased Services (400-500 series)	14,720.00	(500.00)	14,220.00		14,220.00
General Supplies	600.00	400.00	1,000.00	691.91	308.09
Textbooks	2,800.00	100.00	2,900.00	2,880.55	19.45
Other Objects		-			
Total Resource Room/Resource Center	448,771.00	20,250.00	469,021.00	438,244.21	30,776.79
Autism:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Autism	-	-	-	-	-
Preschool Disabilities - Part-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Full-Time	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: WALLACE MIDDLE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Cognitive - Severe:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive-Severe	-	-	-	-	-
Total Special Education - Instruction	1,154,752.00	63,403.00	1,218,155.00	1,102,632.77	115,522.23
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	295,856.00	12,300.00	308,156.00	290,589.88	17,566.12
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Basic Skills/Remedial - Instruction	295,856.00	12,300.00	308,156.00	290,589.88	17,566.12
Bilingual Education - Instruction:					
Salaries of Teachers	15,398.00	1,200.00	16,598.00	16,091.46	506.54
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Bilingual Education - Instruction	15,398.00	1,200.00	16,598.00	16,091.46	506.54
Vocational Programs - Local Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Vocational Programs - Local Instruction	-	-	-	-	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	28,445.00	-	28,445.00	21,401.00	7,044.00
Purchased Services		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Cocurricular Activities - Instruction	28,445.00	-	28,445.00	21,401.00	7,044.00
School Sponsored Athletics - Instruction:					
Salaries	27,321.00	-	27,321.00	23,865.00	3,456.00
Purchased Services (300-500 Series)	1,000.00	-	1,000.00		1,000.00
Supplies & Materials		-	-		
Other Objects	2,000.00	-	2,000.00		2,000.00
Total School Sponsored Athletics - Instruction	30,321.00	-	30,321.00	23,865.00	6,456.00

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: WALLACE MIDDLE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Instructional Programs - Instruction:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
	-	-	-	-	-
Total Instruction	3,803,733.00	161,303.00	3,965,036.00	3,673,316.25	291,719.75
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	81,303.00	6,700.00	88,003.00	88,003.00	
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	1,500.00	-	1,500.00	329.45	1,170.55
Supplies and Materials	4,500.00	-	4,500.00	783.59	3,716.41
Other Objects		-			
Total Attendance and Social Work Services	87,303.00	6,700.00	94,003.00	89,116.04	4,886.96
Health Services:					
Salaries	148,449.00	8,850.00	157,299.00	156,481.16	817.84
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	1,569.00	-	1,569.00	1,425.72	143.28
Supplies and Materials	3,700.00	-	3,700.00	1,579.70	2,120.30
Other Objects		-			
Total Health Services	153,718.00	8,850.00	162,568.00	159,486.58	3,081.42
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	184,155.00	10,950.00	195,105.00	187,867.34	7,237.66
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries	48,505.00	27,900.00	76,405.00	75,448.96	956.04
Purchased Professional - Educational Services		-			
Other Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)	1,030.00	-	1,030.00	935.40	94.60
Supplies and Materials		500.00	500.00	169.46	330.54
Other Objects		-			
Total Other Support Services - Students - Regular	233,690.00	39,350.00	273,040.00	264,421.16	8,618.84
Improvement of Instruction Services/					
Other Support Services - Instructional Staff					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff	6,250.00	-	6,250.00	1,337.50	4,912.50
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries	63,722.00	4,600.00	68,322.00	67,822.04	499.96
Purchased Professional-Educ. Serv.		-			
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials		-			
Other Objects		-			
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	69,972.00	4,600.00	74,572.00	69,159.54	5,412.46
Educational Media Services/School Library:					
Salaries	93,942.00	4,300.00	98,242.00	98,213.07	28.93
Purchased Prof. and Tech. Services		-			
Other Purchased Services	1,135.00	-	1,135.00		1,135.00
Supplies and Materials	8,000.00	150.00	8,150.00	8,086.69	63.31
Other Objects		-			
Total Educational Media Services/School Library	103,077.00	4,450.00	107,527.00	106,299.76	1,227.24
Instructional Staff Training Services:					
Purchased Professional - Educational Services	10,435.00	-	10,435.00		10,435.00
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials		-			
Other Objects		-			
Total Instructional Staff Training Services	10,435.00	-	10,435.00	-	10,435.00

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: WALLACE MIDDLE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	$ 210,226.00	$ 7,900.00	$ 218,126.00	$ 217,035.00	$ 1,091.00
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants	80,929.00	8,800.00	89,729.00	86,543.31	3,185.69
Other Salaries		-			
Purchased Prof. and Tech. Services		-			
Other Purchased Services	13,665.00	-	13,665.00	10,753.75	2,911.25
Supplies and Materials	16,496.00	(2,223.00)	14,273.00	12,886.77	1,386.23
Other Objects		-			
Total Support Services School Administration	321,316.00	14,477.00	335,793.00	327,218.83	8,574.17
Other Operating and Maintenance of Plant					
Salaries	89,524.00	4,300.00	93,824.00	93,074.07	749.93
General Supplies	2,500.00	-	2,500.00	2,087.92	412.08
Total Other Operations and Maintenance of Plant Services	92,024.00	4,300.00	96,324.00	95,161.99	1,162.01
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	6,000.00	(650.00)	5,350.00	2,209.70	3,140.30
Total Student Transportation Services	6,000.00	(650.00)	5,350.00	2,209.70	3,140.30
Undistibuted Expenditures Before Unallocated Benefits	1,077,535.00	82,077.00	1,159,612.00	1,113,073.60	46,538.40
Unallocated Benefits:					
Group Insurance	8,578.00	-	8,578.00	8,417.22	160.78
Social Security Contributions	67,656.00	-	67,656.00	56,950.92	10,705.08
T.P.A.F. Contributions - ERIP		-			
Other Retirement Contributions - Regular		-			
Other Retirement Contributions - ERIP		-			
Unemployment Compensation		-			
Workmen's Compensation	30,017.00	14,000.00	44,017.00	39,906.71	4,110.29
Health Benefits	1,129,382.00	(41,700.00)	1,087,682.00	1,054,101.96	33,580.04
Tuition Reimbursement	1,090.00	1,200.00	2,290.00	1,946.12	343.88
Other Employee Benefits	1,297.00	500.00	1,797.00	1,726.36	70.64
Total Personal Services - Employee Benefits	1,238,020.00	(26,000.00)	1,212,020.00	1,163,049.29	48,970.71
Total Undistributed Expenditures	2,315,555.00	56,077.00	2,371,632.00	2,276,122.89	95,509.11
Total General Current Expense	6,119,288.00	217,380.00	6,336,668.00	5,949,439.14	387,228.86
Capital Outlay:					
Equipment:					
Preschool / Kindergarten		-			
Grades 1 - 5		-			
Grades 6-8		-			
Grades 9-12		-			
Special Services					
Cognitive - Mild		-			
Cognitive - Moderate		-			
Learning and/or Language Disabilities		-			
Visual Impairments		-			
Auditory Impairments		-			
Behavioral Disabilities		-			
Multiple Disabilities		-			
Resource Room/Resource Center		-			
Autisim		-			
Preschool Disabilities - Part-Time		-			
Autism		-			
Preschool Disabilities - Full-Time		-			
Cognitive - Severe		-			
Basic Skills/Remedial - Instruction		-			
Bilingual Education - Instruction		-			
Vocational Programs - Local - Instruction		-			
School Sponsored and Other Instr. Programs		-			
Undistributed Expenditures:					
Instruction		-			
School Sponsored and Other - Instructional		-			
Support Services - Students - Regular		-			
Support Services - Instructional Staff		-			
School Administration		2,223.00	2,223.00	-	2,223.00
Operation and Maintenance of Plant Services		-			
Special Schools (All Programs)		-			
Total Equipment	-	2,223.00	2,223.00	-	2,223.00
Total Capital Outlay	-	2,223.00	2,223.00	-	2,223.00
Total School Based Expenditures	6,119,288.00	219,603.00	6,338,891.00	5,949,439.14	389,451.86

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: WALLACE MIDDLE SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Financing Sources:					
Operating Transfer In	$ 6,119,288.00	$ 219,603.00	$ 6,338,891.00	$ 5,949,439.14	$ 389,451.86
Total Other Financing Sources	6,119,288.00	219,603.00	6,338,891.00	5,949,439.14	389,451.86
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -	$ -

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	$ 249,475.00	$ 8,800.00	$ 258,275.00	$ 229,378.04	$ 28,896.96
Grades 1-5 Salaries of Teachers	1,513,968.00	19,500.00	1,533,468.00	1,495,815.84	37,652.16
Grades 6-8 Salaries of Teachers		-			
Grades 9-12 Salaries of Teachers		-			
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	118,147.00	6,400.00	124,547.00	123,151.49	1,395.51
Purchased Professional/Educational Services	9,000.00	1,500.00	10,500.00	1,180.00	9,320.00
Purchased Technical Services		-			
Other Purchased Services	28,000.00	-	28,000.00	19,754.34	8,245.66
General Supplies	180,661.00	(2,400.00)	178,261.00	173,863.18	4,397.82
Textbooks	12,000.00	-	12,000.00	388.80	11,611.20
Other Objects		-			
Total Regular Programs - Instruction	2,111,251.00	33,800.00	2,145,051.00	2,043,531.69	101,519.31
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive - Mild	-	-	-	-	-
Cognitive - Moderate:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
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 (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Learning and/or Language Disabilities	-	-	-	-	-
Visual Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Visual Impairments	-	-	-	-	-
Auditory Impairments:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Auditory Impairments	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Behavioral Disabilities:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchased Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Behavioral Disabilities	-	-	-	-	-
Multiple Disabilities					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Multiple Disabilites	-	-	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	258,572.00	(400.00)	258,172.00	206,082.04	52,089.96
Other Salaries for Instruction	14,092.00	12,200.00	26,292.00	24,607.00	1,685.00
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	1,150.00	(1,150.00)			
General Supplies	8,150.00	1,150.00	9,300.00	8,075.17	1,224.83
Textbooks	600.00	-	600.00		600.00
Other Objects		-			
Total Resource Room/Resource Center	282,564.00	11,800.00	294,364.00	238,764.21	55,599.79
Autism:					
Salaries of Teachers	137,349.00	7,200.00	144,549.00	135,198.27	9,350.73
Other Salaries for Instruction	243,038.00	(9,300.00)	233,738.00	153,932.57	79,805.43
Purchaed Professional-Educational Services	4,000.00	-	4,000.00		4,000.00
Purchased Technical Services		-			
Other Purchased Services (400-500 series)	560.00	-	560.00		560.00
General Supplies	12,860.00	1,500.00	14,360.00	13,115.57	1,244.43
Textbooks	1,700.00	(1,500.00)	200.00		200.00
Other Objects	6,500.00	-	6,500.00	1,622.10	4,877.90
Total Autism	406,007.00	(2,100.00)	403,907.00	303,868.51	100,038.49
Preschool Disabilities - Part-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Part-Time	-	-	-	-	-
Preschool Disabilities - Full-Time:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Preschool Disabilities - Full-Time	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Cognitive - Severe:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Cognitive-Severe	-	-	-	-	-
Total Special Education - Instruction	688,571.00	9,700.00	698,271.00	542,632.72	155,638.28
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	185,648.00	71,900.00	257,548.00	253,992.80	3,555.20
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Basic Skills/Remedial - Instruction	185,648.00	71,900.00	257,548.00	253,992.80	3,555.20
Bilingual Education - Instruction:					
Salaries of Teachers	47,512.00	6,200.00	53,712.00	52,342.10	1,369.90
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies	2,900.00	-	2,900.00	2,223.64	676.36
Textbooks	250.00	-	250.00		250.00
Other Objects		-			
Total Bilingual Education - Instruction	50,662.00	6,200.00	56,862.00	54,565.74	2,296.26
Vocational Programs - Local Instruction:					
Salaries of Teachers		-			
Other Salaries for Instruction		-			
Purchaed Professional-Educational Services		-			
Purchased Technical Services		-			
Other Purchased Services (400-500 series)		-			
General Supplies		-			
Textbooks		-			
Other Objects		-			
Total Vocational Programs - Local Instruction	-	-	-	-	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	18,000.00	-	18,000.00	16,405.55	1,594.45
Purchased Services		-			
Supplies & Materials	3,750.00	-	3,750.00		3,750.00
Other Objects		-			
Total School Sponsored Cocurricular Activities - Instruction	21,750.00	-	21,750.00	16,405.55	5,344.45
School Sponsored Athletics - Instruction:					
Salaries		-			
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
Total School Sponsored Athletics - Instruction	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Instructional Programs - Instruction:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased Services (300-500 Series)		-			
Supplies & Materials		-			
Other Objects		-			
	-	-	-	-	-
Total Instruction	3,057,882.00	121,600.00	3,179,482.00	2,911,128.50	268,353.50
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	54,104.00	4,800.00	58,904.00	58,760.25	143.75
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	800.00	-	800.00	282.29	517.71
Supplies and Materials	2,650.00	-	2,650.00	1,718.34	931.66
Other Objects		-			
Total Attendance and Social Work Services	57,554.00	4,800.00	62,354.00	60,760.88	1,593.12
Health Services:					
Salaries	133,759.00	20,400.00	154,159.00	152,889.78	1,269.22
Purchased Professional/Technical Services		-			
Other Purchased Services (400-500 series)	350.00	-	350.00		350.00
Supplies and Materials	4,000.00	-	4,000.00	3,223.02	776.98
Other Objects		-			
Total Health Services	138,109.00	20,400.00	158,509.00	156,112.80	2,396.20
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	104,639.00	8,900.00	113,539.00	112,517.02	1,021.98
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		-			
Purchased Professional - Educational Services		-			
Other Purchased Professional and Technical Services		-			
Other Purchased Services (400-500 series)		-			
Supplies and Materials	2,000.00	-	2,000.00	1,348.60	651.40
Other Objects		-			
Total Other Support Services - Students - Regular	106,639.00	8,900.00	115,539.00	113,865.62	1,673.38
Improvement of Instruction Services/					
Other Support Services - Instructional Staff					
Salaries of Supervisor of Instruction		-			
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants		-			
Other Salaries		33,961.00	33,961.00	33,911.24	49.76
Purchased Professional-Educ. Serv.		-			
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services		-			
Supplies and Materials	3,000.00	-	3,000.00	2,468.50	531.50
Other Objects		-			
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	3,000.00	33,961.00	36,961.00	36,379.74	581.26
Educational Media Services/School Library:					
Salaries	68,658.00	8,700.00	77,358.00	75,954.30	1,403.70
Purchased Prof. and Tech. Services		-			
Other Purchased Services	1,500.00	-	1,500.00		1,500.00
Supplies and Materials	20,000.00	-	20,000.00	17,815.36	2,184.64
Other Objects		-			
Total Educational Media Services/School Library	90,158.00	8,700.00	98,858.00	93,769.66	5,088.34
Instructional Staff Training Services:					
Purchased Professional - Educational Services	32,000.00	-	32,000.00	28,951.00	3,049.00
Other Purchased Prof. and Tech. Services		-			
Other Purchased Services	5,000.00	(1,500.00)	3,500.00	964.74	2,535.26
Supplies and Materials	3,500.00	-	3,500.00	566.95	2,933.05
Other Objects		-			
Total Instructional Staff Training Services	40,500.00	(1,500.00)	39,000.00	30,482.69	8,517.31

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	$ 199,530.00	$ 11,600.00	$ 211,130.00	$ 209,834.98	$ 1,295.02
Salaries of Other Professional Staff		-			
Salaries of Secretarial and Clerical Assistants	67,089.00	4,000.00	71,089.00	58,261.08	12,827.92
Other Salaries		-			
Purchased Prof. and Tech. Services		-			
Other Purchased Services	8,360.00	-	8,360.00	4,301.82	4,058.18
Supplies and Materials	25,093.00	-	25,093.00	10,340.32	14,752.68
Other Objects		-			
Total Support Services School Administration	300,072.00	15,600.00	315,672.00	282,738.20	32,933.80
Other Operating and Maintenance of Plant					
Salaries	17,076.00	6,100.00	23,176.00	21,435.26	1,740.74
General Supplies	2,100.00	-	2,100.00	248.07	1,851.93
Total Other Operations and Maintenance of Plant Services	19,176.00	6,100.00	25,276.00	21,683.33	3,592.67
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	3,000.00	(1,000.00)	2,000.00	730.04	1,269.96
Total Student Transportation Services	3,000.00	(1,000.00)	2,000.00	730.04	1,269.96
Undistibuted Expenditures Before Unallocated Benefits	758,208.00	95,961.00	854,169.00	796,522.96	57,646.04
Unallocated Benefits:					
Group Insurance	3,063.00	4,000.00	7,063.00	6,266.28	796.72
Social Security Contributions	31,918.00	7,000.00	38,918.00	38,918.00	
T.P.A.F. Contributions - ERIP		-			
Other Retirement Contributions - Regular		-			
Other Retirement Contributions - ERIP		-			
Unemployment Compensation		-			
Workmen's Compensation	27,366.00	4,000.00	31,366.00	27,967.59	3,398.41
Health Benefits	975,504.00	(37,250.00)	938,254.00	831,709.11	106,544.89
Tuition Reimbursement	479.00	1,250.00	1,729.00	1,574.87	154.13
Other Employee Benefits	2,180.00	-	2,180.00	1,947.66	232.34
Total Personal Services - Employee Benefits	1,040,510.00	(21,000.00)	1,019,510.00	908,383.51	111,126.49
Total Undistributed Expenditures	1,798,718.00	74,961.00	1,873,679.00	1,704,906.47	168,772.53
Total General Current Expense	4,856,600.00	196,561.00	5,053,161.00	4,616,034.97	437,126.03
Capital Outlay:					
Equipment:					
Preschool / Kindergarten		-			
Grades 1 - 5		-			
Grades 6-8		-			
Grades 9-12		-			
Special Services					
Cognitive - Mild		-			
Cognitive - Moderate		-			
Learning and/or Language Disabilities		-			
Visual Impairments		-			
Auditory Impairments		-			
Behavioral Disabilities		-			
Multiple Disabilities		-			
Resource Room/Resource Center		-			
Autisim		-			
Preschool Disabilities - Part-Time		-			
Autism		-			
Preschool Disabilities - Full-Time		-			
Cognitive - Severe		-			
Basic Skills/Remedial - Instruction		-			
Bilingual Education - Instruction		-			
Vocational Programs - Local - Instruction		-			
School Sponsored and Other Instr. Programs		-			
Undistributed Expenditures:					
Instruction		-			
School Sponsored and Other - Instructional		-			
Support Services - Students - Regular		-			
Support Services - Instructional Staff		-			
School Administration		-			
Operation and Maintenance of Plant Services		-			
Special Schools (All Programs)		-			
Total Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total School Based Expenditures	4,856,600.00	196,561.00	5,053,161.00	4,616,034.97	437,126.03

CITY OF VINELAND SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	2008				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Other Financing Sources:					
Operating Transfer In	$ 4,856,600.00	$ 196,561.00	$ 5,053,161.00	$ 4,616,410.43	$ 436,750.57
Total Other Financing Sources	4,856,600.00	196,561.00	5,053,161.00	4,616,410.43	436,750.57
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	375.46	375.46
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ 375.46	$ 375.46

Special Revenue Fund

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Forward EX. E-1A	Title I Current Year 2007-2008 Incl. Carry-Over	Title I Extension 2006-2007	Title I SIA 2007-2008 Incl. Carry-Over	Title I SIA Extension 2006-2007	Title I Carry-over Extension 2005-2006	Title I Carry-over Extension-SIA 2005-2006	Title I Distinguished School Award	Totals 2008
REVENUES:									
Local Sources	$ 23,580.20	$	$	$	$	$	$		$ 23,580.20
State Sources	21,672,854.62								21,672,854.62
Federal Sources	4,480,938.94	1,895,085.64	74,418.66	149,121.09	2,274.97	118,932.48	3,377.62	166.28	6,724,315.68
Total Revenues	26,177,373.76	1,895,085.64	74,418.66	149,121.09	2,274.97	118,932.48	3,377.62	166.28	28,420,750.50
EXPENDITURES:									
Instruction:									
Salaries of Teachers	2,243,537.92	79,974.88	32,200.00	1,250.00					2,356,962.80
Other Salaries for Instruction	890,249.90								890,249.90
Purchased Professional-Educational Services	331,076.75	215,696.66							546,773.41
Purchased Professional & Technical Services	43,851.70			19,725.00					63,576.70
Tuition	-								-
Other Purchased Services	153,143.21								153,143.21
General Supplies	738,155.95	228,380.09	29,862.37	119,679.59	2,274.97	103,860.61	3,377.62		1,225,591.20
Textbooks	77,390.69								77,390.69
Other Objects	69,437.41								69,437.41
Total Instruction	4,546,843.53	524,051.63	62,062.37	140,654.59	2,274.97	103,860.61	3,377.62	-	5,383,125.32
Support Services:									
Salaries of Supervisors of Instruction	156,323.54								156,323.54
Salaries of Program Directors	201,995.06								201,995.06
Salaries of Other Professional Staff	1,901,614.86					12,537.50			1,914,152.36
Salaries of Secretarial and Clerical Assistants	258,908.38								258,908.38
Other Salaries	520,831.20	47,657.50							568,488.70
Personal Services-Employee Benefits	1,767,197.43	187,782.83	2,718.23	105.54		1,058.39			1,958,862.42
Purchased Educational Services - Contracted Pre-K	9,182,853.47								9,182,853.47
Purchased Professional-Educational Services	278,036.21	39,363.24	6,400.00						323,799.45
Other Purchased Professional Services	239,279.00								239,279.00
Purchased Technical Services	163,850.02								163,850.02
Rentals	344,501.97								344,501.97
Contr. Serv.-Trans. (Bet. Home & Sch.)	1,043,182.00								1,043,182.00
Contr. Serv.-Trans. (Wrap Around Services)	4,615.68							166.28	4,781.96
Contr. Serv.-Trans. (Field Trips)	57,369.50								57,369.50
Travel	41,623.91	4,672.39							46,296.30
Other Purchased Services	95,321.50	1,415.00							96,736.50
Supplies & Materials	607,592.50	23,582.13	3,238.06	15.96		1,475.98			635,904.63
Other Objects	17,259.91								17,259.91
Total Support Services	16,882,356.14	304,473.09	12,356.29	121.50	-	15,071.87	-	166.28	17,214,545.17

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Brought Forward EX. E-1A	Title I							Totals 2008
		Current Year 2007-2008 Incl. Carry-Over	Extension 2006-2007	SIA 2007-2008 Incl. Carry-Over	SIA Extension 2006-2007	Carry-over Extension 2005-2006	Carry-over Extension-SIA 2005-2006	Distinguished School Award	
EXPENDITURES (CONT'D):									
Facilities Acquisition and Construction Services:									
Instructional Equipment	45,684.85			8,345.00					54,029.85
Noninstructional Equipment	53,070.00								53,070.00
Other Purchased Prof. & Tech. Services	-								-
Construction Services	-								-
Total Facilities Acquisition and Construction Services	98,754.85	-	-	8,345.00	-	-	-	-	107,099.85
Total Expenditures	21,527,954.52	828,524.72	74,418.66	149,121.09	2,274.97	118,932.48	3,377.62	166.28	22,704,770.34
Other Financing Sources (Uses):									
Operating Transfer In (Out):									
Transfer in from General Fund	9,949.00								9,949.00
Contribution to School-Based Budgets	(4,659,368.24)	(1,066,560.92)							(5,725,929.16)
	(4,649,419.24)	(1,066,560.92)	-	-	-	-	-	-	(5,715,980.16)
Total Outflows	26,177,373.76	1,895,085.64	74,418.66	149,121.09	2,274.97	118,932.48	3,377.62	166.28	28,420,750.50
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	Early Childhood Program Aid	Abbott Preschool Expansion Aid	I. D. E. A. Basic 2007-2008 Incl. Carry-Over	I. D. E. A. Basic Extension 2006-2007	I. D. E. A. Preschool Incentive 2007-2008 Incl. Carry-Over	Perkins Vocational And Technical Education - Secondary	Total Brought Forward EX. E-1B
REVENUES:								
Local Sources	$ 23,580.20	$	$	$	$	$	$	$ 23,580.20
State Sources	21,672,854.62	7,350,340.91	8,259,068.00					6,063,445.71
Federal Sources	4,480,938.94			2,308,284.70	226,591.40	83,447.00	114,687.19	1,747,928.65
Total Revenues	26,177,373.76	7,350,340.91	8,259,068.00	2,308,284.70	226,591.40	83,447.00	114,687.19	7,834,954.56
EXPENDITURES:								
Instruction:								
Salaries of Teachers	2,243,537.92	1,226,652.10		365,040.92	52,128.70	51,012.02		548,704.18
Other Salaries for Instruction	890,249.90	706,773.98		84,432.32	45,062.31			53,981.29
Purchased Professional-Educational Services	331,076.75							331,076.75
Purchased Professional & Technical Services	43,851.70			25,779.70				18,072.00
Tuition	-							-
Other Purchased Services	153,143.21			150,193.00				2,950.21
General Supplies	738,155.95	256,209.22		27,540.04	2,082.71		52,845.66	399,478.32
Textbooks	77,390.69							77,390.69
Other Objects	69,437.41	16,914.15					13,520.49	39,002.77
Total Instruction	4,546,843.53	2,206,549.45	-	652,985.98	99,273.72	51,012.02	66,366.15	1,470,656.21
Support Services:								
Salaries of Supervisors of Instruction	156,323.54			81,312.88	14,238.16			60,772.50
Salaries of Program Directors	201,995.06	186,755.06						15,240.00
Salaries of Other Professional Staff	1,901,614.86	928,604.54		706,112.08	40,025.00			226,873.24
Salaries of Secretarial and Clerical Assistants	258,908.38	178,155.72		25,800.94		19,358.10		35,593.62
Other Salaries	520,831.20	236,478.63						284,352.57
Personal Services-Employee Benefits	1,767,197.43	932,937.81		487,133.14	15,172.21	13,076.88		318,877.39
Purchased Educational Services - Contracted Pre-K	9,182,853.47	923,785.47	8,259,068.00					-
Purchased Professional-Educational Services	278,036.21	15,350.00						262,686.21
Other Purchased Professional Services	239,279.00	140,694.00						98,585.00
Purchased Technical Services	163,850.02			52,094.35	11,635.00			100,120.67
Rentals	344,501.97	344,501.97						-
Contr. Serv.-Trans. (Bet. Home & Sch.)	1,043,182.00	1,043,182.00						-
Contr. Serv.-Trans. (Wrap Around Services)	4,615.68							4,615.68
Contr. Serv.-Trans. (Field Trips)	57,369.50						2,444.00	54,925.50
Travel	41,623.91	8,642.06		3,313.71			122.19	29,545.95
Other Purchased Services	95,321.50	32,909.86		13,216.00	1,268.64		70.00	47,857.00
Supplies & Materials	607,592.50	134,673.34		84,065.38	44,978.67			343,875.11
Other Objects	17,259.91							17,259.91
Total Support Services	16,882,356.14	5,106,670.46	8,259,068.00	1,453,048.48	127,317.68	32,434.98	2,636.19	1,901,180.35

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	Early Childhood Program Aid	Abbott Preschool Expansion Aid	I. D. E. A. Basic 2007-2008 Incl. Carry-Over	I. D. E. A. Basic Extension 2006-2007	I. D. E. A. Preschool Incentive 2007-2008 Incl. Carry-Over	Perkins Vocational And Technical Education - Secondary	Total Brought Forward EX. E-1B
EXPENDITURES (CONT'D):								
Facilities Acquisition and Construction Services:								
Instructional Equipment	45,684.85						45,684.85	-
Noninstructional Equipment	53,070.00	47,070.00						6,000.00
Other Purchased Prof. & Tech. Services	-							-
Construction Services	-							-
								-
Total Facilities Acquisition and Construction Services	98,754.85	47,070.00	-	-	-	-	45,684.85	6,000.00
Total Expenditures	21,527,954.52	7,360,289.91	8,259,068.00	2,106,034.46	226,591.40	83,447.00	114,687.19	3,377,836.56
Other Financing Sources (Uses):								
Operating Transfer In (Out):								
Transfer in from General Fund	9,949.00	9,949.00						-
Contribution to School-Based Budgets	(4,659,368.24)			(202,250.24)				(4,457,118.00)
	(4,649,419.24)	9,949.00	-	(202,250.24)	-	-	-	(4,457,118.00)
Total Outflows	26,177,373.76	7,350,340.91	8,259,068.00	2,308,284.70	226,591.40	83,447.00	114,687.19	7,834,954.56
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	Title V 2007-2008 Incl. Carry-Over	Title III 2007-2008 Incl. Carry-Over	Title III Carry-Over Extension	Title III Extension 2006-2007	Title IV 2007-2008 Incl. Carry-Over	Total Brought Forward EX. E-1C
REVENUES:							
Local Sources	$ 23,580.20	$	$	$	$	$	$ 23,580.20
State Sources	6,063,445.71						6,063,445.71
Federal Sources	1,747,928.65	17,558.41	130,631.52	12,394.25	14,870.08	54,997.31	1,517,477.08
Total Revenues	7,834,954.56	17,558.41	130,631.52	12,394.25	14,870.08	54,997.31	7,604,502.99
EXPENDITURES:							
Instruction:							
Salaries of Teachers	548,704.18		18,201.14		13,712.50		516,790.54
Other Salaries for Instruction	53,981.29						53,981.29
Purchased Professional-Educational Services	331,076.75						331,076.75
Purchased Professional & Technical Services	18,072.00	11,908.00				4,264.00	1,900.00
Tuition							-
Other Purchased Services	2,950.21	600.00				2,350.21	-
General Supplies	399,478.32	1,527.95	104,916.25	11,269.00		4,056.02	277,709.10
Textbooks	77,390.69						77,390.69
Other Objects	39,002.77	3,522.46		1,125.25			34,355.06
Total Instruction	1,470,656.21	17,558.41	123,117.39	12,394.25	13,712.50	10,670.23	1,293,203.43
Support Services:							
Salaries of Supervisors of Instruction	60,772.50						60,772.50
Salaries of Program Directors	15,240.00						15,240.00
Salaries of Other Professional Staff	226,873.24						226,873.24
Salaries of Secretarial and Clerical Assistants	35,593.62						35,593.62
Other Salaries	284,352.57		2,046.49				282,306.08
Personal Services-Employee Benefits	318,877.39		4,963.64		1,157.58	5,472.19	307,283.98
Purchased Educational Services - Contracted Pre-K	-						-
Purchased Professional-Educational Services	262,686.21						262,686.21
Other Purchased Professional Services	98,585.00						98,585.00
Purchased Technical Services	100,120.67						100,120.67
Rentals	-						-
Contr. Serv.-Trans. (Bet. Home & Sch.)	-						-
Contr. Serv.-Trans. (Wrap Around Services)	4,615.68						4,615.68
Contr. Serv.-Trans. (Field Trips)	54,925.50						54,925.50
Travel	29,545.95						29,545.95
Other Purchased Services	47,857.00						47,857.00
Supplies & Materials	343,875.11		504.00				343,371.11
Other Objects	17,259.91						17,259.91
Total Support Services	1,901,180.35	-	7,514.13	-	1,157.58	5,472.19	1,887,036.45

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	Title V 2007-2008 Incl. Carry-Over	Title III 2007-2008 Incl. Carry-Over	Title III Carry-Over Extension	Title III Extension 2006-2007	Title IV 2007-2008 Incl. Carry-Over	Total Brought Forward EX. E-1C
EXPENDITURES (CONT'D):							
Facilities Acquisition and Construction Services:							
Instructional Equipment	-						-
Noninstructional Equipment	6,000.00						6,000.00
Other Purchased Prof. & Tech. Services	-						-
Construction Services	-						-
	-						-
Total Facilities Acquisition and Construction Services	6,000.00	-	-	-	-	-	6,000.00
Total Expenditures	3,377,836.56	17,558.41	130,631.52	12,394.25	14,870.08	16,142.42	3,186,239.88
Other Financing Sources (Uses):							
Operating Transfer In (Out):							
Transfer in from General Fund	-						-
Contribution to School-Based Budgets	(4,457,118.00)					(38,854.89)	(4,418,263.11)
	(4,457,118.00)	-	-	-	-	(38,854.89)	(4,418,263.11)
Total Outflows	7,834,954.56	17,558.41	130,631.52	12,394.25	14,870.08	54,997.31	7,604,502.99
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	Title IIA 2007-2008 Incl. Carry-Over	Title IID 2007-2008 Incl. Carry-Over	Title IIA Extension	Title IIA Carry-Over Extension	Title IV Carry-Over Extension	Total Brought Forward EX. E-1D
REVENUES:							
Local Sources	$ 23,580.20	$	$	$	$	$	$ 23,580.20
State Sources	6,063,445.71						6,063,445.71
Federal Sources	1,517,477.08	560,478.58	13,004.32		13,936.23	8,759.30	921,298.65
Total Revenues	7,604,502.99	560,478.58	13,004.32	-	13,936.23	8,759.30	7,008,324.56
EXPENDITURES:							
Instruction:							
Salaries of Teachers	516,790.54						516,790.54
Other Salaries for Instruction	53,981.29						53,981.29
Purchased Professional-Educational Services	331,076.75						331,076.75
Purchased Professional & Technical Services	1,900.00						1,900.00
Tuition	-						-
Other Purchased Services	-						-
General Supplies	277,709.10		737.32				276,971.78
Textbooks	77,390.69						77,390.69
Other Objects	34,355.06						34,355.06
Total Instruction	1,293,203.43	-	737.32	-	-	-	1,292,466.11
Support Services:							
Salaries of Supervisors of Instruction	60,772.50						60,772.50
Salaries of Program Directors	15,240.00						15,240.00
Salaries of Other Professional Staff	226,873.24						226,873.24
Salaries of Secretarial and Clerical Assistants	35,593.62						35,593.62
Other Salaries	282,306.08	10,601.25					271,704.83
Personal Services-Employee Benefits	307,283.98	64,494.26					242,789.72
Purchased Educational Services - Contracted Pre-K	-						-
Purchased Professional-Educational Services	262,686.21	14,130.00					248,556.21
Other Purchased Professional Services	98,585.00						98,585.00
Purchased Technical Services	100,120.67						100,120.67
Rentals	-						-
Contr. Serv.-Trans. (Bet. Home & Sch.)	-						-
Contr. Serv.-Trans. (Wrap Around Services)	4,615.68						4,615.68
Contr. Serv.-Trans. (Field Trips)	54,925.50						54,925.50
Travel	29,545.95	12,299.00			11,977.82		5,269.13
Other Purchased Services	47,857.00		12,267.00				35,590.00
Supplies & Materials	343,371.11	12,450.96			1,958.41	8,759.30	320,202.44
Other Objects	17,259.91						17,259.91
Total Support Services	1,887,036.45	113,975.47	12,267.00	-	13,936.23	8,759.30	1,738,098.45

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	Title IIA 2007-2008 Incl. Carry-Over	Title IID 2007-2008 Incl. Carry-Over	Title IIA Extension	Title IIA Carry-Over Extension	Title IV Carry-Over Extension	Total Brought Forward EX. E-1D
EXPENDITURES (CONT'D):							
Facilities Acquisition and Construction Services:							
Instructional Equipment	-						-
Noninstructional Equipment	6,000.00						6,000.00
Other Purchased Prof. & Tech. Services	-						-
Construction Services	-						-
	-						-
Total Facilities Acquisition and Construction Services	6,000.00	-	-	-	-	-	6,000.00
Total Expenditures	3,186,239.88	113,975.47	13,004.32	-	13,936.23	8,759.30	3,036,564.56
Other Financing Sources (Uses):							
Operating Transfer In (Out):							
Transfer in from General Fund	-						-
Contribution to School-Based Budgets	(4,418,263.11)	(446,503.11)					(3,971,760.00)
	(4,418,263.11)	(446,503.11)	-	-	-	-	(3,971,760.00)
Total Outflows	7,604,502.99	560,478.58	13,004.32	-	13,936.23	8,759.30	7,008,324.56
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	Adult Basic Education	Governor's Iniative for Autism	Vineland Municipal Alliance 2007-2008	Pilot Mentoring Program	Handicapped Persons Recreational Opportunity Act	Nonpublic Technology Initiative	Family Friendly Center	Total Brought Forward EX. E-1E
REVENUES:									
Local Sources	$ 23,580.20	$	$	$	$	$	$	$	$ 23,580.20
State Sources	6,063,445.71		459,620.21	10,500.00	18,186.12	5,714.69	50,690.50	34,805.27	5,483,928.92
Federal Sources	921,298.65	536,497.74							384,800.91
Total Revenues	7,008,324.56	536,497.74	459,620.21	10,500.00	18,186.12	5,714.69	50,690.50	34,805.27	5,892,310.03
EXPENDITURES:									
Instruction:									
Salaries of Teachers	516,790.54	80,789.91	95,256.87		16,893.67			8,465.00	315,385.09
Other Salaries for Instruction	53,981.29		32,089.47						21,891.82
Purchased Professional-Educational Services	331,076.75								331,076.75
Purchased Professional & Technical Services	1,900.00								1,900.00
Tuition									
Other Purchased Services	-								-
General Supplies	276,971.78	1,810.97	119,956.36			1,900.17	44,965.50	17,168.63	91,170.15
Textbooks	77,390.69	1,136.59							76,254.10
Other Objects	34,355.06					304.26			34,050.80
Total Instruction	1,292,466.11	83,737.47	247,302.70	-	16,893.67	2,204.43	44,965.50	25,633.63	871,728.71
Support Services:									
Salaries of Supervisors of Instruction	60,772.50								60,772.50
Salaries of Program Directors	15,240.00							2,115.00	13,125.00
Salaries of Other Professional Staff	226,873.24	62,375.98	21,900.16					2,125.00	140,472.10
Salaries of Secretarial and Clerical Assistants	35,593.62								35,593.62
Other Salaries	271,704.83	90,133.94							181,570.89
Personal Services-Employee Benefits	242,789.72	86,214.92	37,794.36		1,292.45			1,066.26	116,421.73
Purchased Educational Services - Contracted Pre-K	-								-
Purchased Professional-Educational Services	248,556.21	212,066.61		10,500.00					25,989.60
Other Purchased Professional Services	98,585.00								98,585.00
Purchased Technical Services	100,120.67		99,425.67						695.00
Rentals	-								-
Contr. Serv.-Trans. (Bet. Home & Sch.)	-								-
Contr. Serv.-Trans. (Wrap Around Services)	4,615.68					3,510.26		227.88	877.54
Contr. Serv.-Trans. (Field Trips)	54,925.50								54,925.50
Travel	5,269.13	938.87							4,330.26
Other Purchased Services	35,590.00		555.00				5,725.00		29,310.00
Supplies & Materials	320,202.44	1,029.95	49,168.88					2,137.50	267,866.11
Other Objects	17,259.91		3,473.44					1,500.00	12,286.47
Total Support Services	1,738,098.45	452,760.27	212,317.51	10,500.00	1,292.45	3,510.26	5,725.00	9,171.64	1,042,821.32

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	Adult Basic Education	Governor's Iniative for Autism	Vineland Municipal Alliance 2007-2008	Pilot Mentoring Program	Handicapped Persons Recreational Opportunity Act	Nonpublic Technology Initiative	Family Friendly Center	Total Brought Forward EX. E-1E
EXPENDITURES (CONT'D):									
Facilities Acquisition and Construction Services:									
Instructional Equipment	-								-
Noninstructional Equipment	6,000.00								6,000.00
Other Purchased Prof. & Tech. Services	-								-
Construction Services	-								-
	-								-
Total Facilities Acquisition and Construction Services	6,000.00	-	-	-	-	-	-	-	6,000.00
Total Expenditures	3,036,564.56	536,497.74	459,620.21	10,500.00	18,186.12	5,714.69	50,690.50	34,805.27	1,920,550.03
Other Financing Sources (Uses):									
Operating Transfer In (Out):									
Transfer in from General Fund	-								-
Contribution to School-Based Budgets	(3,971,760.00)								(3,971,760.00)
	(3,971,760.00)	-	-	-	-	-	-	-	(3,971,760.00)
Total Outflows	7,008,324.56	536,497.74	459,620.21	10,500.00	18,186.12	5,714.69	50,690.50	34,805.27	5,892,310.03
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

		Cumberland County Office of Employment and Training						
	Total Carried Forward	Academic & Self Development	WIA Out of School Youth Program	Literacy Lab	ABE/ ESL	GED Testing	Job Search Assistance	Total Brought Forward EX. E-1F
REVENUES:								
Local Sources	$ 23,580.20	$	$	$	$	$	$	$ 23,580.20
State Sources	5,483,928.92				25,087.89	33,261.25	52,145.44	5,373,434.34
Federal Sources	384,800.91	217,550.65	15,322.37	64,510.89				87,417.00
Total Revenues	5,892,310.03	217,550.65	15,322.37	64,510.89	25,087.89	33,261.25	52,145.44	5,484,431.54
EXPENDITURES:								
Instruction:								
Salaries of Teachers	315,385.09	24,750.00			1,237.50		39,730.15	249,667.44
Other Salaries for Instruction	21,891.82							21,891.82
Purchased Professional-Educational Services	331,076.75							331,076.75
Purchased Professional & Technical Services	1,900.00							1,900.00
Tuition	-							-
Other Purchased Services	-							-
General Supplies	91,170.15	330.79	8,970.12	1,048.57			2,771.63	78,049.04
Textbooks	76,254.10							76,254.10
Other Objects	34,050.80	31,875.80						2,175.00
Total Instruction	871,728.71	56,956.59	8,970.12	1,048.57	1,237.50	-	42,501.78	761,014.15
Support Services:								
Salaries of Supervisors of Instruction	60,772.50	42,690.00						18,082.50
Salaries of Program Directors	13,125.00							13,125.00
Salaries of Other Professional Staff	140,472.10			49,602.02		625.00		90,245.08
Salaries of Secretarial and Clerical Assistants	35,593.62					20,935.88		14,657.74
Other Salaries	181,570.89	96,785.64						84,785.25
Personal Services-Employee Benefits	116,421.73	16,723.73		9,239.30	104.48	11,700.37	9,643.66	69,010.19
Purchased Educational Services - Contracted Pre-K	-							-
Purchased Professional-Educational Services	25,989.60				13,339.60			12,650.00
Other Purchased Professional Services	98,585.00							98,585.00
Purchased Technical Services	695.00		695.00					-
Rentals	-							-
Contr. Serv.-Trans. (Bet. Home & Sch.)	-							-
Contr. Serv.-Trans. (Wrap Around Services)	877.54							877.54
Contr. Serv.-Trans. (Field Trips)	54,925.50	825.50						54,100.00
Travel	4,330.26	3,340.63						989.63
Other Purchased Services	29,310.00		3,627.37		10,406.31			15,276.32
Supplies & Materials	267,866.11	228.56	2,029.88	4,621.00				260,986.67
Other Objects	12,286.47							12,286.47
Total Support Services	1,042,821.32	160,594.06	6,352.25	63,462.32	23,850.39	33,261.25	9,643.66	745,657.39

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	Cumberland County Office of Employment and Training						Total Brought Forward EX. E-1F
		Academic & Self Development	WIA Out of School Youth Program	Literacy Lab	ABE/ ESL	GED Testing	Job Search Assistance	
EXPENDITURES (CONT'D):								
Facilities Acquisition and Construction Services:								
Instructional Equipment	-							-
Noninstructional Equipment	6,000.00							6,000.00
Other Purchased Prof. & Tech. Services	-							-
Construction Services	-							-
	-							-
Total Facilities Acquisition and Construction Services	6,000.00	-	-	-	-	-	-	6,000.00
Total Expenditures	1,920,550.03	217,550.65	15,322.37	64,510.89	25,087.89	33,261.25	52,145.44	1,512,671.54
Other Financing Sources (Uses):								
Operating Transfer In (Out):								
Transfer in from General Fund	-							-
Contribution to School-Based Budgets	(3,971,760.00)							(3,971,760.00)
	(3,971,760.00)	-	-	-	-	-	-	(3,971,760.00)
Total Outflows	5,892,310.03	217,550.65	15,322.37	64,510.89	25,087.89	33,261.25	52,145.44	5,484,431.54
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	N.J. Nonpublic Handicapped Services, Ch. 193, L. 1977			N.J. Nonpublic Auxiliary Services, Ch. 192, L. 1977			Total Brought Forward EX. E-1G
		Supplementary Instruction	Examination and Classification	Corrective Speech	Compensatory Education	English as A Second Language	Transportation	
REVENUES:								
Local Sources	$ 23,580.20	$	$	$	$	$	$	$ 23,580.20
State Sources	5,373,434.34	23,210.60	54,225.10	60,450.00	188,116.05	5,075.00	54,100.00	4,988,257.59
Federal Sources	87,417.00							87,417.00
Total Revenues	5,484,431.54	23,210.60	54,225.10	60,450.00	188,116.05	5,075.00	54,100.00	5,099,254.79
EXPENDITURES:								
Instruction:								
Salaries of Teachers	249,667.44							249,667.44
Other Salaries for Instruction	21,891.82							21,891.82
Purchased Professional-Educational Services	331,076.75	23,210.60	54,225.10	60,450.00	188,116.05	5,075.00		-
Purchased Professional & Technical Services	1,900.00							1,900.00
Tuition	-							-
Other Purchased Services	-							-
General Supplies	78,049.04							78,049.04
Textbooks	76,254.10							76,254.10
Other Objects	2,175.00							2,175.00
Total Instruction	761,014.15	23,210.60	54,225.10	60,450.00	188,116.05	5,075.00	-	429,937.40
Support Services:								
Salaries of Supervisors of Instruction	18,082.50							18,082.50
Salaries of Program Directors	13,125.00							13,125.00
Salaries of Other Professional Staff	90,245.08							90,245.08
Salaries of Secretarial and Clerical Assistants	14,657.74							14,657.74
Other Salaries	84,785.25							84,785.25
Personal Services-Employee Benefits	69,010.19							69,010.19
Purchased Educational Services - Contracted Pre-K	-							-
Purchased Professional-Educational Services	12,650.00							12,650.00
Other Purchased Professional Services	98,585.00							98,585.00
Purchased Technical Services	-							-
Rentals	-							-
Contr. Serv.-Trans. (Bet. Home & Sch.)	-							-
Contr. Serv.-Trans. (Wrap Around Services)	877.54							877.54
Contr. Serv.-Trans. (Field Trips)	54,100.00						54,100.00	-
Travel	989.63							989.63
Other Purchased Services	15,276.32							15,276.32
Supplies & Materials	260,986.67							260,986.67
Other Objects	12,286.47							12,286.47
Total Support Services	745,657.39	-	-	-	-	-	54,100.00	691,557.39

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	N.J. Nonpublic Handicapped Services, Ch. 193, L. 1977			N.J. Nonpublic Auxiliary Services, Ch. 192, L. 1977			Total Brought Forward EX. E-1G
		Supplementary Instruction	Examination and Classification	Corrective Speech	Compensatory Education	English as A Second Language	Transportation	
EXPENDITURES (CONT'D):								
Facilities Acquisition and Construction Services:								
Instructional Equipment	-							-
Noninstructional Equipment	6,000.00							6,000.00
Other Purchased Prof. & Tech. Services	-							-
Construction Services	-							-
	-							-
Total Facilities Acquisition and Construction Services	6,000.00	-	-	-	-	-	-	6,000.00
Total Expenditures	1,512,671.54	23,210.60	54,225.10	60,450.00	188,116.05	5,075.00	54,100.00	1,127,494.79
Other Financing Sources (Uses):								
Operating Transfer In (Out):								
Transfer in from General Fund	-							-
Contribution to School-Based Budgets	(3,971,760.00)							(3,971,760.00)
	(3,971,760.00)	-	-	-	-	-	-	(3,971,760.00)
Total Outflows	5,484,431.54	23,210.60	54,225.10	60,450.00	188,116.05	5,075.00	54,100.00	5,099,254.79
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	N.J. Nonpublic Textbook Aid, Ch. 194 L.1979	N.J. Nonpublic Nursing	LEADS	Strengthening Families Program	Artists in Education Consortium	21st Century Community Learning Ctr Grant	Total Brought Forward EX. E-1H
REVENUES:								
Local Sources	$ 23,580.20	$	$	$	$	$	$	$ 23,580.20
State Sources	4,988,257.59	66,254.10	98,585.00	32,100.00	39,004.78	5,500.00		4,746,813.71
Federal Sources	87,417.00						66,417.00	21,000.00
Total Revenues	5,099,254.79	66,254.10	98,585.00	32,100.00	39,004.78	5,500.00	66,417.00	4,791,393.91
EXPENDITURES:								
Instruction:								-
Salaries of Teachers	249,667.44			29,700.00			19,512.50	200,454.94
Other Salaries for Instruction	21,891.82						6,933.90	14,957.92
Purchased Professional-Educational Services	-							-
Purchased Professional & Technical Services	1,900.00						1,900.00	-
Tuition	-							-
Other Purchased Services	-							-
General Supplies	78,049.04			2,400.00			190.20	75,458.84
Textbooks	76,254.10	66,254.10						10,000.00
Other Objects	2,175.00							2,175.00
Total Instruction	429,937.40	66,254.10	-	32,100.00	-	-	28,536.60	303,046.70
Support Services:								
Salaries of Supervisors of Instruction	18,082.50						18,082.50	-
Salaries of Program Directors	13,125.00							13,125.00
Salaries of Other Professional Staff	90,245.08				26,102.17			64,142.91
Salaries of Secretarial and Clerical Assistants	14,657.74							14,657.74
Other Salaries	84,785.25							84,785.25
Personal Services-Employee Benefits	69,010.19				2,032.11		4,069.11	62,908.97
Purchased Educational Services - Contracted Pre-K	-							-
Purchased Professional-Educational Services	12,650.00					5,500.00		7,150.00
Other Purchased Professional Services	98,585.00		98,585.00					-
Purchased Technical Services	-							-
Rentals	-							-
Contr. Serv.-Trans. (Bet. Home & Sch.)	-							-
Contr. Serv.-Trans. (Wrap Around Services)	877.54							877.54
Contr. Serv.-Trans. (Field Trips)	-							-
Travel	989.63						452.47	537.16
Other Purchased Services	15,276.32						15,276.32	-
Supplies & Materials	260,986.67							260,986.67
Other Objects	12,286.47				10,870.50			1,415.97
Total Support Services	691,557.39	-	98,585.00	-	39,004.78	5,500.00	37,880.40	510,587.21

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	N.J. Nonpublic Textbook Aid, Ch. 194 L.1979	N.J. Nonpublic Nursing	LEADS	Strengthening Families Program	Artists in Education Consortium	21st Century Community Learning Ctr Grant	Total Brought Forward EX. E-1H
EXPENDITURES (CONT'D):								
Facilities Acquisition and Construction Services:								
Instructional Equipment	-							-
Noninstructional Equipment	6,000.00							6,000.00
Other Purchased Prof. & Tech. Services	-							-
Construction Services	-							-
	-							-
Total Facilities Acquisition and Construction Services	6,000.00	-	-	-	-	-	-	6,000.00
Total Expenditures	1,127,494.79	66,254.10	98,585.00	32,100.00	39,004.78	5,500.00	66,417.00	819,633.91
Other Financing Sources (Uses):								
Operating Transfer In (Out):								
Transfer in from General Fund	-							-
Contribution to School-Based Budgets	(3,971,760.00)	-	-	-	-	-		(3,971,760.00)
	(3,971,760.00)	-	-	-	-	-	-	(3,971,760.00)
Total Outflows	5,099,254.79	66,254.10	98,585.00	32,100.00	39,004.78	5,500.00	66,417.00	4,791,393.91
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	Wal-Mart Foundation	AEDS Fund Drive	Lowes	REBEL	Teacher Quality Enhancement	Wrap Around Revenue	Total Brought Forward EX. E-1I
REVENUES:								
Local Sources	$ 23,580.20	$ 1,000.00	$ 3,578.25	$ 4,277.52	$	$	$	$ 14,724.43
State Sources	4,746,813.71				9,000.00		49,132.97	4,688,680.74
Federal Sources	21,000.00					21,000.00		-
Total Revenues	4,791,393.91	1,000.00	3,578.25	4,277.52	9,000.00	21,000.00	49,132.97	4,703,405.17
EXPENDITURES:								
Instruction:								
Salaries of Teachers	200,454.94					13,374.50	9,887.50	177,192.94
Other Salaries for Instruction	14,957.92						14,957.92	-
Purchased Professional-Educational Services	-							-
Purchased Professional & Technical Services	-							-
Tuition	-							-
Other Purchased Services	-							-
General Supplies	75,458.84	1,000.00		545.00	1,514.04	2,000.00		70,399.80
Textbooks	10,000.00							10,000.00
Other Objects	2,175.00			2,175.00				-
Total Instruction	303,046.70	1,000.00	-	2,720.00	1,514.04	15,374.50	24,845.42	257,592.74
Support Services:								
Salaries of Supervisors of Instruction	-							-
Salaries of Program Directors	13,125.00						13,125.00	-
Salaries of Other Professional Staff	64,142.91							64,142.91
Salaries of Secretarial and Clerical Assistants	14,657.74							14,657.74
Other Salaries	84,785.25				3,301.71		6,691.25	74,792.29
Personal Services-Employee Benefits	62,908.97				302.44		3,920.30	58,686.23
Purchased Educational Services - Contracted Pre-K	-							-
Purchased Professional-Educational Services	7,150.00					5,000.00		2,150.00
Other Purchased Professional Services	-							-
Purchased Technical Services	-							-
Rentals	-							-
Contr. Serv.-Trans. (Bet. Home & Sch.)	-							-
Contr. Serv.-Trans. (Wrap Around Services)	877.54			822.86	54.68			-
Contr. Serv.-Trans. (Field Trips)	-							-
Travel	537.16							537.16
Other Purchased Services	-							-
Supplies & Materials	260,986.67		3,578.25	734.66	3,023.82	625.50	551.00	252,473.44
Other Objects	1,415.97				803.31			612.66
Total Support Services	510,587.21	-	3,578.25	1,557.52	7,485.96	5,625.50	24,287.55	468,052.43

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	Wal-Mart Foundation	AEDS Fund Drive	Lowes	REBEL	Teacher Quality Enhancement	Wrap Around Revenue	Total Brought Forward EX. E-1H
EXPENDITURES (CONT'D):								
Facilities Acquisition and Construction Services:								
Instructional Equipment	-							-
Noninstructional Equipment	6,000.00							6,000.00
Other Purchased Prof. & Tech. Services	-							-
Construction Services	-							-
	-							-
Total Facilities Acquisition and Construction Services	6,000.00	-	-	-	-	-	-	6,000.00
Total Expenditures	819,633.91	1,000.00	3,578.25	4,277.52	9,000.00	21,000.00	49,132.97	731,645.17
Other Financing Sources (Uses):								
Operating Transfer In (Out):								
Transfer in from General Fund	-							-
Contribution to School-Based Budgets	(3,971,760.00)	-	-	-	-	-	-	(3,971,760.00)
	(3,971,760.00)	-	-	-	-	-	-	(3,971,760.00)
Total Outflows	4,791,393.91	1,000.00	3,578.25	4,277.52	9,000.00	21,000.00	49,132.97	4,703,405.17
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	NJ Youth Corps	Demonstrably Effective Program Aid	New School Facilities Funding	FCSCCE NJ Center for Character Education	Lenfest Foundation	Other Miscellaneous Local Revenue Sources	School Based Youth Services Start-Up	GED Testing
REVENUES:									
Local Sources	$ 14,724.43	$	$		$	$ 8,582.74	$ 6,141.69	$	$
State Sources	4,688,680.74	387,532.25	3,971,760.00	318,959.23	1,000.00			612.66	8,816.60
Federal Sources	-								
Total Revenues	4,703,405.17	387,532.25	3,971,760.00	318,959.23	1,000.00	8,582.74	6,141.69	612.66	8,816.60
EXPENDITURES:									
Instruction:									
Salaries of Teachers	177,192.94	167,067.94			910.00		1,350.00		7,865.00
Other Salaries for Instruction	-								
Purchased Professional-Educational Services	-								
Purchased Professional & Technical Services	-								
Tuition	-								
Other Purchased Services	-								
General Supplies	70,399.80	11,554.38		48,306.32		8,582.74	1,956.36		
Textbooks	10,000.00			10,000.00					
Other Objects	-								
Total Instruction	257,592.74	178,622.32	-	58,306.32	910.00	8,582.74	3,306.36	-	7,865.00
Support Services:									
Salaries of Supervisors of Instruction	-								
Salaries of Program Directors	-								
Salaries of Other Professional Staff	64,142.91	63,817.91							325.00
Salaries of Secretarial and Clerical Assistants	14,657.74	14,657.74							
Other Salaries	74,792.29	66,224.28		8,568.01					
Personal Services-Employee Benefits	58,686.23	55,423.76		2,431.90	90.00		113.97		626.60
Purchased Educational Services - Contracted Pre-K	-								
Purchased Professional-Educational Services	2,150.00	2,150.00							
Other Purchased Professional Services	-								
Purchased Technical Services	-								
Rentals	-								
Contr. Serv.-Trans. (Bet. Home & Sch.)	-								
Contr. Serv.-Trans. (Wrap Around Services)	-								
Contr. Serv.-Trans. (Field Trips)	-								
Travel	537.16	537.16							
Other Purchased Services	-								
Supplies & Materials	252,473.44	6,099.08		243,653.00			2,721.36		
Other Objects	612.66							612.66	
Total Support Services	468,052.43	208,909.93	-	254,652.91	90.00	-	2,835.33	612.66	951.60

(Continued)

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Total Carried Forward	NJ Youth Corps	Demonstrably Effective Program Aid	New School Facilities Funding	FCSCCE NJ Center for Character Education	Lenfest Foundation	Other Miscellaneous Local Revenue Sources	School Based Youth Services Start-Up	GED Testing
EXPENDITURES (CONT'D):									
Facilities Acquisition and Construction Services:									
Instructional Equipment	-								
Noninstructional Equipment	6,000.00			6,000.00					
Other Purchased Prof. & Tech. Services	-								
Construction Services	-								
	-								
Total Facilities Acquisition and Construction Services	6,000.00	-	-	6,000.00	-	-	-	-	-
Total Expenditures	731,645.17	387,532.25	-	318,959.23	1,000.00	8,582.74	6,141.69	612.66	8,816.60
Other Financing Sources (Uses):									
Operating Transfer In (Out):									
Transfer in from General Fund	-								
Contribution to School-Based Budgets	(3,971,760.00)	-	(3,971,760.00)	-	-	-	-	-	-
	(3,971,760.00)	-	(3,971,760.00)	-	-	-	-	-	-
Total Outflows	4,703,405.17	387,532.25	3,971,760.00	318,959.23	1,000.00	8,582.74	6,141.69	612.66	8,816.60
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
DEMONSTRABLY EFFECTIVE PROGRAM AID SCHEDULE OF EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

DISTRICT-WIDE TOTAL

	2008		
	Budgeted	Actual	Variance
EXPENDITURES:			
Instruction:			
Salaries of Teachers	$	$	$
Other Salaries for Instruction			
Purchased Professional and Technical Services			
Other Purchased Services (400-500 series)			
General Supplies			
Textbooks			
Total Instruction	-	-	-
Support Services:			
Salaries of Other Professional Staff			
Personal Services - Employee Benefits			
Purchased Professional - Educational Services			
Purchased Technical Services			
Rentals			
Travel			
Supplies & Materials			
Total Support Services	-	-	-
Facilities Acquisition and Const. Serv.:			
Instructional Equipment			-
Total Facilities Acquisition and Const. Serv.	-	-	-
Contribution to School-Based Budgets	3,971,760.00	3,971,760.00	
Total Expenditures	$ 3,971,760.00	$ 3,971,760.00	$ -

SUMMARY OF LOCATION TOTALS

2007-2008 Revised DEPA Allocation	$ 3,971,760.00
Actual DEPA Carryover (June 30, 2007)	-
Total DEPA Funds Available for 2007-2008 Budget	3,971,760.00
Less: 2007-2008 Budgeted DEPA (Including prior year budgeted carryover)	(3,971,760.00)
Available & Unbudgeted DEPA Funds as of June 30, 2008	-
Add:2007-2008 Unexpended DEPA	-
2007-08 Carryover Available for Transfer to the G/F	$ -
2007-2008 DEPA Carryover Budgeted in 2008-2009	$ -

Note: There were no non School-Based Budget (SBB) Locations. All DEPA funds were used to fund SBB Locations.

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
EARLY CHILDHOOD PROGRAM AID SCHEDULE OF EXPENDITURES
PRESCHOOL - ALL PROGRAMS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES:					
Instruction:					
Salaries of Teachers	$ 1,008,889.00	$ 271,308.00	$ 1,280,197.00	$ 1,226,652.10	$ 53,544.90
Other Salaries for Instruction	666,959.00	108,709.00	775,668.00	706,773.98	68,894.02
Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	114,450.00	156,843.00	271,293.00	256,209.22	15,083.78
Textbooks	-	-	-	-	-
Other Objects	16,875.00	4,725.00	21,600.00	16,914.15	4,685.85
Total Instruction	1,807,173.00	541,585.00	2,348,758.00	2,206,549.45	142,208.55
Support Services:					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Supervisors of Program Directors	181,954.00	5,291.00	187,245.00	186,755.06	489.94
Salaries of Other Professional Staff	863,106.00	86,379.00	949,485.00	928,604.54	20,880.46
Salaries of Secr. And Clerical Assistants	162,822.00	17,278.00	180,100.00	178,155.72	1,944.28
Other Salaries	195,120.00	44,568.00	239,688.00	236,478.63	3,209.37
Personal Services - Employee Benefits	1,258,688.00	(115,420.00)	1,143,268.00	932,937.81	210,330.19
Purchased Educational Services - Contracted Pre-K	10,387,861.00	(734,816.00)	9,653,045.00	9,182,853.47	470,191.53
Purchased Professional - Educational Services	-	16,249.00	16,249.00	15,350.00	899.00
Other Purchased Professional Services	176,957.00	7,000.00	183,957.00	140,694.00	43,263.00
Purchased Technical Services	-	-	-	-	-
Rentals	361,184.00	(8,500.00)	352,684.00	344,501.97	8,182.03
Contr. Serv.-Trans. (Bet. Home & Sch.)	987,754.00	61,966.00	1,049,720.00	1,043,182.00	6,538.00
Contr. Serv.-Trans. (Wrap Around Services)	-	-	-	-	-
Contr. Serv.-Trans. (Field Trips)	-	-	-	-	-
Travel	17,508.00	(4,500.00)	13,008.00	8,642.06	4,365.94
Other Purchased Services (400-500 series)	33,891.00	1,000.00	34,891.00	32,909.86	1,981.14
Supplies & Materials	114,049.00	30,000.00	144,049.00	134,673.34	9,375.66
Other Objects	-	-	-	-	-
Total Support Services	14,740,894.00	(593,505.00)	14,147,389.00	13,365,738.46	781,650.54
Facilities Acquisition and Cont. Serv:					
Instructional equipment	-	-	-	-	-
Noninstructional Equipment	5,000.00	51,920.00	56,920.00	47,070.00	9,850.00
Total Facilities Acquisition and Cont. Serv:	5,000.00	51,920.00	56,920.00	47,070.00	9,850.00
Contribution to Whole School Reform	-	-	-	-	-
Total Expenditures	$ 16,553,067.00	$ -	$ 16,553,067.00	$ 15,619,357.91	$ 933,709.09

CALCULATION OF BUDGET & CARRYOVER

Total 2007-08 ECPA Allocation	$ 7,780,118.00	(1)
Add: Actual ECPA Carryover June 30, 2007	1,551,758.80	(2)
Add: Budgeted Transfer From General Fund	9,949.00	(3)
Add: 2007-08 Preschool Expansion Aid	8,259,068.00	(4)
Total Funds Available for 2007-08 Budget	17,600,893.80	(5)
Less: 2007-08 Budgeted ECPA & PSEA (Including prior year budgeted carryover)	(16,553,067.00)	(6)
Available & Unbudgeted Funds as of June 30, 2008	1,047,826.80	(7)
Add: June 30, 2008 Unexpended ECPA	933,709.09	(8)
2007-08 Actual Carryover to ECPA/ Preschool Education	$ 1,981,535.89	(9)
2007-08 ECPA Carryover Budgeted for ECPA/Preschool Education 2008-09	$ 1,047,826.00	(10)

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
EARLY CHILDHOOD PROGRAM AID SCHEDULE OF EXPENDITURES
PRESCHOOL - FULL DAY 3 YR & 4 YR - REGULAR
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES:					
Instruction:					
Salaries of Teachers	$ 902,314.83	$ 268,187.00	$ 1,170,501.83	$ 1,165,923.55	$ 4,578.28
Other Salaries for Instruction	254,340.06	107,459.00	361,799.06	361,415.76	383.30
Purchased Professional & Technical Services			-		-
Other Purchased Services (400-500 series)			-		-
General Supplies	113,133.47	142,188.00	255,321.47	243,770.61	11,550.86
Textbooks			-		-
Other Objects	16,680.89	4,671.00	21,351.89	16,766.37	4,585.52
Total Instruction	1,286,469.25	522,505.00	1,808,974.25	1,787,876.29	21,097.96
Support Services:					
Salaries of Supervisors of Instruction			-		-
Salaries of Supervisors of Program Directors	179,893.37	5,230.00	185,123.37	185,123.36	0.01
Salaries of Other Professional Staff	853,177.63	85,385.00	938,562.63	920,491.23	18,071.40
Salaries of Secr. And Clerical Assistants	160,949.05	5,712.00	166,661.05	165,785.70	875.35
Other Salaries	192,875.52	44,055.00	236,930.52	234,412.49	2,518.03
Personal Services - Employee Benefits	860,281.96	(82,955.00)	777,326.96	699,685.46	77,641.50
Purchased Educational Services - Contracted Pre-K	10,268,368.73	(726,363.00)	9,542,005.73	9,102,640.18	439,365.55
Purchased Professional - Educational Services	-	16,063.00	16,063.00	15,215.89	847.11
Other Purchased Professional Services	174,921.45	6,919.00	181,840.45	139,446.59	42,393.86
Purchased Technical Services			-		-
Rentals	357,029.28	(8,402.00)	348,627.28	341,492.02	7,135.26
Contr. Serv.-Trans. (Bet. Home & Sch.)	976,391.80	61,253.00	1,037,644.80	1,034,067.62	3,577.18
Contr. Serv.-Trans. (Wrap Around Services)			-		-
Contr. Serv.-Trans. (Field Trips)			-		-
Travel	17,306.60	(4,448.00)	12,858.60	8,566.55	4,292.05
Other Purchased Services (400-500 series)	33,501.15	988.00	34,489.15	32,622.32	1,866.83
Supplies & Materials	112,737.09	22,735.00	135,472.09	129,101.80	6,370.29
Other Objects			-		-
Total Support Services	14,187,433.63	(573,828.00)	13,613,605.63	13,008,651.21	604,954.42
Facilities Acquisition and Cont. Serv:					
Instructional equipment	-	-	-	-	-
Noninstructional Equipment	4,942.48	51,323.00	56,265.48	46,658.75	9,606.73
Total Facilities Acquisition and Cont. Serv:	4,942.48	51,323.00	56,265.48	46,658.75	9,606.73
Total Program Expenditures	$ 15,478,845.36	$ -	$ 15,478,845.36	$ 14,843,186.25	$ 635,659.11

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
EARLY CHILDHOOD PROGRAM AID SCHEDULE OF EXPENDITURES
PRESCHOOL - SPECIAL EDUCATION INCLUSION CLASSROOM COSTS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES:					
Instruction:					
Salaries of Teachers	$ 10,500.17	$ 3,121.00	$ 13,621.17	$ 10,276.57	$ 3,344.60
Other Salaries for Instruction	2,994.94	1,250.00	4,244.94	3,185.55	1,059.39
Purchased Professional & Technical Services			-		-
Other Purchased Services (400-500 series)			-		-
General Supplies	1,316.53	1,655.00	2,971.53	2,148.62	822.91
Textbooks			-		-
Other Objects	194.11	54.00	248.11	147.78	100.33
Total Instruction	15,005.75	6,080.00	21,085.75	15,758.52	5,327.23
Support Services:					
Salaries of Supervisors of Instruction			-		-
Salaries of Supervisors of Program Directors	2,060.63	61.00	2,121.63	1,631.70	489.93
Salaries of Other Professional Staff	9,928.37	994.00	10,922.37	8,113.31	2,809.06
Salaries of Secr. and Clerical Assistants	1,872.95	66.00	1,938.95	1,461.25	477.70
Other Salaries	2,244.48	513.00	2,757.48	2,066.14	691.34
Personal Services - Employee Benefits	10,011.04	(965.00)	9,046.04	6,167.10	2,878.94
Purchased Educational Services - Contracted Pre-K	119,492.27	(8,453.00)	111,039.27	80,213.29	30,825.98
Purchased Professional - Educational Services	-	186.00	186.00	134.11	51.89
Other Purchased Professional Services	2,035.55	81.00	2,116.55	1,247.41	869.14
Purchased Technical Services			-		-
Rentals	4,154.72	(98.00)	4,056.72	3,009.95	1,046.77
Contr. Serv.-Trans. (Bet. Home & Sch.)	11,362.20	713.00	12,075.20	9,114.38	2,960.82
Contr. Serv.-Trans. (Wrap Around Services)			-		-
Contr. Serv.-Trans. (Field Trips)			-		-
Travel	201.40	(52.00)	149.40	75.51	73.89
Other Purchased Services (400-500 series)	389.85	12.00	401.85	287.54	114.31
Supplies & Materials	1,311.91	265.00	1,576.91	1,137.92	438.99
Other Objects			-		-
Total Support Services	165,065.37	(6,677.00)	158,388.37	114,659.61	43,728.76
Facilities Acquisition and Cont. Serv:					
Instructional equipment	-	-	-	-	-
Noninstructional Equipment	57.52	597.00	654.52	411.25	243.27
Total Facilities Acquisition and Cont. Serv:	57.52	597.00	654.52	411.25	243.27
Total Program Expenditures	$ 180,128.64	$ -	$ 180,128.64	$ 130,829.38	$ 49,299.26

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
EARLY CHILDHOOD PROGRAM AID SCHEDULE OF EXPENDITURES
PRESCHOOL - SPECIAL EDUCATION SELF CONTAINED & OTHER SPECIAL EDUCATION COSTS
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES:					
Instruction:					
Salaries of Teachers	$ 96,074.00	$ -	$ 96,074.00	$ 50,451.98	$ 45,622.02
Other Salaries for Instruction	409,624.00		409,624.00	342,172.67	67,451.33
Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	13,000.00	13,000.00	10,289.99	2,710.01
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Instruction	505,698.00	13,000.00	518,698.00	402,914.64	115,783.36
Support Services:					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Supervisors of Program Directors	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secr. And Clerical Assistants	-	11,500.00	11,500.00	10,908.77	591.23
Other Salaries	-	-	-	-	-
Personal Services - Employee Benefits	388,395.00	(31,500.00)	356,895.00	227,085.25	129,809.75
Purchased Educational Services - Contracted Pre-K	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Rentals	-	-	-	-	-
Contr. Serv.-Trans. (Bet. Home & Sch.)	-	-	-	-	-
Contr. Serv.-Trans. (Wrap Around Services)	-	-	-	-	-
Contr. Serv.-Trans. (Field Trips)	-	-	-	-	-
Travel	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies & Materials	-	7,000.00	7,000.00	4,433.62	2,566.38
Other Objects	-	-	-	-	-
Total Support Services	388,395.00	(13,000.00)	375,395.00	242,427.64	132,967.36
Facilities Acquisition and Cont. Serv:					
Instructional equipment	-	-	-	-	-
Noninstructional Equipment	-	-	-	-	-
Total Facilities Acquisition and Cont. Serv:	-	-	-	-	-
Total Program Expenditures	$ 894,093.00	$ -	$ 894,093.00	$ 645,342.28	$ 248,750.72

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
EARLY CHILDHOOD PROGRAM AID SCHEDULE OF EXPENDITURES
PRESCHOOL - OTHER
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES:					
Instruction:					
Salaries of Teachers	$ -	$ -	$ -	$ -	$ -
Other Salaries for Instruction	-	-	-	-	-
Purchased Professional & Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
General Supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Instruction	-	-	-	-	-
Support Services:					
Salaries of Supervisors of Instruction	-	-	-	-	-
Salaries of Supervisors of Program Directors	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secr. And Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Personal Services - Employee Benefits	-	-	-	-	-
Purchased Educational Services - Contracted Pre-K	-	-	-	-	-
Purchased Professional - Educational Services	-	-	-	-	-
Other Purchased Professional Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Rentals	-	-	-	-	-
Contr. Serv.-Trans. (Bet. Home & Sch.)	-	-	-	-	-
Contr. Serv.-Trans. (Wrap Around Services)	-	-	-	-	-
Contr. Serv.-Trans. (Field Trips)	-	-	-	-	-
Travel	-	-	-	-	-
Other Purchased Services (400-500 series)	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Support Services	-	-	-	-	-
Facilities Acquisition and Cont. Serv:					
Instructional equipment	-	-	-	-	-
Noninstructional Equipment	-	-	-	-	-
Total Facilities Acquisition and Cont. Serv:	-	-	-	-	-
Total Program Expenditures	$ -	$ -	$ -	$ -	$ -

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
ADDITIONAL EOA - INCREMENTAL COST OF OPENING A
NEW SCHOOL FACILITY - RESTRICTED AID SCHEDULE
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Adjusted Award Budget	Adjusted Award Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
Instruction:			
Salaries of Teachers	$ -	$ -	$ -
Other Salaries for Instruction	-	-	-
Purchased Professional & Technical Services	-	-	-
Other Purchased Services (400-500 series)	-	-	-
General Supplies	50,000.00	48,306.32	1,693.68
Textboooks	10,000.00	10,000.00	-
Other Objects	-	-	-
Total instruction	60,000.00	58,306.32	1,693.68
Support services:			
Salaries of Other Professional Staff	-	-	-
Salaries of Secretarial and Clerical Assistants	-	-	-
Other Salaries	9,359.00	8,568.01	790.99
Personal Services - Employee Benefits	8,460.00	2,431.90	6,028.10
Other Purchased Professional Services	-	-	-
Travel	-	-	-
Supplies & Materials	273,289.00	243,653.00	29,636.00
Total support services	291,108.00	254,652.91	36,455.09
Equipment			
Instructional Equipment	-	-	-
Noninstructional Equipment	6,000.00	6,000.00	-
Total Equipment	6,000.00	6,000.00	-
Total Expenditures	$ 357,108.00	$ 318,959.23	$ 38,148.77

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
ADDITIONAL EOA - INCREMENTAL COST OF OPENING A NEW SCHOOL FACILITY
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

Districtwide Summary

	Adjusted Award Budget			Adjusted Award Actual			Variance - Favorable/(Unfavorable)		
Positions	New FTE	Unit Cost New	Total Cost New	New FTE	Average Unit Cost New	Total Cost New	New FTE	Unit Cost New	Total Cost New
Pre-school Teacher	-	-	-	-	-	-	-	-	-
Kindergarten Teacher	-	-	-	-	-	-	-	-	-
Grade 1 - 5 Teacher	-	-	-	-	-	-	-	-	-
Grade 6 - 8 Teacher	-	-	-	-	-	-	-	-	-
Grade 9 - 12 Teacher	-	-	-	-	-	-	-	-	-
Regular Education Paraprofessional	-	-	-	-	-	-	-	-	-
Social Worker	-	-	-	-	-	-	-	-	-
Nurse	-	-	-	-	-	-	-	-	-
Student Asst. Coordinator	-	-	-	-	-	-	-	-	-
Health Services Coordinator	-	-	-	-	-	-	-	-	-
Guidance Counselor	-	-	-	-	-	-	-	-	-
Facilitator	-	-	-	-	-	-	-	-	-
Reading Coach	-	-	-	-	-	-	-	-	-
Math Coach	-	-	-	-	-	-	-	-	-
Media Specialist	-	-	-	-	-	-	-	-	-
Special Ed Teacher:	-	-	-	-	-	-	-	-	-
Special Ed Teacher:	-	-	-	-	-	-	-	-	-
Special Ed Teacher:	-	-	-	-	-	-	-	-	-
Special Ed Teacher:	-	-	-	-	-	-	-	-	-
Special Ed Paraprofessional:	-	-	-	-	-	-	-	-	-
Special Ed Paraprofessional:	-	-	-	-	-	-	-	-	-
Special Ed Paraprofessional:	-	-	-	-	-	-	-	-	-
Special Ed Paraprofessional:	-	-	-	-	-	-	-	-	-
Attendance Officer	-	-	-	-	-	-	-	-	-
Parent Liaison	-	-	-	-	-	-	-	-	-
Guidance Secretary	-	-	-	-	-	-	-	-	-
Tech Coordinator	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Secretary	-	-	-	-	-	-	-	-	-
Asst. Principal	-	-	-	-	-	-	-	-	-
Secretary	-	-	-	-	-	-	-	-	-
Custodians	-	-	-	-	-	-	-	-	-
Security Guards	1.0	9,359.00	9,359.00	1.0	8,568.01	8,568.01	-	790.99	790.99
Subtotal Personnel	1.0		9,359.00	1.0		8,568.01	0.0		790.99
Total Instructional Stipends			-			-			-
Total Instructional Supplies			50,000.00			48,306.32			1,693.68
Total Instructional Computers			-			-			-
Total Instructional Textbooks			10,000.00			10,000.00			-
Total Instructional Travel			-			-			-
Total Fringe Benefits			8,460.00			2,431.90			6,028.10
Total Administrative Stipends			-			-			-
Total Administrative Supplies			14,000.00			6,869.04			7,130.96
Total Administrative Equipment			6,000.00			6,000.00			-
Total Administrative Travel			-			-			-
Total Anticipated Utility Cost			195,917.00			178,935.76			16,981.24
Total Janitorial / Maintenance Supplies			13,372.00			13,372.00			-
Total Janitorial / Maintenance Equipment			-			-			-
Library Supplies			50,000.00			44,476.20			5,523.80
Total Professional Development cost - Teachers			-			-			-
Total Professional Development cost - Administration			-			-			-
Subtotal Other Costs			347,749.00			310,391.22			37,357.78
Total All Costs			**357,108.00**			**318,959.23**			**38,148.77**

Exhibit E-6b

CITY OF VINELAND SCHOOL DISTRICT
SPECIAL REVENUE FUND
ADDITIONAL EOA - INCREMENTAL COST OF OPENING A NEW SCHOOL FACILITY
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

School: Center City School

	Adjusted Award Budget			Adjusted Award Actual			Variance - Favorable/(Unfavorable)		
Positions	New FTE	Unit Cost New	Total Cost New	New FTE	Average Unit Cost New	Total Cost New	New FTE	Unit Cost New	Total Cost New
Pre-school Teacher			-	-	-	-	-	-	-
Kindergarten Teacher			-			-	-	-	-
Grade 1 - 5 Teacher			-			-	-	-	-
Grade 6 - 8 Teacher			-			-	-	-	-
Grade 9 - 12 Teacher			-			-	-	-	-
Regular Education Paraprofessional			-			-	-	-	-
Social Worker			-			-	-	-	-
Nurse			-			-	-	-	-
Student Asst. Coordinator			-			-	-	-	-
Health Services Coordinator			-			-	-	-	-
Guidance Counselor			-			-	-	-	-
Facilitator			-			-	-	-	-
Reading Coach			-			-	-	-	-
Math Coach			-			-	-	-	-
Media Specialist			-			-	-	-	-
Special Ed Teacher: Cog Mild			-			-	-	-	-
Special Ed Teacher: Aud Imp			-			-	-	-	-
Special Ed Teacher: Resource Room			-			-	-	-	-
Special Ed Teacher:			-			-	-	-	-
Special Ed Paraprofessional: Cog Mild			-			-	-	-	-
Special Ed Paraprofessional: Aud Imp			-			-	-	-	-
Special Ed Paraprofessional: Resource Room			-			-	-	-	-
Special Ed Paraprofessional:			-			-	-	-	-
Attendance Officer			-			-	-	-	-
Parent Liaison			-			-	-	-	-
Guidance Secretary			-			-	-	-	-
Tech Coordinator			-			-	-	-	-
Principal			-			-	-	-	-
Secretary			-			-	-	-	-
Asst. Principal			-			-	-	-	-
Secretary			-			-	-	-	-
Custodians			-			-	-	-	-
Security Guards	1.0	9,359.00	9,359.00	1.0	8,568.01	8,568.01	-	791	790.99
Subtotal Personnel	1.0		9,359.00	1.0		8,568.01	0.0		790.99
Total Instructional Stipends									-
Total Instructional Supplies			50,000.00			48,306.32			1,693.68
Total Instructional Computers									-
Total Instructional Textbooks			10,000.00			10,000.00			-
Total Instructional Travel									-
Total Fringe Benefits			8,460.00			2,431.90			6,028.10
Total Administrative Stipends									-
Total Administrative Supplies			14,000.00			6,869.04			7,130.96
Total Administrative Equipment			6,000.00			6,000.00			-
Total Administrative Travel									-
Total Anticipated Utility Cost			195,917.00			178,935.76			16,981.24
Total Janitorial / Maintenance Supplies			13,372.00			13,372.00			-
Total Janitorial / Maintenance Equipment									-
Library Supplies			50,000.00			44,476.20			5,523.80
Total Professional Development cost - Teachers									-
Total Professional Development cost - Administration									-
Subtotal Other Costs			347,749.00			310,391.22			37,357.78
Total All Costs			**357,108.00**			**318,959.23**			**38,148.77**

Capital Projects Fund

THIS SECTION IS NOT APPLICABLE

Proprietary Funds

Enterprise Fund

CITY OF VINELAND SCHOOL DISTRICT
ENTERPRISE FUNDS
COMBINING STATEMENT OF NET ASSETS
AS OF JUNE 30, 2008

	Food Service Fund	Before/After School Program	Total
ASSETS:			
Current Assets:			
Cash and Cash Equivalents	$ 514,138.07	$ (33,160.93)	$ 480,977.14
Accounts Receivable:			
Federal	164,412.49		164,412.49
State	8,172.36		8,172.36
Other		45,963.86	45,963.86
Inventories	143,138.66		143,138.66
Total Current Assets	829,861.58	12,802.93	842,664.51
Fixed Assets:			
Equipment	1,896,391.67		1,896,391.67
Accumulated Depreciation	(1,088,952.87)		(1,088,952.87)
Total Fixed Assets	807,438.80	-	807,438.80
Total Assets	1,637,300.38	12,802.93	1,650,103.31
LIABILITIES:			
Current Liabilities:			
Accrued Wages	752.31		752.31
Accounts Payable	92,702.92	12,803.93	105,506.85
Interfund Payable -- General Fund	197,794.89		197,794.89
Total Current Liabilities	291,250.12	12,803.93	304,054.05
Noncurrent Liabilities:			
Accrued Compensation Absences	751,139.77		751,139.77
Total Noncurrent Liabilities	751,139.77	-	751,139.77
Total Liabilities	1,042,389.89	12,803.93	1,055,193.82
NET ASSETS:			
Invested in Capital Assets	807,438.80		807,438.80
Unrestricted	(212,528.31)		(212,528.31)
Total Net Assets	$ 594,910.49	$ -	$ 594,910.49

CITY OF VINELAND SCHOOL DISTRICT
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Food Service Fund	Before/After School Program	Total
OPERATING REVENUES:			
Charges for Services:			
Daily Sales - Reimbursable Programs	$ 760,587.76	$	$ 760,587.76
Daily Sales - Non-Reimbursable Programs	307,276.25		307,276.25
Special Functions	41,563.93		41,563.93
Community Service Activities		205,574.50	205,574.50
Total Operating Revenue	1,109,427.94	205,574.50	1,315,002.44
OPERATING EXPENSES:			
Cost of Sales	1,956,040.93		1,956,040.93
Salaries	1,886,807.47		1,886,807.47
Employee Benefits	436,444.92		436,444.92
Purchased Services	29,715.50	505,387.50	535,103.00
General Supplies	252,125.83		252,125.83
Depreciation	79,762.83		79,762.83
Total Operating Expenses	4,640,897.48	505,387.50	5,146,284.98
Operating Income (Loss)	(3,531,469.54)	(299,813.00)	(3,831,282.54)
Nonoperating Revenues:			
State Sources:			
State School Lunch Program	102,199.40		102,199.40
State School Breakfast Program	42,943.10		42,943.10
Federal Sources:			
School Breakfast Program	595,898.63		595,898.63
National School Lunch Program	2,194,019.82		2,194,019.82
After School Snack Program	137,981.09		137,981.09
USDA Commodities	199,502.91		199,502.91
Interest Revenue	9,689.72		9,689.72
Loss on Disposition of Assets	(5,383.00)		(5,383.00)
Total Nonoperating Revenues	3,276,851.67	-	3,276,851.67
Income (Loss) Before Contributions & Transfers	(254,617.87)	(299,813.00)	(554,430.87)
Capital Contributions	192,900.00		192,900.00
Transfers In (Out)		299,813.00	299,813.00
Change in Net Assets	(61,717.87)	-	(61,717.87)
NET ASSETS, JULY 1	656,628.36	-	656,628.36
NET ASSETS, JUNE 30	$ 594,910.49	$ -	$ 594,910.49

CITY OF VINELAND SCHOOL DISTRICT
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Food Service Fund	Before/After School Program	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from Customers	$ 1,109,427.94	$ 190,966.85	$ 1,300,394.79
Payments to Employees	(1,886,641.11)		(1,886,641.11)
Payments for Employees Benefits	(273,200.36)		(273,200.36)
Cash Payments to Suppliers	(2,200,989.24)	(492,584.57)	(2,693,573.81)
Other Receipts (Payments)	213,760.93		213,760.93
Net Cash Provided (Used) by Operating Activities	(3,037,641.84)	(301,617.72)	(3,339,259.56)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
State Sources	145,611.04		145,611.04
Federal Sources	2,931,741.58		2,931,741.58
Board Contributions		299,813.00	299,813.00
Net Cash Provided by Noncapital Financing Activities	3,077,352.62	299,813.00	3,377,165.62
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchases of Capital Assets			-
	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on Investments	9,855.72		9,855.72
Net Cash Provided by Investing Activities	9,855.72	-	9,855.72
Net Increase (Decrease) in Cash and Cash Equivalents	49,566.50	(1,804.72)	47,761.78
Cash and Cash Equivalents - July 1,	464,571.57	(31,356.21)	433,215.36
Cash and Cash Equivalents - June 30,	$ 514,138.07	$ (33,160.93)	$ 480,977.14
Reconciliation of Operating Income (loss) to Net Cash Provided (used) by Operating Activities:			
Operating Income (Loss)	$(3,531,469.54)	$ (299,813.00)	$ (3,831,282.54)
Adjustments to Reconcile Operating Loss to Cash Provided (Used) by Operating Activities:			
Depreciation	79,762.83		79,762.83
Federal Commodities	199,502.91		199,502.91
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable		(14,607.65)	(14,607.65)
(Increase) Decrease in Inventory	24,228.77		24,228.77
Increase (Decrease) in Interfund Payable	14,258.02	12,802.93	27,060.95
Increase (Decrease) in Accounts Payable	12,431.17		12,431.17
Increase (Decrease) in Accrued Expenses	163,644.00		163,644.00
Net Cash Used by Operating Activities	$(3,037,641.84)	$ (301,617.72)	$ (3,339,259.56)
Noncash Capital and Related Financing Activities:			
Contributions of capital assets from NJSDA	$ 192,900.00		$ 192,900.00

Internal Service Fund

THIS SECTION IS NOT APPLICABLE

Fiduciary Fund

CITY OF VINELAND SCHOOL DISTRICT
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AS OF JUNE 30, 2008

	Student Activity	Payroll	Private Purpose Scholarship Fund	Unemployment Compensation Trust	Total
ASSETS:					
Cash and Cash Equivalents	$ 317,184.50	$ 1,277,031.12	$ 89,963.76	$ 443,349.61	$ 2,127,528.99
Investments			19,292.06	1,580,000.00	1,599,292.06
Total Assets	$ 317,184.50	$ 1,277,031.12	$ 109,255.82	$ 2,023,349.61	$ 3,726,821.05
LIABILITIES:					
Interfund Payable - General Fund	$	$ 55,388.38	$	$	$ 55,388.38
Payroll Deductions and Withholdings		1,221,642.74			1,221,642.74
Due to Student Groups	317,184.50				317,184.50
Total Liabilities	317,184.50	1,277,031.12	-	-	1,594,215.62
NET ASSETS			109,255.82	2,023,349.61	2,132,605.43
Total Net Assets	$ -	$ -	$ 109,255.82	$ 2,023,349.61	$ 2,132,605.43

CITY OF VINELAND SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Unemployment Compensation Trust	Private Purpose Scholarship Fund	Total
ADDITIONS			
Contributions:			
Plan member	$ 157,525.30	$	$ 157,525.30
Other		27,930.88	27,930.88
Total Contributions	157,525.30	27,930.88	185,456.18
Investment earnings:			
Interest	100,671.94	3,294.60	103,966.54
Net investment earnings	100,671.94	3,294.60	103,966.54
Total Additions	258,197.24	31,225.48	289,422.72
DEDUCTIONS			
Unemployment claims	176,995.21		176,995.21
Scholarships awarded		27,617.64	27,617.64
Administrative expenses			-
Total deductions	176,995.21	27,617.64	204,612.85
Change in Net Assets	81,202.03	3,607.84	84,809.87
NET ASSETS, JULY 1	1,942,147.58	105,647.98	2,047,795.56
NET ASSETS, JUNE 30	$ 2,023,349.61	$ 109,255.82	$ 2,132,605.43

CITY OF VINELAND SCHOOL DISTRICT
STUDENT ACTIVITY AGENCY FUND SCHEDULE
OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Balance June 30, 2007	Cash Receipts	Cash Disbursements	Balance June 30, 2008
INTERMEDIATE SCHOOLS:				
Wallace	$ 5,875.36	$ 49,563.08	$ 39,492.05	$ 15,946.39
Landis	21,679.61	49,413.52	40,614.62	30,478.51
Memorial	31,970.93	43,374.06	36,152.09	39,192.90
Rossi	18,744.96	41,060.22	36,734.83	23,070.35
Total Intermediate Schools	78,270.86	183,410.88	152,993.59	108,688.15
SENIOR HIGH SCHOOLS:				
Vineland High School 9/10	40,791.31	90,900.83	87,186.93	44,505.21
Vineland High School 11/12	130,597.69	320,184.69	304,564.46	146,217.92
Total Senior High Schools	171,389.00	411,085.52	391,751.39	190,723.13
STUDENT ATHLETIC FUND	12,675.37	77,590.28	72,492.43	17,773.22
Total Student Activity	$ 262,335.23	$ 672,086.68	$ 617,237.41	$ 317,184.50

CITY OF VINELAND SCHOOL DISTRICT
PAYROLL AGENCY FUND SCHEDULE OF
RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Balance June 30, 2007	Additions	Deletions	Balance June 30, 2008
ASSETS:				
Cash and Cash Equivalents	$ 685,361.91	$ 111,332,079.70	110,740,410.49	$ 1,277,031.12
Accounts Receivable	885.40		885.40	-
Total Assets	$ 686,247.31	$ 111,332,079.70	$ 110,741,295.89	$ 1,277,031.12
LIABILITIES:				
Net Payroll	$ -	$ 61,144,026.49	61,144,026.49	$ -
Payroll Deductions and Withholdings	681,442.78	50,132,664.83	49,592,464.87	1,221,642.74
Interfund Payable	4,804.53	55,388.38	4,804.53	55,388.38
Total Liabilities	686,247.31	$ 111,332,079.70	$ 110,741,295.89	$ 1,277,031.12

Long-Term Debt

THIS SECTION IS NOT APPLICABLE

Statistical Section

(unaudited)

CITY OF VINELAND BOARD OF EDUCATION
STATISTICAL SECTION

Contents **Page**

Financial Trends

These schedules contain trend information to help the reader understand how the district's financial performance and well being have changed over time. 229-233

Revenue Capacity

These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax. 234-237

Debt Capacity

These schedules present information to help the reader assess the affordability of the district' s current levels of outstanding debt and the district's ability to issue additional debt in the future. 238-241

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place. 242-243

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs. 244-248

Sources: *Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports (CAFR) for the relevant year. The district implemented GASB Statement 34 in the fiscal year ending June 30, 2002; schedules presenting district-wide information include information beginning in that year.*

CITY OF VINELAND SCHOOL DISTRICT
NET ASSETS BY COMPONENT,
LAST FIVE FISCAL YEARS

(accrual basis of accounting)

	Fiscal Year Ending June 30,				
	2004	2005	2006	2007	2008
Governmental activities					
Invested in capital assets, net of related debt	$ 50,740,587.47	$ 66,642,612.23	$ 114,554,816.32	$ 151,041,345.04	$ 165,644,572.19
Restricted	2,996,434.81	10,387,020.81	1,638,680.99	6,000,577.82	13,760,303.46
Unrestricted	4,298,265.84	(5,031,834.31)	(457,018.81)	(4,979,609.20)	(10,463,585.49)
Total governmental activities net assets	58,035,288.12	71,997,798.73	115,736,478.50	152,062,313.66	168,941,290.16
Business-type activities					
Invested in capital assets, net of related debt	226,515.60	189,107.46	230,860.86	699,684.63	807,438.80
Restricted	-	-	-	-	-
Unrestricted	185,079.75	227,058.76	290,170.31	(43,056.27)	(212,528.31)
Total business-type activities net assets	411,595.35	416,166.22	521,031.17	656,628.36	594,910.49
District-wide					
Invested in capital assets, net of related debt	50,967,103.07	66,831,719.69	114,785,677.18	151,741,029.67	166,452,010.99
Restricted	2,996,434.81	10,387,020.81	1,638,680.99	6,000,577.82	13,760,303.46
Unrestricted	4,483,345.59	(4,804,775.55)	(166,848.50)	(5,022,665.47)	(10,676,113.80)
Total district net assets	$ 58,446,883.47	$ 72,413,964.95	$ 116,257,509.67	$ 152,718,942.02	$ 169,536,200.65

CITY OF VINELAND SCHOOL DISTRICT
CHANGES IN NET ASSETS
LAST FIVE FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year Ending June 30,				
	2004	2005	2006	2007	2008
Expenses					
Governmental activities					
Instruction					
Regular	$ 42,963,090.64	$ 45,550,532.92	$ 47,235,366.38	$ 47,697,325.78	$ 49,946,157.01
Special education	11,206,119.56	12,037,587.30	13,044,770.53	12,788,815.84	13,873,435.04
Other special education	6,007,629.36	6,692,331.10	6,580,917.31	6,787,927.11	6,051,813.60
Vocational	-	-	-	-	-
Other instruction	934,325.50	958,628.38	1,428,434.73	1,283,576.42	1,389,652.25
Nonpublic school programs	-	-	-	-	-
Adult/continuing education programs	-	-	-	-	-
Support Services:					
Tuition	4,574,746.10	5,786,093.06	7,316,117.69	8,370,698.99	8,493,236.30
Student & instruction related services	29,695,528.44	31,337,476.27	32,750,503.22	32,998,862.99	34,385,427.87
General administration	3,956,464.83	5,206,631.38	1,470,271.75	1,463,681.87	2,315,513.41
School Administrative Services	4,748,803.75	5,174,376.26	5,310,822.47	5,291,930.77	5,398,220.78
Central Services	-	-	2,238,492.78	2,105,054.65	2,155,252.86
Administrative information technology	-	-	1,753,826.88	1,506,042.08	1,503,256.78
Plant Operations and Maintenance	11,904,071.08	14,680,081.01	13,829,958.51	13,164,839.40	15,428,799.05
Pupil transportation	6,569,485.17	6,718,699.66	8,290,620.19	8,484,905.78	8,955,045.61
Other support services	29,361,313.15	33,621,716.49	36,945,664.77	42,674,451.22	44,480,759.81
Special Schools	750,254.38	988,658.19	1,024,042.49	943,790.97	1,117,452.85
Charter Schools	-	-	-	-	-
Interest on long-term debt	53,669.64	35,471.70	16,125.22	866.90	-
Unallocated depreciation	51,297.52	53,639.57	93,695.98	664,108.36	156,565.56
Total governmental activities expenses	152,776,799.12	168,841,923.29	179,329,630.90	186,226,879.13	195,650,588.78
Business-type activities:					
Food service	4,370,085.20	3,697,601.05	3,976,470.73	4,168,574.22	4,640,897.48
Child Care	269,682.50	297,835.00	322,457.50	430,150.00	505,387.50
Total business-type activities expense	4,639,767.70	3,995,436.05	4,298,928.23	4,598,724.22	5,146,284.98
Total district expenses	$ 157,416,566.82	$ 172,837,359.34	$ 183,628,559.13	$ 190,825,603.35	$ 200,796,873.76
Program Revenues					
Governmental activities:					
Charges for services:					
Instruction (tuition)	$ -	$ -	$ -	$ -	$ -
Pupil transportation	-	-	-	-	-
Central and other support services	-	-	-	-	-
Operating grants and contributions	7,888,048.09	8,626,215.18	10,001,526.53	14,919,789.03	15,426,518.38
Capital grants and contributions	10,056,419.87	17,306,194.28	48,505,811.03	40,157,025.41	18,392,103.83
Total governmental activities program revenues	$ 17,944,467.96	$ 25,932,409.46	$ 58,507,337.56	$ 55,076,814.44	$ 33,818,622.21
Business-type activities:					
Charges for services					
Food service	$ 1,128,475.42	$ 1,164,115.71	$ 1,155,503.67	$ 1,165,904.75	$ 1,109,427.94
Child care	197,356.50	188,437.00	175,605.97	238,997.00	205,574.50
Operating grants and contributions	2,514,431.22	2,538,056.21	2,917,267.66	3,061,323.72	3,272,544.95
Capital grants and contributions	-	-	-	496,100.00	192,900.00
Total business type activities program revenues	3,840,263.14	3,890,608.92	4,248,377.30	4,962,325.47	4,780,447.39
Total district program revenues	21,784,731.10	29,823,018.38	62,755,714.86	60,039,139.91	38,599,069.60
Net (Expense)/Revenue					
Governmental activities	(134,832,331.16)	(142,909,513.83)	(120,822,293.34)	(131,150,064.69)	(161,831,966.57)
Business-type activities	(799,504.56)	(104,827.13)	(50,550.93)	363,601.25	(365,837.59)
Total district-wide net expense	(135,631,835.72)	(143,014,340.96)	(120,872,844.27)	(130,786,463.44)	(162,197,804.16)
General Revenues and Other Changes in Net Assets					
Governmental activities:					
Property taxes levied for general purposes, net	17,982,155.00	18,415,497.00	18,921,676.00	19,467,316.00	20,330,766.00
Taxes levied for debt service	-	-	-	-	-
Grants and contributions	-	-	-	-	-
Payments in lieu of taxes	-	-	-	-	-
Federal and State Aid Not Restricted	107,162,183.96	111,098,878.17	116,481,214.51	117,421,958.48	128,536,399.94
Federal and State Aid Restricted	20,483,752.45	26,018,739.34	27,352,337.15	31,800,967.75	28,397,745.89
Tuition Received	1,358,835.30	834,082.40	1,136,301.87	683,496.49	479,240.63
Investment earnings	102,883.48	185,648.39	411,091.41	566,762.99	635,242.07
Miscellaneous income	503,744.88	649,136.17	447,315.21	942,356.10	424,259.42
Capital Contributions	-	-	-	-	220,805.00
Transfers	(798,397.27)	(109,398.00)	(146,851.53)	(191,153.00)	(299,813.00)
Special Item - Judgement Against the District	-	-	-	(2,474,887.26)	-
Special Item - Loss on disposition of assets	(70,503.46)	(225,607.90)	(42,111.51)	(740,917.70)	(13,702.88)
Total governmental activities	146,724,654.34	156,866,975.57	164,560,973.11	167,475,899.85	178,710,943.07
Business-type activities:					
Investment earnings	1,597.29	-	8,614.31	13,549.39	9,689.72
Transfers	798,397.27	109,398.00	146,851.53	191,153.00	299,813.00
Special Item - Judgement Against the District	-	-	-	(430,498.08)	-
Special Item - Loss on disposition of assets	(490.00)		(49.96)	(2,208.37)	(5,383.00)
Total business-type activities	799,504.56	109,398.00	155,415.88	(228,004.06)	304,119.72
Total district-wide	147,524,158.90	156,976,373.57	164,716,388.99	167,247,895.79	179,015,062.79
Change in Net Assets					
Governmental activities	11,892,323.18	13,957,461.74	43,738,679.77	36,325,835.16	16,878,976.50
Business-type activities	-	4,570.87	104,864.95	135,597.19	(61,717.87)
Total district	$ 11,892,323.18	$ 13,962,032.61	$ 43,843,544.72	$ 36,461,432.35	$ 16,817,258.63

CITY OF VINELAND SCHOOL DISTRICT
FUND BALANCES, GOVERNMENTAL FUNDS,
LAST FIVE FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year Ending June 30,				
	2004	2005	2006	2007	2008
General Fund					
Reserved	$ 2,969,594.80	$ 10,360,180.12	$ 1,611,840.89	$ 5,973,733.19	$ 13,733,450.31
Unreserved	9,487,237.00	382,104.49	4,809,665.61	2,503,745.00	(1,837,274.19)
Total general fund	12,456,831.80	10,742,284.61	6,421,506.50	8,477,478.19	11,896,176.12
All Other Governmental Funds					
Reserved	-	-	-	-	-
Unreserved, reported in:					
Special revenue fund	(198,588.00)	(198,588.00)	(198,588.00)	(198,588.00)	(198,588.00)
Capital projects fund	-	-	-	-	-
Debt service fund	-	-	-	-	-
Permanent fund	26,840.01	26,840.69	26,840.10	26,844.63	26,853.15
Total all other governmental funds	$ (171,747.99)	$ (171,747.31)	$ (171,747.90)	$ (171,743.37)	$ (171,734.85)

CITY OF VINELAND SCHOOL DISTRICT
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS,
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year Ending June 30,									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Revenues										
Tax levy	$ 16,883,474.00	$ 16,883,474.00	$ 16,883,474.00	$ 17,212,435.00	$ 17,417,706.00	$ 17,982,155.00	$ 18,415,497.00	$ 18,921,676.00	$ 19,467,316.00	$ 20,330,766.00
Tuition charges	787,624.93	820,896.29	537,957.77	932,012.27	1,229,690.09	1,358,835.30	834,082.40	1,136,301.87	683,496.49	479,240.63
Interest earnings	-	-	-	4,164.93	2,581.38	1,582.29	-	-	-	-
Miscellaneous	1,137,309.40	982,855.30	572,205.06	755,074.38	878,007.25	605,046.07	834,784.56	858,406.62	1,509,119.09	1,059,501.49
State sources	78,219,415.11	83,021,768.15	89,294,529.05	114,873,998.40	110,780,260.32	127,228,913.68	137,858,387.23	145,345,644.30	157,067,390.59	165,170,660.88
Federal sources	82,702.52	184,712.48	307,628.95	6,630,610.91	7,175,241.74	8,305,070.82	7,885,445.46	8,489,433.89	7,075,324.67	7,190,003.33
Total revenue	97,110,525.96	101,893,706.22	107,595,794.83	140,408,295.89	137,483,486.78	155,481,603.16	165,828,196.65	174,751,462.68	185,802,646.84	194,230,172.33
Expenditures										
Instruction										
Regular Instruction	32,336,238.21	32,419,789.46	30,592,520.91	44,741,892.61	48,038,615.83	41,267,736.46	43,764,133.46	45,767,766.49	46,294,171.70	46,016,152.28
Special education instruction	7,225,628.91	7,810,014.59	8,452,616.88	9,854,150.83	10,297,447.37	11,201,114.35	12,033,641.86	13,041,089.83	12,785,712.49	13,869,215.17
Other special instruction	4,175,264.54	4,251,709.40	2,748,869.19	3,098,059.44	5,834,299.67	6,004,633.27	6,684,712.03	6,580,917.31	6,787,927.11	6,040,930.64
Vocational education	-	-	-	-	-	-	-	-	-	-
Other instruction	-	-	-	1,287,955.07	992,399.19	934,325.50	958,628.38	1,417,490.69	1,272,602.10	1,389,652.25
Nonpublic school programs	-	-	-	-	-	-	-	-	-	-
Adult/continuing education	-	-	-	-	-	-	-	-	-	-
Support Services:										
Tuition	3,692,770.17	3,197,104.82	3,143,832.24	3,515,302.11	4,254,573.23	4,574,746.10	5,786,093.06	7,316,117.69	8,370,698.99	8,493,236.30
Student & inst. related services	7,663,563.74	9,930,641.70	11,031,845.59	19,685,740.49	21,251,265.09	29,266,059.05	30,921,911.95	32,314,202.57	32,647,248.64	34,108,056.39
General administration	1,302,561.21	1,498,936.16	1,556,879.75	3,705,956.10	3,792,954.57	3,938,938.00	5,170,062.25	1,416,366.42	1,694,498.43	2,236,445.49
School administrative services	4,710,776.98	4,884,610.84	4,507,890.97	4,588,334.75	4,505,369.24	4,620,768.16	5,043,134.68	5,194,827.07	5,191,250.45	5,366,345.74
Central services	-	-	-	-	-	-	-	2,254,618.00	2,105,921.55	2,155,252.86
Admin. information technology	-	-	-	-	-	-	-	1,753,826.88	1,506,042.08	1,503,256.78
Plant operations and maintenance	9,308,548.85	9,544,801.92	8,750,735.54	10,028,350.16	10,816,258.58	11,247,007.55	13,302,063.05	13,343,410.93	12,699,081.75	14,971,443.82
Pupil transportation	4,513,509.29	5,182,374.67	4,539,473.97	5,270,759.83	5,587,406.93	5,692,676.64	6,666,891.14	7,433,572.89	7,621,894.34	7,931,746.04
Other Support Services	2,098,275.47	2,349,909.22	1,998,332.63	-	-	-	-	-	-	-
Employee benefits	18,261,819.27	17,825,426.43	19,023,265.23	21,006,650.58	26,300,548.33	29,361,313.15	33,621,716.49	36,945,664.77	42,674,451.22	44,215,272.81
Special Schools	1,073,336.06	1,232,766.34	1,135,119.91	987,244.08	838,392.37	750,254.38	988,658.19	1,024,042.49	943,790.97	1,117,452.85
Charter Schools	-	-	-	-	-	-	-	-	-	-
Capital outlay	3,963,919.69	4,956,270.16	2,817,107.38	4,552,406.49	3,060,230.70	2,377,106.82	2,496,747.52	3,121,475.81	960,225.80	1,097,193.46
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	
Interest and other charges	-	-	-	-	-	-	-	-	-	
Total expenditures	100,326,212.39	105,084,355.71	100,298,490.19	132,322,802.54	145,569,761.10	151,236,679.43	167,438,394.06	178,925,389.84	183,555,517.62	190,511,652.88
Excess (Deficiency) of revenues over (under) expenditures	(3,215,686.43)	(3,190,649.49)	7,297,304.64	8,085,493.35	(8,086,274.32)	4,244,923.73	(1,610,197.41)	(4,173,927.16)	2,247,129.22	3,718,519.45
Other Financing sources (uses)										
Proceeds from borrowing	-	-	-	-	-	-	-	-	-	-
Capital leases (non-budgeted)	-	795,277.98	-	-	-	-	-	-	-	-
Proceeds from refunding	-	-	-	-	-	-	-	-	-	-
Payments to escrow agent	-	-	-	-	-	-	-	-	-	-
Transfer - Contr to WSR						-		-	-	-
Transfers in	1.12	1,995,981.50	-	-	-	-	(109,398.00)	-	420,660.00	9,949.00
Transfers out	(868,223.27)	(95,606.95)	(2,260,976.52)	(547,608.75)	(717,736.86)	(798,397.27)	-	(146,851.53)	(611,813.00)	(309,762.00)
Prior Year Grantor Adjustment		(782.93)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(868,222.15)	2,694,869.60	(2,260,976.52)	(547,608.75)	(717,736.86)	(798,397.27)	(109,398.00)	(146,851.53)	(191,153.00)	(299,813.00)
Net change in fund balances	$ (4,083,908.58)	$ (495,779.89)	$ 5,036,328.12	$ 7,537,884.60	$ (8,804,011.18)	$ 3,446,526.46	$ (1,719,595.41)	$ (4,320,778.69)	$ 2,055,976.22	$ 3,418,706.45
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: District records

Note: Noncapital expenditures are total expenditures less capital outlay.
Other Instruction account classifications were added beginning with year end June 30, 2002.

CITY OF VINELAND SCHOOL DISTRICT
GENERAL FUND - OTHER LOCAL REVENUE BY SOURCE
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Description	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Interest on Investments	$ 454,868.15	$ 318,568.02	$ 208,101.37	$ 338,087.29	$ 236,497.15	$ 102,883.48	$ 185,648.39	$ 410,101.98	$ 565,398.46	$ 635,242.07
Adult Education Fees	23,068.21	26,014.00	13,210.50	15,933.00	16,125.70	6,880.50	7,105.50	4,152.50	4,466.57	3,172.40
Rentals	27,827.23	39,213.46	25,128.61	29,388.07	21,187.88	57,169.02	44,546.43	34,481.45	40,759.19	51,362.07
Refund of Prior Year Exp.	550,644.63	325,453.07	51,858.89	19,465.52	225,163.04	10,081.20	3,307.20	88,989.70	136,060.89	183,715.93
Proceeds from Auction	-	11,055.49	-	9,041.90	10,357.00	23,881.50	19,039.30	2,732.10	12,840.84	17,117.34
Insurance Reimbursements	15,363.03	-	-	-	2,517.82	-	16,224.35	-	12,000.00	1,000.00
Childcare 0-3 Fee for Service	16,919.15	207,311.50	229,473.02	223,769.17	242,755.57	255,948.58	217,113.38	248,600.28	259,533.58	43,617.74
Latchkey 3-4 Fee for Service	3,046.00	8,566.70	14,940.68	7,320.20	5,783.02	896.00	-	-	-	-
Sale of Property		-	-	28,255.12	-	1,100.00	-	-	-	7,964.27
Fees - Telephone Mtce Agreement	-	-	-	15,000.00	-	30,000.00	15,000.00	15,000.00	15,000.00	19,200.00
Collections - Prior Year's Fees	-	-	-	-	-	3,390.82	3,048.06	2,589.44	3,495.35	1,401.76
Prior Year Excess Wrap Around Fees	-	-	-	-	-	22,615.82	10,859.32	-	55,830.37	34,555.99
PY Excess Strengthening Family Grant	-	-	-	-	-	-	-	-	-	8,550.14
Cancellation Outdated Checks	-	-	-	-	-	6,192.10	9,359.68	-	-	-
Computer Trade-In									5,420.00	-
E-Rate Refunds									29,214.70	-
Legal Settlements									300,000.00	-
Medicare Part D Reimbursement	-	-	-	-	-	-	-	-	-	15,776.46
Reimbursement from Activity Fund	-	-	-	-	-	-	-	-	-	4,517.50
Other **	45,573.00	46,673.60	29,491.99	10,817.82	12,942.65	16,665.32	7,160.37	25,550.21	13,040.98	7,319.10
	$1,137,309.40	$ 982,855.84	$ 572,205.06	$ 697,078.09	$ 773,329.83	$ 537,704.34	$ 538,411.98	$ 832,197.66	$1,453,060.93	$1,034,512.77

Source: District records

** FY 08 Includes fees collected from the sale of DVDs, copy charges, book fines, commissions, transcripts, state fees and other miscellaneous revenue.

CITY OF VINELAND SCHOOL DISTRICT
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY,
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial [a]	Industrial [a]	Apartment	Total Assessed Value	Less: Tax-Exempt Property	Public Utilities [b]	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate [c]
1999	$ 37,942,600	$ 1,175,095,400	$ 29,607,600	$ 5,325,800	$ 310,465,350	$ 58,572,650	$ 56,212,700	$ 1,673,222,100	$ 30,194,700	$ 15,231,079	$ 1,658,258,479	$ 1,965,325,278	1.020
2000	37,906,700	1,188,149,600	29,927,800	5,345,200	313,540,950	61,026,950	48,615,200	1,684,512,400	27,505,200	11,458,138	1,668,465,338	1,957,820,947	1.010
2001	38,618,100	1,208,312,000	30,167,500	4,703,500	310,878,900	70,214,700	49,015,700	1,711,910,400	23,687,800	12,610,893	1,700,833,493	1,970,864,185	0.993
2002	36,877,800	1,223,366,600	30,609,500	4,497,400	310,392,750	70,557,250	54,281,900	1,730,583,200	22,417,300	12,951,320	1,721,117,220	2,063,598,088	1.032
2003	35,814,000	1,251,625,100	32,517,100	4,410,400	337,964,300	70,820,800	53,036,800	1,786,188,500	22,683,800	13,388,161	1,776,892,861	2,196,646,232	1.012
2004	36,706,900	1,279,314,500	31,835,200	4,359,700	352,049,750	71,070,250	53,010,700	1,828,347,000	20,657,700	12,023,831	1,819,713,131	2,418,413,438	1.013
2005	33,736,400	1,317,137,400	32,986,100	4,280,100	364,930,250	72,077,550	53,012,200	1,878,160,000	19,111,000	10,681,783	1,869,730,783	2,718,182,601	1.013
2006	34,385,200	1,350,991,300	33,226,500	4,226,200	338,125,100	117,506,500	52,842,200	1,931,303,000	16,677,400	9,022,228	1,923,647,828	3,058,049,704	1.012
2007	36,537,000	1,398,913,000	34,587,300	4,126,800	371,705,000	120,337,800	51,069,700	2,017,276,600	16,387,900	8,059,591	2,008,948,291	4,103,206,337	1.012
2008	33,968,600	1,428,938,600	35,005,000	4,089,800	369,897,900	124,632,900	50,558,400	2,047,091,200	15,359,400	7,409,228	2,039,141,028	4,232,096,921	1.037

Source: Municipal Tax Assessor

Note: Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation.

Reassessment occurs when the County Board of Taxation requests Treasury to order a reassessment. The City of Vineland will begin a reassessment in 2007.

a Commercial/Industrial/Pollution Exemptions are not segregated and therefore are being divided equally between these classes for all years shown

b Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies

c Tax rates are per $100

CITY OF VINELAND SCHOOL DISTRICT
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(rate per $100 of assessed value)

Fiscal Year Ended June 30,	City of Vineland School District Direct Rate			Overlapping Rates				
	Basic Rate [a]	General Obligation Debt Service [b]	(From J-6) Total Direct School Tax Rate	City of Vineland	Cumberland County	Special Districts	Open Space	Total Direct and Overlapping Tax Rate
1999	$ 1.020	$ -	$ 1.020	$ 0.750	$ 1.140	$ 0.370	$ 0.010	$ 3.290
2000	1.010	-	1.010	0.810	1.050	0.370	0.010	3.250
2001	0.993	-	0.993	0.850	1.041	0.340	0.012	3.236
2002	1.032	-	1.032	0.897	1.074	0.338	0.012	3.353
2003	1.012	-	1.012	0.933	1.132	0.342	0.013	3.432
2004	1.013	-	1.013	0.913	1.216	0.339	0.014	3.495
2005	1.013	-	1.013	1.136	1.433	0.342	0.015	3.939
2006	1.012	-	1.012	1.245	1.566	0.408	0.016	4.247
2007	1.012	-	1.012	1.111	1.689	0.403	0.019	4.234
2008	1.037	-	1.037	1.106	1.861	0.408	0.021	4.433

Source: Municipal Tax Collector

a The district's basic tax rate is calculated from the A4F form which is submitted with the budget and the Net valuation taxable.
b Rates for debt service are based on each year's requirements.

CITY OF VINELAND SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS,
CURRENT YEAR AND NINE YEARS AGO

	2008			1999		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value
Cumberland Mall Association	$ 32,606,000	1	1.62%	$ 21,032,800	1	1.27%
Vineland Construction Corp	21,866,100	2	1.09%	15,105,500	3	0.94%
Robro/Roth Corporation	11,190,900	3	0.56%			
Berks Counrt Real Estate Assoc	10,311,900	4	0.51%			
Kejzman Enterprises	9,898,400	5	0.49%	10,779,900	4	0.67%
Cedarcrest/United Mobile Homes	9,838,600	6	0.49%			
Maintree Shopping/Office Center	9,653,900	7	0.48%			
Lucca Realty	9,400,500	8	0.47%			
Frank's Realty	9,039,900	9	0.45%	8,936,000	5	0.56%
Natick NJ	8,506,000	10	0.42%			
New Jersey Bell Telephone				17,558,678	2	1.09%
Santa's Best				5,734,400	6	0.36%
Kimble Glass Co.				5,441,700	7	0.34%
Vineland Realty				5,259,300	8	0.33%
Ogden Food Products				4,577,900	9	0.28%
Cedarcrest, Inc				4,224,800	10	0.26%
Total	$ 132,312,200		6.59%	$ 98,650,978		6.10%

Source: Municipal Tax Assessor
2008 Net Assessed Value totals $ 1,911,817,392

CITY OF VINELAND SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS,
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy[a]		Collections in Subsequent Years
		Amount	Percentage of Levy	
1999	51,679,025	49,366,686	95.53%	2,312,339
2000	52,099,014	50,230,921	96.41%	1,867,241
2001	51,032,581	49,508,530	97.01%	1,520,827
2002	52,100,911	50,714,874	97.34%	1,376,786
2003	56,433,284	55,089,007	97.62%	1,332,911
2004	58,821,065	57,692,209	98.08%	1,099,397
2005	64,554,905	63,460,049	98.30%	125,579
2006	73,624,973	72,196,649	98.06%	1,283,346
2007	78,735,024	77,277,271	98.15%	1,381,336
2008	84,750,865	82,699,640	97.58%	NA

Source: District records including the Certificate and Report of School Taxes (A4F form)

a 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.

CITY OF VINELAND SCHOOL DISTRICT
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Governmental Activities				Business-Type Activities			
	General Obligation Bonds	Capital Leases	Compensated Absences Payable	Bond Anticipation Notes (BANs)	Compensated Absences Payable	Total District	Percentage of Personal Income [a]	Per Capita [a]
1999	$ 65,000	$ 2,083,688	$ 4,334,329	-	-	$ 6,483,017	0.54%	116
2000	-	2,322,573	4,410,105	-	-	6,732,678	0.53%	121
2001	-	1,866,425	4,444,491	-	-	6,310,916	0.50%	114
2002	-	1,278,314	4,823,778	-	54,804	6,156,896	0.47%	109
2003	-	1,005,367	4,542,643	-	47,775	5,595,785	0.41%	100
2004	-	717,036	4,990,383	-	51,183	5,758,602	0.40%	102
2005	-	410,508	5,215,351	-	92,872	5,718,731	0.39%	100
2006	-	84,633	5,068,096	-	110,580	5,263,309	0.30%	90
2007	-	-	7,284,766	-	587,496	7,872,262	0.45%	133
2008	-	-	8,162,236	-	751,140	8,913,376	A	A

Note: Details regarding the district's outstanding debt can be found in the notes to the financial statements.

a See Exhibit NJ J-14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

A Not available at time of audit completion. See Schedule J-14 for additional information.

CITY OF VINELAND SCHOOL DISTRICT
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	General Bonded Debt Outstanding: General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value [a] of Property	Per Capita [b]
1999	$ 65,000	$ -	$ 65,000	0.00%	1
2000	-	-	-	0.00%	-
2001	-	-	-	0.00%	-
2002	-	-	-	0.00%	-
2003	-	-	-	0.00%	-
2004	-	-	-	0.00%	-
2005	-	-	-	0.00%	-
2006	-	-	-	0.00%	-
2007	-	-	-	0.00%	-
2008	-	-	-	0.00%	-

Notes: Details regarding the district's outstanding debt can be found in the notes to the financial statements.

a See Exhibit NJ J-6 for property tax data.
b Population data can be found in Exhibit NJ J-14.

CITY OF VINELAND SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2008

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable [a]	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
City of Vineland	$ 27,422,220	100%	$ 27,422,220
Cumberland County	60,926,693	44%	26,606,808
Total direct and overlapping debt			$ 54,029,028

Sources: Assessed value data used to estimate applicable percentages provided by the Cumberland County Board of Taxation.
Debt outstanding data provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Vineland. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment.

a For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

CITY OF VINELAND SCHOOL DISTRICT
LEGAL DEBT MARGIN INFORMATION,
LAST TEN FISCAL YEARS

Legal Debt Margin Calculation for Fiscal Year 2008

		Equalized valuation basis	
		2008	$ 4,232,096,921
		2007	4,103,206,337
		2006	3,058,049,704
		[A]	$ 11,393,352,962
Average equalized valuation of taxable property		[A/3]	$ 3,797,784,321
Debt limit (4 % of average equalization value)		[B]	151,911,373 a
Total Net Debt Applicable to Limit		[C]	-
Legal debt margin		[B-C]	$ 151,911,373

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Debt limit	$ 72,851,601	$ 75,167,351	$ 74,998,959	$ 75,778,601	$ 82,705,492	$ 88,892,155	$ 97,776,564	$109,261,943	$ 118,377,973	$ 151,911,373
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 72,851,601	$ 75,167,351	$ 74,998,959	$ 75,778,601	$ 82,705,492	$ 88,892,155	$ 97,776,564	$109,261,943	$ 118,377,973	$ 151,911,373
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: Equalized valuation bases were obtained from the County Abstract. The Annual Report of the State of New Jersey, Department of Treasury, Division of Taxation is used by the County to develop the equalized value.

a Limit set by NJSA 18A:24-19 for a K through 12 district; other % limits would be applicable for other district types.

CITY OF VINELAND SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Year	Population [a]	Personal Income [b]	Per Capita Personal Income [c]	Unemployment Rate [d]
1999	55,360	1,267,411,840	$ 22,894	8.30%
2000	56,271	1,311,283,113	23,303	7.00%
2001	55,949	1,373,156,307	24,543	7.30%
2002	56,376	1,438,377,264	25,514	8.20%
2003	57,057	1,484,166,684	26,012	8.40%
2004	57,057	1,553,319,768	27,224	8.40%
2005	58,009	1,632,895,341	28,149	6.50%
2006	58,416	1,752,071,088	29,993	6.50%
2007	59,249	1,759,043,561 **A**	29,689 **A**	6.30%
2008	59,249	- **B**	- **B**	6.50%

Source:

[a] Population information provided by the City of Vineland Economic Development Office.

[b] Personal income has been estimated based upon the municipal population and per capita personal income presented

[c] Per capita personal income data provided by US Department of Commerce, Bureau of Economic Analysis.

[d] Unemployment data provided by the NJ Department of Labor and Workforce Development.

A Per capita personal income data revised 6/30/08. This information was not available at the time of FY '07 audit completion.

B Not available at time of audit completion. The Bureau of Economic Analysis, County of Cumberland, and City of Vineland post figures based on a calendar year.

CITY OF VINELAND SCHOOL DISTRICT
PRINCIPAL EMPLOYERS,
CURRENT YEAR AND NINE YEARS AGO

	2008			1999		
Employer	Employees	Rank [Optional]	Percentage of Total Municipal Employment	Employees	Rank [Optional]	Percentage of Total Municipal Employment
City of Vineland School District	3,084	1	11.03%	2,696	1	A
City of Vineland	730	2	2.61%	694 B	4	A
Training Schl at Vine/Elwyn NJ	730	3	2.61%	428	6	A
General Mills/Progresso Foods	450	4	1.61%	367	8	A
Omni Baking	300	5	1.07%			
Sun National Bank	287	6	1.03%			
NFI Industries	259	7	0.93%			
Comar Inc.	230	8	0.82%	453	5	A
Chemglass, Inc	220	9	0.79%			
Genesis Healthcare	210	10	0.75%			
Kimble Glass	-		0.00%	1,026	2	A
Newcomb Medical Center				830	3	A
Tri-County Security Service				400	7	A
Santa's Best				327	9	A
Kontes Glass Company				254	10	A
	6,500		23.24%	7,475		0.00%

2007 Total municipal employment = 27,967

Sources: District records, City of Vineland records, Cumberland County Department of Planning and Development

(A) Not available
(B) Number was estimated at 5% less than current work force as per information supplied by the City of Vineland Personnel Office

CITY OF VINELAND SCHOOL DISTRICT
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM, LAST TEN FISCAL YEARS

Function/Program	1999 [a]	2000 [a]	2001 [a]	2002	2003	2004	2005	2006	2007	2008
Instruction										
Regular				1,096	1,139	1,167	1,164	1,187	1,183	1,160
Special education										
Other special education										
Vocational										
Other instruction										
Nonpublic school programs										
Adult/continuing education programs										
Support Services:										
Student & instruction related services				299	290	279	272	275	250	264
General administration				9	9	7	7	7	6	6
School administrative services				85	83	86	86	85	84	85
Other administrative services				-	-	-	-	-	-	-
Central services				-	-	-	40	41	38	38
Administrative Information Technology				-	-	-	18	18	18	18
Plant operations and maintenance				166	166	168	171	175	180	189
Pupil transportation				122	126	132	135	138	139	153
Other support services				70	52	81	45	47	67	53
Special Schools										
Food Service				76	78	73	71	74	83	98
Child Care										
Total	-	-	-	1,922	1,942	1,993	2,010	2,047	2,047	2,062

Source: District Personnel Records

[a] Information not readily available based on District records.

CITY OF VINELAND SCHOOL DISTRICT
OPERATING STATISTICS,
LAST TEN FISCAL YEARS

Fiscal Year	Enrollment	Operating Expenditures [a]	Cost Per Pupil	Percentage Change	Teaching Staff [b]	Pupil/Teacher Ratio			Average Daily Enrollment (ADE) [c]	Average Daily Attendance (ADA) [c]	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	High School				
1999	9,333	$ 96,362,293	10,325	n/a	1,016.00	15.8	11.4	10.7	9,243.1	8,513.3	n/a	92.10%
2000	9,403	100,128,086	10,649	3.13%	1,061.00	12.8	10.8	10	9,403.2	8,669.5	1.73%	92.20%
2001	10,053	97,481,383	9,697	-8.94%	1,010.00	10.9	11.1	9.7	9,382.4	8,665.9	-0.22%	92.36%
2002	10,329	127,770,396	12,370	27.57%	1,110.00	(D)	(D)	(D)	10,343.7	9,576.4	10.25%	92.58%
2003	10,578	142,509,530	13,472	8.91%	1,083.00	9.1	10.2	9.2	10,492.4	9,697.5	1.44%	92.42%
2004	10,811	148,859,573	13,769	2.20%	1,091.00	9.5	11	9.5	10,636.0	9,818.3	1.37%	92.31%
2005	10,698	164,941,647	15,418	11.97%	1,115.00	8.9	10.3	9.6	10,574.1	9,768.3	-0.58%	92.38%
2006	10,663	175,803,914	16,487	6.94%	915.00	9	9.9	9.7	10,508.5	9,717	-0.62%	92.47%
2007	10,860	182,595,292	16,814	1.98%	912.00	9.2	8.55	10.1	10,874.9	10,085.2	3.49%	92.74%
2008	10,860	189,414,459	17,441	3.73%	912.00	(D)	(D)	(D)	10,658.3	9,915.1	-1.99%	93.03%

Sources: District records

Note: Enrollment based on annual October district count.

a Operating expenditures equal total expenditures less debt service and capital outlay.
b Teaching staff includes only full-time equivalents of certificated staff.
c Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

(D) Data not available at time of audit completion

City of Vineland School District
School Building Information
Last Ten Fiscal Years

District Building	ELEMENTARY														INTERMEDIATE					HIGH SCHOOL	
	Sabater	D'Ippolito	Perway	Memules	Dane Barse	Johnstone	Winslow	Durand	Dallago PK Ctr	Leuchter PK Ctr	Oak & Main PK Ctr	S. Vineland PK Ctr	Butler Ave K Center	Maurice Fels	E. Vineland K Center	Wallace	Veteran's Memorial	Landis	Rossi	Cunningham	Vineland High School - South	Vineland High School - North
2002																						
Square Feet		75,860		70,883	40,030	42,090	57,397	45,430		26,980	8,200	7,140	5,100	4,500	4,420		98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)		620		563	361	447	519	498		188	95	95	57	60	60		735	637	628	320	1,316	1,153
Enrollment		745		645	410	493	604	578		239	93	96	51	39	56		836	730	717	398	1,290	1,328
2003																						
Square Feet		75,860		70,883	40,030	42,090	57,397	45,430		26,980	8,200	7,140	5,100	4,500	4,420		98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)		620		563	361	447	519	498		188	95	95	57	60	60		735	637	628	320	1,316	1,153
Enrollment [a]		752		625	442	470	584	556		222	82	88	51	31	41		906	723	691	389	1,319	1,400
2004																						
Square Feet		75,860		70,883	64,690	64,690	57,397	45,430		26,980	8,200	7,140	5,100	4,500	4,420		98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)		620		563	361	447	519	498		188	95	95	57	60	60		735	637	628	320	1,316	1,153
Enrollment		752		574	428	499	604	521		215	97	94	55	42	58		933	771	720	390	1,325	1,370
2005																						
Square Feet		75,860		70,883	64,690	64,690	57,397	45,430		26,980	8,200	7,140	5,100	4,500	4,420		98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)		620		563	361	447	519	498		188	95	95	57	60	60		735	637	628	320	1,316	1,153
Enrollment		714		595	437	484	620	540		203	97	103	65	36	66		924	740	724	401	1,371	1,373
2006																						
Square Feet		75,860		70,883	64,690	64,690	57,397	45,430		26,980	8,200	7,140	5,100	4,500	4,420		98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)		620		563	361	447	519	498		188	95	95	57	60	60		735	637	628	320	1,316	1,153
Enrollment		713		599	434	489	623	560		223	90	100	56	37	70		912	687	692	395	1,374	1,413
2007																						
Square Feet		75,860	74,300	70,883	64,690	64,690	57,397	45,430		26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)		620	556	563	361	447	519	498		188	95	95	57	60	60	716	735	637	628	320	1,316	1,153
Enrollment		613	566	625	457	441	539	580		-	74	91	-	19	37	567	714	562	491	327	1,167	1,459
2008																						
Square Feet	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580
Capacity (students)	460	620	556	563	361	447	519	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153
Enrollment	503	628	537	613	422	444	523	567	263	-	68	68	-	-	-	526	600	505	509	92	1,427	1,392

[a] Number of Schools at June 30, 2008
Elementary = 8
Kindergarten Centers = 3
Preschool Centers = 4
Intermediate School = 5
Senior High School = 2

Source: District Facilities Office
Note: Increases in square footage and capacity are the result of additions.
Enrollment is based on the annual October district count.

CITY OF VINELAND SCHOOL DISTRICT
SCHEDULE OF REQUIRED MAINTENANCE
LAST EIGHT FISCAL YEARS

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
11-000-261-xxx

* School Facilities	Project # (s)	2008	2007	2006	2005	2004	2003	2002	2001
Vineland Senior High - South	N/A	$ 268,985	$ 245,563	$ 349,688	$ 435,667	$ 198,544	$ 176,066	$ 438,887	$ 425,212
Vineland Senior High - North	N/A	149,968	93,824	154,909	582,668	213,494	143,071	436,094	422,507
Landis Intermediate	N/A	124,668	91,947	104,574	135,607	135,899	118,350	168,146	162,908
Veterans Memorial Intermediate	N/A	92,576	57,127	33,040	83,093	62,506	72,900	186,629	180,814
Dane Barse	N/A	18,331	12,986	12,494	60,036	41,022	132,574	76,038	73,669
Butler Ave PK Center	N/A	2,652	16	1,225	2,869	3,584	3,413	9,687	9,386
Cunningham Alternative Prog	N/A	10,115	12,654	15,040	70,920	124,084	25,706	69,152	66,998
D'Ippolito Elementary	N/A	36,906	70,501	45,399	85,296	32,466	81,110	144,098	139,609
Wallace Intermediate	N/A	28,969	18,457	-	-	-	-	-	-
Marie Durand Elementary	N/A	39,620	43,692	57,593	105,729	44,626	61,863	86,296	83,607
East Vineland K Center	N/A	4,704	4,904	8,303	16,399	26,846	9,637	8,396	8,134
Maurice Fels K Center	N/A	-	905	1,685	7,113	2,980	5,096	8,547	8,282
Johnstone Elementary	N/A	33,016	32,547	51,684	50,123	47,612	20,447	79,952	77,460
Leuchter PK Center	N/A	15,206	15,829	10,679	16,693	35,452	15,096	51,249	49,653
Mennies Elementary	N/A	29,775	36,857	28,443	22,799	27,526	73,871	134,645	130,449
Sabater Elementary	N/A	5,013	-	-	-	-	-	-	-
Oak and Main PK Center	N/A	2,428	1,553	14,792	27,684	4,373	2,629	15,576	15,091
Dallago Preschool	N/A	1,025	-	-	-	-	-	-	-
Petway Elementary	N/A	20,225	10,321	-	-	-	-	-	-
Rossi Intermediate	N/A	25,074	29,885	94,641	67,209	35,820	32,879	144,365	139,866
South Vineland PK Center	N/A	5,481	10,779	5,864	11,565	6,525	2,738	13,563	13,140
Winslow Elementary	N/A	34,811	37,722	65,264	70,126	63,335	35,573	109,028	105,630
Total School Facilities		$ 949,548	$ 828,069	$ 1,055,317	$ 1,851,596	$ 1,106,694	$ 1,013,019	$ 2,180,348	$ 2,112,415
Other Facilities		232,320	364,069	817,035	1,154,456	821,692	971,029	-	-
Grand Total		$ 1,181,868	$ 1,192,138	$ 1,872,352	$ 3,006,052	$ 1,928,386	$ 1,984,048	$ 2,180,348	$ 2,112,415

* School facilities as defined under EFCFA.
(N.J.A.C. 6A:26-1.2 and N.J.A.C. 6A:26A-1.3)

Source: District records

CITY OF VINELAND SCHOOL DISTRICT
INSURANCE SCHEDULE
JUNE 30, 2008

	Coverage	Deductible
School Package Policy		
Building and Contents (All Locations)	$ 196,382,091	$ 5,000
Boiler and Machinery	32,424,870	10,000
General Automobile Liability	1,000,000	1,000
School Board Legal Liability	6,000,000	15,000
Workers' Compensation	2,000,000	-
Student Accident Insurance		
Catastrophic	5,000,000	
Compulsory	500,000	
Daycare	250,000	per injury
Surety Bonds		
Treasurer	614,800	N/A
Executive Controller	200,000	N/A
Board Secretary/Business Administrator	10,000	N/A
Food Services Director	10,000	N/A
Principals (each)	5,000	N/A
Asst. Principals (each)	5,000	N/A
Financial Secretary (each)	5,000	N/A

Source: District records

Single Audit Section

Exhibit K-1

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*

The Honorable President and
Members of the Board of Education
City of Vineland School District
County of Cumberland
Vineland, New Jersey

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Board of Education of the City of Vineland School District, in the County of Cumberland, State of New Jersey, as of and for the fiscal year ended June 30, 2008, and have issued our report thereon dated October 29, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and audit requirements as prescribed by the Division of Finance, Department of Education, State of New Jersey.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Vineland School District's internal control over financial reporting as a basis for designing our auditing procedures 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 City of Vineland Board of Education's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Vineland Board of Education's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Vineland Board of Education's financial statements are free of 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 no 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 Finance, Department of Education, State of New Jersey.

We noted certain matters that we reported to the Board of Education of the City of Vineland School District in a separate report entitled, *Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance* dated October 29, 2008.

This report is intended solely for the information and use of management, the City of Vineland Board of Education, the New Jersey State Department of Education, and other federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

ROMANO, HEARING, TESTA & KNORR

Stephen P. Testa

Stephen P. Testa
Certified Public Accountant
Licensed Public School Accountant
No. CS 01142

October 29, 2008

Exhibit K-2

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND NEW JERSEY OMB CIRCULAR 04-04

The Honorable President and
Members of the Board of Education
City of Vineland School District
County of Cumberland
Vineland, New Jersey

Compliance

We have audited the compliance of the Board of Education of the City of Vineland School District, in the County of Cumberland, State of New Jersey, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that are applicable to each of its major federal and state programs for the fiscal year ended June 30, 2008. The City of Vineland Board of Education'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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the City of Vineland Board of Education's management. Our responsibility is to express an opinion on the City of Vineland Board of Education's compliance based on our audit.

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; the audit requirements as prescribed by the Division of Finance, Department of Education, State of New Jersey; OMB Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations*; and New Jersey OMB's Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, OMB Circular A-133 and New Jersey OMB's Circular 04-04, 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 Vineland Board of Education'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. Our audit does not provide a legal determination of the City of Vineland Board of Education's compliance with those requirements.

In our opinion, the Board of Education of the City of Vineland School District, in the County of Cumberland, State of New Jersey, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the fiscal year ended June 30, 2008.

150 South Main Road, Vineland, New Jersey 08360-7899 • Phone 856.692.9100 • Fax 856.794.8862
www.rhtservices.com

Internal Control Over Compliance

The management of the Board of Education of the City of Vineland School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered the City of Vineland Board of Education's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Vineland Board of Education's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal or state program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal or state program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the City of Vineland Board of Education, the New Jersey State Department of Education, and other federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

ROMANO, HEARING, TESTA & KNORR

Stephen P. Testa

Stephen P. Testa
Licensed Public School Accountant
No.CS01142

October 29, 2008

CITY OF VINELAND SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - SCHEDULE A
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2007	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjust-ments	Repayment of Prior Years' Balances	Balance at June 30, 2008 (Accounts Receivable)	Balance at June 30, 2008 Deferred Revenue	Balance at June 30, 2008 Due to Grantor
U.S. Department of Education														
General Fund:														
SEMI Medicaid Program	93.778	N/A	$ 465,112.06	07/01/07	06/30/08	$ -	$ -	$ 465,112.06	$ (465,112.06)	$ -	$ -	$ -	$ -	$ -
Total General Fund						-	-	465,112.06	(465,112.06)	-	-	-	-	-
U.S. Department of Education														
Passed Through the State Department of Education														
Special Revenue Fund:														
Title I (P.L. 103-82):														
Current Year	84.010	NCLB539008	2,062,792.00	09/01/07	08/31/08			2,062,792.00	(1,498,924.42)				563,867.58	
Carryover	84.010	NCLB539007	2,552,706.00	09/01/06	08/31/07	589,512.36			(589,512.36)				-	
Title I School Improvement:														
Current Year	84.348	NCLB539008	156,823.00	09/01/07	08/31/08			-	(96,418.42)			(96,418.42)		
Carryover	84.348	NCLB539007	108,763.00	09/01/06	08/31/07	(50,407.74)		108,763.00	(58,355.26)			-		
Title I School Improvement Allocation Part G	84.348	SIA539008	122,000.00	03/01/08	08/31/08									
Title I Distinguished School Award	84.010	N/A	1,000.00	07/01/06	06/30/07	166.28			(166.28)				-	
I.D.E.I.A. - Part B :														
Basic:														
Current Year	84.027	IDEIA539008	2,745,640.00	09/01/07	08/31/08			2,745,640.00	(2,123,338.96)				622,301.04	
Carryover	84.027	IDEIA539007	2,668,242.00	09/01/06	08/31/07	411,537.14			(411,537.14)					
Preschool Incentive:														
Current Year	84.173	IDEIA539008	98,619.00	09/01/07	08/31/08			98,619.00	(68,124.00)				30,495.00	
Carryover	84.173	IDEIA539007	98,422.00	09/01/06	08/31/07	23,204.00			(15,323.00)		7,881.00			-
Title IV:														
Current Year	84.186	NCLB539008	56,498.00	09/01/07	08/31/08			56,498.00	(52,058.47)				4,439.53	
Carryover	84.186	NCLB539007	57,830.00	09/01/06	08/31/07	11,698.14			(11,698.14)				-	
Title V:														
Current Year	84.298	NCLB539008	24,753.00	09/01/07	08/31/08			24,753.00	(8,130.14)				16,622.86	
Carryover	84.298	NCLB539007	28,910.00	09/01/06	08/31/07	9,428.27			(9,428.27)					
Title II-A:														
Current Year	84.367	NCLB539008	606,253.00	09/01/07	08/31/08			606,253.00	(377,866.24)				228,386.76	
Carryover	84.367	NCLB539007	618,147.00	09/01/06	08/31/07	196,548.57			(196,548.57)					
Title II-D:														
Current Year	84.318	NCLB539008	13,315.00	09/01/07	08/31/08			13,315.00	(10,885.75)				2,429.25	
Carryover	84.318	NCLB539007	10,539.00	09/01/06	08/31/07	2,118.57			(2,118.57)					

(Continued)

The Accompanying Notes to the Schedules of Expenditures of Awards and Financial Assistance are an integral part of this schedule

CITY OF VINELAND SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - SCHEDULE A (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2007	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjust-ments	Repayment of Prior Years' Balances	Balance at June 30, 2008 (Accounts Receivable)	Balance at June 30, 2008 Deferred Revenue	Balance at June 30, 2008 Due to Grantor
U.S. Department of Education														
Passed Through the State Department of Education (Cont'd)														
Special Revenue Fund (Cont'd):														
Title III:														
Current Year	84.365	NCLB539008	$ 152,076.00	09/01/07	08/31/08	$	$	$ 152,076.00	$ (14,105.50)	$	$	$	$ 137,970.50	$
Carryover	84.365	NCLB539007	147,988.35	09/01/06	08/31/07	31,462.35		116,526.00	(143,790.35)		4,198.00			-
Perkins Vocational and Applied Technology Education Act:														4,248.81
Current Year	84.048	PERK539008	118,936.00	07/01/07	06/30/08			118,936.00	(114,687.19)					
Prior Year	84.048	PERK539007	94,186.00	07/01/06	06/30/07	(86,615.90)		94,186.00			7,570.10			
Passed through County of Cumberland Office of Employment and Training:													26,557.31	
WIA Youth Program Services - Performance Based	17.259	07-130-A	144,000.00	10/01/07	09/30/08			33,000.00	(6,442.69)					
WIA Youth Program Services - Performance Based	17.259	06-077-B	184,000.00	10/01/06	06/30/08	26,923.19		44,600.00	(74,811.94)			(3,288.75)		
WIA Youth Program Services - Cost Based	17.259	07-131-A	209,230.56	10/01/07	09/30/08			4,395.00	(46,546.43)			(42,151.43)		
WIA Youth Program Services - Cost Based	17.259	06-081-B	196,680.56	10/01/06	06/30/08	(31,711.72)		117,914.91	(89,749.59)			(3,546.40)		
Literacy Lab:														
Current Year	17.250	08-001-A	46,480.00	02/01/08	09/30/08			9,060.65	(28,609.56)			(19,548.91)		
Current Year	17.250	07-119-A	39,840.00	07/01/07	01/31/08			35,901.33	(35,901.33)					
Prior Year	17.250	06-025-B	66,400.00	07/01/06	06/30/07	(14,245.96)		14,245.96				-		
WIA Out-of School Youth Program:														
Current Year	17.259	07-134-A	36,000.00	10/01/07	09/30/08				-				-	
Prior Year	17.259	06-079-B	45,000.00	10/01/06	12/31/08	4,187.15		34,400.00	(15,322.37)				23,264.78	
Adult Basic Education - Regular														
Current Year	84.002A	ABS-06-FY 08	571,728.00	07/01/07	06/30/08			450,756.00	(536,497.74)			(85,741.74)		
Prior Year	84.002A	ABS-06-07-21	553,905.00	07/01/06	06/30/07	(124,320.99)		124,323.00		(2.01)				-
Teacher Quality Enhancement Recruitment Grant	84.336A	N/A	20,000.00	07/01/06	06/30/07	1,000.00			(1,000.00)				-	
Teacher Quality Enhancement Recruitment Grant	84.336A	N/A	20,000.00	09/15/07	08/01/08			20,000.00	(20,000.00)			-		
Passed Through Cumberland Empowerment Corp:														
21st Century Community Learning Center Grant	84.287C	N/A	66,417.00	07/01/07	06/30/08			57,854.89	(66,417.00)			(8,562.11)		
21st Century Community Learning Center Grant	84.287C	N/A	65,688.00	07/01/06	06/30/07	(8,307.77)		8,307.77	-			-		
Total Special Revenue Fund						992,175.94	-	7,153,116.51	(6,724,315.68)	(2.01)	19,649.10	(259,257.76)	1,656,334.61	4,248.81

(Continued)

The Accompanying Notes to the Schedules of Expenditures of Awards and Financial Assistance are an integral part of this schedule

CITY OF VINELAND SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - SCHEDULE A
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2007	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjust-ments	Repayment of Prior Years' Balances	Balance at June 30, 2008 (Accounts Receivable)	Balance at June 30, 2008 Deferred Revenue	Balance at June 30, 2008 Due to Grantor
U.S. Department of Agriculture														
Passed Through the State Department of Education														
Enterprise Funds:														
National School Lunch Program:														
Current Year	10.555	N/A	$2,194,019.82	07/01/07	06/30/08	$	$	$ 2,070,208.36	$ (2,194,019.82)	$	$	$ (123,811.46)	$	$
Prior Year	10.555	N/A	2,105,081.14	07/01/06	06/30/07	(126,648.84)		126,648.84				-		
School Breakfast Program:														
Current Year	10.553	N/A	595,898.63	07/01/07	06/30/08			559,628.52	(595,898.63)			(36,270.11)		
Prior Year	10.553	N/A	533,772.24	07/01/06	06/30/07	(36,470.04)		36,470.04				-		
After School Snack Program:														
Current Year	10.555	N/A	137,981.09	07/01/07	06/30/08			133,650.17	(137,981.09)			(4,330.92)		
Prior Year	10.555	N/A	79,630.85	07/01/06	06/30/07	(5,135.65)		5,135.65				-		
Food Distribution Program:														
Current Year	10.550	N/A	199,502.91	07/01/07	06/30/08			199,502.91	(139,790.28)				59,712.63	
Prior Year	10.550	N/A	203,625.21	07/01/06	06/30/07	108,035.70			(108,035.70)				-	
Total Enterprise Fund						(60,218.83)	-	3,131,244.49	(3,175,725.52)	-	-	(164,412.49)	59,712.63	-
Total All Funds						$ 931,957.11	$ -	$ 10,749,473.06	$ (10,365,153.26)	$ (2.01)	$ 19,649.10	$ (423,670.25)	$ 1,716,047.24	$ 4,248.81

The Accompanying Notes to the Schedules of Expenditures of Awards and Financial Assistance are an integral part of this schedule

CITY OF VINELAND SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE - SCHEDULE B
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

State Grantor / Program Title	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2007 Deferred Revenue (Accounts Receivable)	Balance at June 30, 2007 Due to Grantor	Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Repayment of Prior Year's Balances	Balance at June 30, 2008 (Accounts Receivable)	Balance at June 30, 2008 Deferred Revenue	Balance at June 30, 2008 Due to Grantor	MEMO Budgetary Receivable	MEMO Cumulative Total Expenditures
State Department of Education															
General Fund															
Current Expense															
Core Curriculum Standards Aid	08-495-034-5120-022	$ 42,323,458.00	07/01/07	06/30/08	$ -	$ -	$ -	$ 40,245,520.00	$ (40,245,520.00)	$	$ -	$ -	$ -	$ 2,077,938.00	$ (40,245,520.00)
Core Curriculum Standards Aid	07-495-034-5120-022	42,323,458.00	07/01/06	06/30/07				2,038,191.00	(2,038,191.00)		-				(2,038,191.00)
Supplemental Core Curriculum Standards Aid	08-495-034-5120-023	11,394,451.00	07/01/07	06/30/08				10,835,022.00	(10,835,022.00)		-			559,429.00	(10,835,022.00)
Supplemental Core Curriculum Standards Aid	07-495-034-5120-023	11,394,451.00	07/01/06	06/30/07				548,728.00	(548,728.00)		-				(548,728.00)
Education Opportunity Aid	08-495-034-5120-049	58,975,846.00	07/01/07	06/30/08				56,080,333.00	(56,080,333.00)		-			2,895,513.00	(56,080,333.00)
Education Opportunity Aid	07-495-034-5120-049	51,644,416.00	07/01/06	06/30/07				2,487,065.00	(2,487,065.00)		-				(2,487,065.00)
Discretionary Education Opportunity Aid	08-495-034-5120-049	3,846,934.00	07/01/07	06/30/08				3,846,934.00	(3,846,934.00)		-				(3,846,934.00)
Transportation Aid	08-495-034-5120-014	2,928,627.00	07/01/07	06/30/08				2,784,841.00	(2,784,841.00)		-			143,786.00	(2,784,841.00)
Transportation Aid	07-495-034-5120-014	2,928,627.00	07/01/06	06/30/07				141,035.00	(141,035.00)		-				(141,035.00)
Special Education	08-495-034-5120-011	5,759,016.00	07/01/07	06/30/08				5,476,268.00	(5,476,268.00)		-			282,748.00	(5,476,268.00)
Special Education	07-495-034-5120-011	5,759,016.00	07/01/06	06/30/07				277,340.00	(277,340.00)		-				(277,340.00)
Bilingual Education Aid	08-495-034-5120-008	649,532.00	07/01/07	06/30/08				617,642.00	(617,642.00)		-			31,890.00	(617,642.00)
Bilingual Education Aid	07-495-034-5120-008	649,532.00	07/01/06	06/30/07				31,280.00	(31,280.00)		-				(31,280.00)
Stabilization Aid	08-495-034-5120-030	1,180,939.00	07/01/07	06/30/08				1,122,959.00	(1,122,959.00)		-			57,980.00	(1,122,959.00)
Stabilization Aid	07-495-034-5120-030	1,180,939.00	07/01/06	06/30/07				56,871.00	(56,871.00)		-				(56,871.00)
Consolidated Aid	08-495-034-5120-057	1,156,277.00	07/01/07	06/30/08				1,099,508.00	(1,099,508.00)		-			56,769.00	(1,099,508.00)
Consolidated Aid	07-495-034-5120-057	1,047,497.00	07/01/06	06/30/07				50,445.00	(50,445.00)		-				(50,445.00)
Teachers Pension & Annuity Fund (On-Behalf)	08-495-034-5095-006	5,224,141.00	07/01/07	06/30/08	-			5,224,141.00	(5,224,141.00)		-				(5,224,141.00)
TPAF Post Retirement Medical (On-Behalf)	08-495-034-5095-001	4,994,428.00	07/01/07	06/30/08				4,994,428.00	(4,994,428.00)		-				(4,994,428.00)
Reimbursed T.P.A.F. Social Security Aid	08-495-034-5095-002	5,207,949.38	07/01/07	06/30/08				4,741,443.16	(5,207,949.38)		(466,506.22)				(5,207,949.38)
Reimbursed T.P.A.F. Social Security Aid	07-495-034-5095-002	5,112,682.03	07/01/06	06/30/07	(231,696.04)			231,696.04			-				-
Extraordinary Special Education Cost Aid	08-100-034-5120-473	293,061.00	07/01/07	06/30/08				-	(293,061.00)		(293,061.00)				(293,061.00)
Extraordinary Special Education Cost Aid	07-100-034-5120-473	288,761.00	07/01/06	06/30/07	(288,761.00)			288,761.00			-				-
Nonpublic School Transport. Costs (18A:39-1a)	N/A	38,244.88	07/01/07	06/30/08					(38,244.88)		(38,244.88)				(38,244.88)
Nonpublic School Transport. Costs (18A:39-1a)	N/A	39,333.99	07/01/06	06/30/07	(39,333.99)			39,333.99			-				-
New Jersey Schools Development Authority															
General Fund															
School Design and Construction (NC)	N/A	18,392,103.83	07/01/07	06/30/08				18,392,103.83 (NC)		(18,392,103.83)	-				-
Total General Fund					(559,791.03)	-	-	161,651,889.02	(143,497,806.26)	(18,392,103.83)	(797,812.10)	-	-	6,106,053.00	(143,497,806.26)
State Department of Education															
Special Revenue Fund:															
Demonstrably Effective Program Aid	08-495-034-5064-002	3,971,760.00	07/01/07	06/30/08				3,773,172.00	(3,971,760.00)	198,588.00	-			198,588.00	(3,971,760.00)
Demonstrably Effective Program Aid	07-495-034-5064-002	3,971,760.00	07/01/06	06/30/07				198,588.00		(198,588.00)					
Early Childhood Program Aid	08-495-034-5120-025	7,780,118.00	07/01/07	06/30/08			1,162,752.80	7,391,112.00	(7,360,289.91)	398,955.00		1,592,529.89		389,006.00	(7,360,289.91)
Early Childhood Program Aid	07-495-034-5120-025	7,780,118.00	07/01/06	06/30/07	1,162,752.80		(1,162,752.80)	389,006.00		(389,006.00)					
Pre-School Expansion Aid	08-495-034-5120-055	8,259,068.00	07/01/07	06/30/08				8,259,068.00	(8,259,068.00)		-				(8,259,068.00)
Pre-School Expansion Aid	07-495-034-5120-055	6,697,424.00	07/01/06	06/30/07	(1,116,237.00)			1,116,237.00			-				-
New School Facility Funding	08-495-034-5120-049	357,108.00	07/01/07	06/30/08				357,108.00	(318,959.23)				38,148.77		(318,959.23)
New School Facility Funding	07-495-034-5120-049	7,331,430.00	07/01/06	06/30/07		1,344,749.75				1,344,749.75					
N.J. Nonpublic Aid:															
Textbook Aid (Ch. 194, L 1979)	08-100-034-5120-064	73,215.00	07/01/07	06/30/08				73,215.00	(66,254.10)				6,960.90		(66,254.10)
Textbook Aid (Ch. 194, L 1979)	07-100-034-5120-064	81,372.00	07/01/06	06/30/07		6,744.67				6,744.67			-		
Auxiliary Services (Ch 192, L 1977):															
Compensatory Education	08-100-034-5120-067	235,893.00	07/01/07	06/30/08				235,893.00	(188,116.05)				47,776.95		(188,116.05)
Compensatory Education	07-100-034-5120-067	192,666.00	07/01/06	06/30/07		1,818.00				1,818.00			-		
English as a Second Language	08-100-034-5120-067	8,120.00	07/01/07	06/30/08				8,120.00	(5,075.00)				3,045.00		(5,075.00)
English as a Second Language	07-100-034-5120-067	8,120.00	07/01/06	06/30/07		1,015.00				1,015.00			-		-
Transportation	08-100-034-5120-068	54,100.00	07/01/07	06/30/08				54,100.00	(54,100.00)				-		(54,100.00)
Home Instruction	07-100-034-5120-067	1,010.39	07/01/06	06/30/07	(1,010.39)			1,010.39			-				-

(NC) *Denotes non-cash*

(Continued)

The Accompanying Notes to the Schedules of Expenditures of Awards and Financial Assistance are an integral part of this schedule

CITY OF VINELAND SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE - SCHEDULE B
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

State Grantor / Program Title	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2007 Deferred Revenue (Accounts Receivable)	Balance at June 30, 2007 Due to Grantor	Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Repayment of Prior Year's Balances	Balance at June 30, 2008 (Accounts Receivable)	Balance at June 30, 2008 Deferred Revenue	Balance at June 30, 2008 Due to Grantor	MEMO Budgetary Receivable	MEMO Cumulative Total Expenditures
State Department of Education (Cont'd)															
Special Revenue Fund (Cont'd):															
N.J. Nonpublic Aid: (Cont'd):															
Handicapped Services (Ch. 193, L 1977)															
Supplementary Instruction	08-100-034-5120-066	$ 28,910.00	07/01/07	06/30/08	$ -	$ -	$ -	$ 28,910.00	$ (23,210.60)	$ -	$ -	$ -	$ 5,699.40	$ -	$ (23,210.60)
Supplementary Instruction	07-100-034-5120-066	27,258.00	07/01/06	06/30/07		1,652.00				1,652.00			-		
Examination and Classification	08-100-034-5120-066	74,311.00	07/01/07	06/30/08				74,311.00	(54,225.10)				20,085.90		(54,225.10)
Examination and Classification	07-100-034-5120-066	71,085.00	07/01/06	06/30/07		380.00				380.00			-		
Corrective Speech	08-100-034-5120-066	130,200.00	07/01/07	06/30/08				130,200.00	(60,450.00)				69,750.00		(60,450.00)
Corrective Speech	07-100-034-5120-066	123,690.00	07/01/06	06/30/07		5,580.00				5,580.00			-		
Nonpublic Nursing	08-100-034-5120-070	101,132.00	07/01/07	06/30/08				101,132.00	(98,585.00)				2,547.00		(98,585.00)
Nonpublic Nursing	07-100-034-5120-070	108,257.00	07/01/06	06/30/07		5,643.75				5,643.75			-		
Nonpublic Technology Initiative	08-100-034-5120-373	52,040.00	07/01/07	06/30/08				52,040.00	(50,690.50)				1,349.50		(50,690.50)
Nonpublic Technology Initiative	07-100-034-5120-373	57,840.00	07/01/06	06/30/07		1,111.90				1,111.90			-		
G.E.D. Testing	08-100-034-5062-180	10,670.00	07/01/07	06/30/08				8,880.00	(8,816.60)	(1,853.40)	(1,790.00)				(8,816.60)
G.E.D. Testing	07-100-034-5062-180	9,540.00	07/01/06	06/30/07	(3,550.00)			3,550.00			-				
Municipal Alliance on Alcoholism and Drug Abuse:															
(Passed through Cumberland County/City of Vineland)															
Current Year	N/A	8,750.00	01/01/08	12/31/08					(8,750.00)		(8,750.00)				(8,750.00)
Prior Year	N/A	8,750.00	01/01/07	12/31/07	(7,000.00)			8,750.00	(1,750.00)		-				(1,750.00)
NJ Character Education Partnership Initiative	07-495-034-5120-053	10,591.17	07/01/06	06/30/07		5,379.71				5,379.71			-		-
NJ Center for Character Education:															
(Passed through Rutgers University) - FCSCCE	N/A	1,000.00	07/01/07	06/30/08				1,000.00	(1,000.00)						(1,000.00)
Teacher Quality Mentoring Program	08-495-034-5120-052	73,134.16	07/01/07	06/30/08			49,985.16	23,149.00	(18,186.12)			54,948.04			(18,186.12)
Teacher Quality Mentoring Program	07-495-034-5120-052	65,146.76	07/01/06	06/30/07	49,985.16		(49,985.16)						-		
Governor's Initative for Autism	07-100-034-5065-090	567,408.00	04/01/07	06/30/08	136,262.67			344,119.00	(459,620.21)				20,761.46		(459,620.21)
Passed through County of Cumberland Office of													-		
Employment and Training:													-		
Family Development / Jobs	07-082-A	64,000.00	07/01/07	06/30/08				38,398.30	(52,145.44)		(13,747.14)				(52,145.44)
Family Development / Jobs	06-068-B	32,400.00	07/01/06	06/30/07	(4,458.98)			4,458.98					-		-
GED Testing	07-120-A	19,440.00	07/01/07	01/31/08				19,169.38	(19,169.38)						(19,169.38)
GED Testing	08-002-A	23,000.00	02/01/08	09/30/08				5,322.62	(14,091.87)		(8,769.25)				(14,091.87)
GED Testing	06-027-B	32,400.00	07/01/06	06/30/07	(5,253.44)			5,253.44					-		-
Expanded ABE/ESL Training	07-135-A	84,000.00	07/01/07	06/30/08				34,400.00	(10,222.89)			24,177.11			(10,222.89)
Expanded ABE/ESL Training	07-135-A	60,000.00	07/01/07	06/30/08					(14,865.00)		(14,865.00)				(14,865.00)
Expanded ABE/ESL Training	06-026-B	88,370.00	07/01/06	06/30/07	(30,176.05)			30,176.05							
ESL for Workplace Preparation	06-049-B	54,383.00	10/01/06	06/30/07	(638.00)			638.00			-				-
Governor's School of Excellence	06-100-034-5063-301	50,000.00	07/01/06	06/30/07	747.88							747.88			-
LEADS Cooperative Agreement	07-100-034-5069-010	53,000.00	07/01/07	08/31/07				32,100.00	(32,100.00)						(32,100.00)
													-		
State Department of Community Affairs													-		
(Passed through City of Vineland) - Recreation											-		-		
for Individuals with Disabilities	N/A	10,900.00	01/01/08	12/31/08				-	(1,216.54)		(1,216.54)		-		(1,216.54)
(Passed through City of Vineland) - Recreation															
for Individuals with Disabilities	N/A	5,384.29	01/01/07	06/30/08	(496.98)			3,239.29	(4,498.15)		(1,755.84)				(4,498.15)

The Accompanying Notes to the Schedules of Expenditures of Awards and Financial Assistance are an integral part of this schedule

EXHIBIT K-4

CITY OF VINELAND SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE - SCHEDULE B
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

State Grantor / Program Title	Grant or State Project Number	Program or Award Amount	Grant Period From	Grant Period To	Balance at June 30, 2007 Deferred Revenue (Accounts Receivable)	Balance at June 30, 2007 Due to Grantor	Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Repayment of Prior Year's Balances	Balance at June 30, 2008 (Accounts Receivable)	Balance at June 30, 2008 Deferred Revenue	Balance at June 30, 2008 Due to Grantor	MEMO Budgetary Receivable	MEMO Cumulative Total Expenditures
State Department of Children and Families															
Special Revenue Fund (Cont'd):															
Family Friendly Centers	FF08038	$ 44,139.00	07/01/07	06/30/08	$	$	$	$ 44,139.00	$ (30,939.89)	$	$ -	$	$ 13,199.11	$	$ (30,939.89)
Family Friendly Centers	FF07038	44,139.00	07/01/06	06/30/07	(5,859.22)			4,000.00			(1,859.22)				-
Family Friendly Centers	FF06038	43,702.00	09/01/05	06/30/06		32,574.52							32,574.52		-
Family Friendly Centers - Keener Kids Program	N/A	5,000.00	06/01/07	08/31/07	5,000.00				(3,865.38)				1,134.62		(3,865.38)
State Department of Human Services															
School Based Youth Services Program	FVBE20V	53,000.00	07/01/00	06/30/02	2,898.53				(612.66)			2,285.87			(612.66)
(Passed Through Tri County Community Agency) -Wrap Around Services IMPACT	N/A	254,258.87	10/01/06	06/30/07	(53,804.22)			53,804.22			-				-
(Passed Through Tri County Community Agency) -Wrap Around Services IMPACT	N/A	83,688.96	07/01/07	09/30/07				83,688.96	(49,132.97)	(34,555.99)					(49,132.97)
Strengthening Families Program	08-2268-ADA-N-0	44,722.00	01/01/08	12/31/08				22,008.00	(26,957.84)		(4,949.84)				(26,957.84)
Strengthening Families Program	07-2268-ADA-N-0	43,386.00	01/01/07	12/31/07	(22,788.92)			43,386.00	(12,046.94)	(8,550.14)	-				(12,046.94)
State Department of Labor and Workforce Development															
New Jersey Youth Corp.	ADGY8S	397,604.00	07/01/07	06/30/08				369,057.00	(386,789.47)		(17,732.47)				(386,789.47)
New Jersey Youth Corp.	SDGY8S	21,951.00	05/01/08	09/30/08					(742.78)		(742.78)				(742.78)
New Jersey Youth Corp.	ADGY7S	413,000.00	07/01/06	06/30/07		2,826.76				2,826.76			-		-
NJ State Council on the Arts															
Artists in Education Consortium	N/A	5,950.00	07/01/07	06/30/08				5,500.00	(5,500.00)						(5,500.00)
Artists in Education Consortium	N/A	7,858.00	07/01/06	06/30/07		91.45				91.45			-		-
State Department of Health & Senior Services															
(Passed through REBEL Southwest Council) - REBEL Tobacco Prevention Program	N/A	9,000.00	07/01/07	06/30/08				9,000.00	(9,000.00)						(9,000.00)
Tobacco Prevention Program	N/A	9,000.00	07/01/06	06/30/07		64.09				64.09			-		-
Total Special Revenue Fund					106,373.84	1,409,631.60	-	23,440,409.63	(21,682,803.62)	1,342,046.55	(76,178.08)	1,674,688.79	263,033.13	587,594.00	(21,682,803.62)
State Department of Agriculture															
Enterprise Fund:															
National School Lunch Program (State Share):															
Current Year	08-100-010-3350-023	102,199.40	07/01/07	06/30/08				96,599.14	(102,199.40)		(5,600.26)				(102,199.40)
Prior Year	07-100-010-3350-023	99,056.08	07/01/06	06/30/07	(5,931.60)			5,931.60			-				
State School Breakfast Program:															
Current Year	08-100-010-3350-021	42,943.10	07/01/07	06/30/08				40,371.00	(42,943.10)		(2,572.10)				(42,943.10)
Prior Year	07-100-010-3350-021	40,158.20	07/01/06	06/30/07	(2,709.30)			2,709.30			-				
New Jersey Schools Development Authority															
Enterprise Fund:															
School Design and Construction (NC)	N/A	192,900.00	07/01/07	06/30/08				192,900.00	(NC)	(192,900.00)					
Total Enterprise Fund					(8,640.90)	-	-	338,511.04	(145,142.50)	(192,900.00)	(8,172.36)	-	-	-	(145,142.50)
Total All Funds					$ (462,058.09)	$1,409,631.60	$ -	$ 185,430,809.69	$(165,325,752.38)	$ (17,242,957.28)	$ (882,162.54)	$1,674,688.79	$ 263,033.13	$ 6,693,647.00	$(165,325,752.38)

(NC) *Denotes non-cash*

The Accompanying Notes to the Schedules of Expenditures of Awards and Financial Assistance are an integral part of this schedule

City of Vineland School District
Notes to Schedules of Expenditures of Awards and Financial Assistance
June 30, 2008

NOTE 1. GENERAL

The accompanying schedules of expenditures of federal awards and state financial assistance include federal and state award activity of the Board of Education, City of Vineland School District. The Board of Education is defined in Note 1 to the Board's basic financial statements. All federal awards and state financial assistance received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies is 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 on 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 Board'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 last state aid payment in the current budget year, which is mandated pursuant to *N.J.S.A.* 18A:22-44.2. For GAAP purposes that payment is not recognized until the subsequent budget year due to the state deferral and recording of the last state aid payment 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 last state aid payment in the current budget year, consistent with *N.J.S.A.* 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is $ (475,098.00) for the general fund and $575.59 for the special revenue fund. See Exhibit C-3 (Note to the Required Supplementary Information) for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's Basic financial statements on a GAAP basis as presented below:

	Federal	State	Total
General Fund	$ 465,112.06	$ 143,497,806.26	$ 143,962,918.32
Special Revenue Fund	6,724,891.27	21,672,854.62	28,397,745.89
Food Service Fund	3,127,402.45	145,142.50	3,272,544.95
Total Awards and Financial Assistance	$ 10,317,405.78	$ 165,315,803.38	$ 175,633,209.16

City of Vineland School District
Notes to Schedules of Expenditures of Awards and Financial Assistance (Cont'd)
June 30, 2008

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. OTHER

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions respectively. The amount reported as TPAF Pension Contributions and TPAF Post Retirement Medical represent the amounts paid by the state on behalf of the District for the year ended June 30, 2008. 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 year ended June 30, 2008.

The District participated in the School Design and Construction Program wherein expenditures for construction were made on behalf of the District by the New Jersey Schools Development Authority. The amounts of $18,392,103.83 in the General Fund and $192,900.00 in the Enterprise Fund were paid on behalf of the District for the year ended June 30, 2008. This amount is reported on the Schedule of Expenditures of State Financial Assistance as "non-cash" assistance.

NOTE 6. ADJUSTMENTS

The amounts reflected in the adjustments column of the Schedule of Expenditures of State Financial Assistance consists of the following:

The adjustment to New Jersey Schools Development Authority School Design and Construction Program consists of amount paid on behalf of the School District in amount of $18,392,103.83 in the General Fund and $192,900.00 in the Enterprise Fund as described in Note 5.

The remaining adjustments are the result of the effect of the last state aid payment as described in Note 3, minor rounding differences and amounts transferred to the General Fund.

NOTE 7. SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate Federal programs as defined in OMB Circular A-133; amounts used in the 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 federal program, are included in schoolwide programs in the district.

Program	Total
Title I, Part A of ESEA (NCLB)	$ 1,066,560.92
Title II of ESEA (NCLB)	446,503.11
Title IV of ESEA (NCLB)	38,854.89
I.D.E.A. – Part B Basic	202,250.24
Total	$ 1,754,169.16

CITY OF VINELAND SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR FISCAL YEAR ENDED JUNE 30, 2008

Part 1 - Summary of Auditor's Results

Financial Statement Section

Type of auditor's report issued :	Unqualified		
Internal control over financial reporting :			
Material weakness(es) identified ?	____ yes	X no	
Significant deficiencies identified that were not considered to be material weaknesses ?	____ yes	X	none reported
Noncompliance material to the basic financial statements noted ?	____ yes	X no	

Federal Award Section

Internal control over major programs:			
Material weakness(es) identified?	____ yes	X no	
Significant deficiencies identified that are not considered to be material weaknesses?	____ yes	X	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified		
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	____ yes	X no	

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
10.553	National School Breakfast
10.555	National School Lunch
84.002	Adult Basic Education
84.010	Title I
84.027	IDEA, Part B Basic
84.173	IDEA Pre-School
84.367	Title II A
93.778	SEMI Medicaid Program

Dollar threshold used to distinguish between Type A and Type B programs:	$310,955		
Auditee qualified as low risk auditee?	____ yes	X no	

CITY OF VINELAND SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR FISCAL YEAR ENDED JUNE 30, 2008

Part 1 - Summary of Auditor's Results (Continued)

State Award Section

Dollar threshold used to distinguish between Type A and Type B programs:	$3,000,000			
Auditee qualified as low risk auditee?	X	yes		no
Internal control over major programs:				
Material weakness(es) identified?		yes	X	no
Significant deficiencies identified that are not considered to be material weaknesses?		yes	X	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified			
Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 04-04 ?		yes	X	no

Identification of major programs:

State Grant/Project Number(s)	Name of State Program
08-495-034-5120-022	Core Curriculum Standards Aid
08-495-034-5120-023	Supplemental Core Curric. Standards Aid
08-495-034-5120-011	Special Education Aid
08-495-034-5120-049	Educational Opportunity Aid
08-495-034-5120-049	Discr. Educational Opportunity Aid (DEOA)
08-495-034-5064-002	Demonstrably Effective Program Aid (DEPA)
08-495-034-5095-002	TPAF Social Security Aid
08-495-034-5120-025	Early Childhood Program Aid
08-495-034-5095-055	Pre-School Expansion Aid

CITY OF VINELAND SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR FISCAL YEAR ENDED JUNE 30, 2008

Part 2 - Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the basic financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of *Government Auditing Standards.*

Findings

No Current Year Findings

Criteria or specific requirement:

Condition:

Context:

Effect:

Cause:

Recommendation:

CITY OF VINELAND SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR FISCAL YEAR ENDED JUNE 30, 2008

Part 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.

Findings

No Current Year Findings

Criteria or specific requirement:

Condition:

Questioned Costs:

Context:

Effect:

Cause:

Recommendation:

View of responsible officials and planned corrective actions:

CITY OF VINELAND SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)
FOR FISCAL YEAR ENDED JUNE 30, 2008

Part 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 N.J. Circular 04-04.

Findings

No Current Year Findings

State program information:

Criteria or specific requirement:

Condition:

Questioned Costs:

Context:

Effect:

Cause:

Recommendation:

View of responsible officials and planned corrective actions:

CITY OF VINELAND SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR FISCAL YEAR ENDED JUNE 30, 2008

This section identifies the status of prior year findings related to the general purpose financial statements, federal awards and state financial assistance that are required to be reported in accordance with *Government Auditing Standards*, U.S.OMB Circular A-133 and State of New Jersey Circular 04-04 OMB.

Financial Statement Findings

Federal Awards

Finding 2007-1
The District opened two new schools that utilize school-based budgets where federal funds were blended with state and local funds, but for which prior approval for Title I schoolwide program status was not obtained.

Status
The District obtained approval to treat new schools as having Title I schoolwide program status before blending federal funds with state and local funds in the new school's school-based budget.

State Financial Programs

There were no prior year findings reported