

**Comprehensive Annual  
Financial Report**

**of the**

**City of Vineland Board of Education**

**Vineland, New Jersey**

**For the Year Ended June 30, 2013**



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# **Introductory Section**





# Vineland Public Schools

625 PLUM STREET · VINELAND, NJ 08360-3708 · (856) 794-6700 · FAX (856) 794-9464

November 15, 2013

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

Dear Board Members:

The comprehensive annual financial report of the City of Vineland School District for the fiscal year ending June 30, 2013, is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the City of Vineland Board of Education. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City of Vineland School District. All disclosures necessary to enable the reader to obtain an understanding of the City of Vineland School 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 City of Vineland School 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 multi-year basis. The City of Vineland School District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of the U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments and Nonprofit Organizations," and the state Treasury Circular Letter 04-04 OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments." Information related to this single audit, including the auditor's report on the internal control structure and compliance with applicable laws and regulations and findings and recommendations, are included in the single audit section of this report.

## 1.) **REPORTING ENTITY AND ITS SERVICES:**

The City of Vineland School District is an independent reporting entity within the criteria adopted by the GASB. All funds of the City of Vineland School District are included in this report. The City of Vineland Board of Education and all its schools constitute the City of Vineland School 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. As a result, certain financial information of the foundation is discreetly presented in the district's financial statements.

1.) **REPORTING ENTITY AND ITS SERVICES (Continued):**

The City of Vineland School District provides a full range of educational services appropriate to grade levels preschool through 12.

2.) **INTERNAL ACCOUNTING CONTROLS:**

Management of the City of Vineland School District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City of Vineland School District are protected from loss, theft or misuse and to ensure 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 and state financial assistance, the City of Vineland School District is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is also subject to periodic evaluation by the City of Vineland School District management.

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

3.) **BUDGETARY CONTROLS:**

In addition to internal accounting controls, the City of Vineland School District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget. Annual appropriated budgets are adopted for the general fund and the special revenue 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 reappropriations of fund balance in the subsequent year. Those amounts to be reappropriated are reported as reservations of fund balance at June 30, 2013.

4.) **ACCOUNTING SYSTEM AND REPORT:**

The City of Vineland School District's accounting records reflect generally accepted accounting principles, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the City of Vineland School District is organized on the basis of funds. These funds are explained in "Notes to the Financial Statements".

5.) **FINANCIAL INFORMATION AT FISCAL YEAR END:**

As demonstrated by the various statements and schedules included in the financial section of this report, the City of Vineland School District continues to meet its responsibility for sound financial management.

6.) **DEBT ADMINISTRATION:**

As of June 30, 2013 the City of Vineland School District had no outstanding bonded debt.

7.) **CASH MANAGEMENT:**

The investment policy of the City of Vineland School District is guided in large part by state statute as detailed in "Notes to the Financial Statements". The City of Vineland School 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 student accident insurance.

9.) **OTHER INFORMATION:**

**A) Independent Audit** - State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Ford, Scott & Associates, L.L.C. was selected by the Board of Education. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Single Audit Act and the related OMB Circular A-133 and state Treasury Circular Letter 04-04 OMB. The auditor's report on the 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.

10.) **ACKNOWLEDGMENTS:**

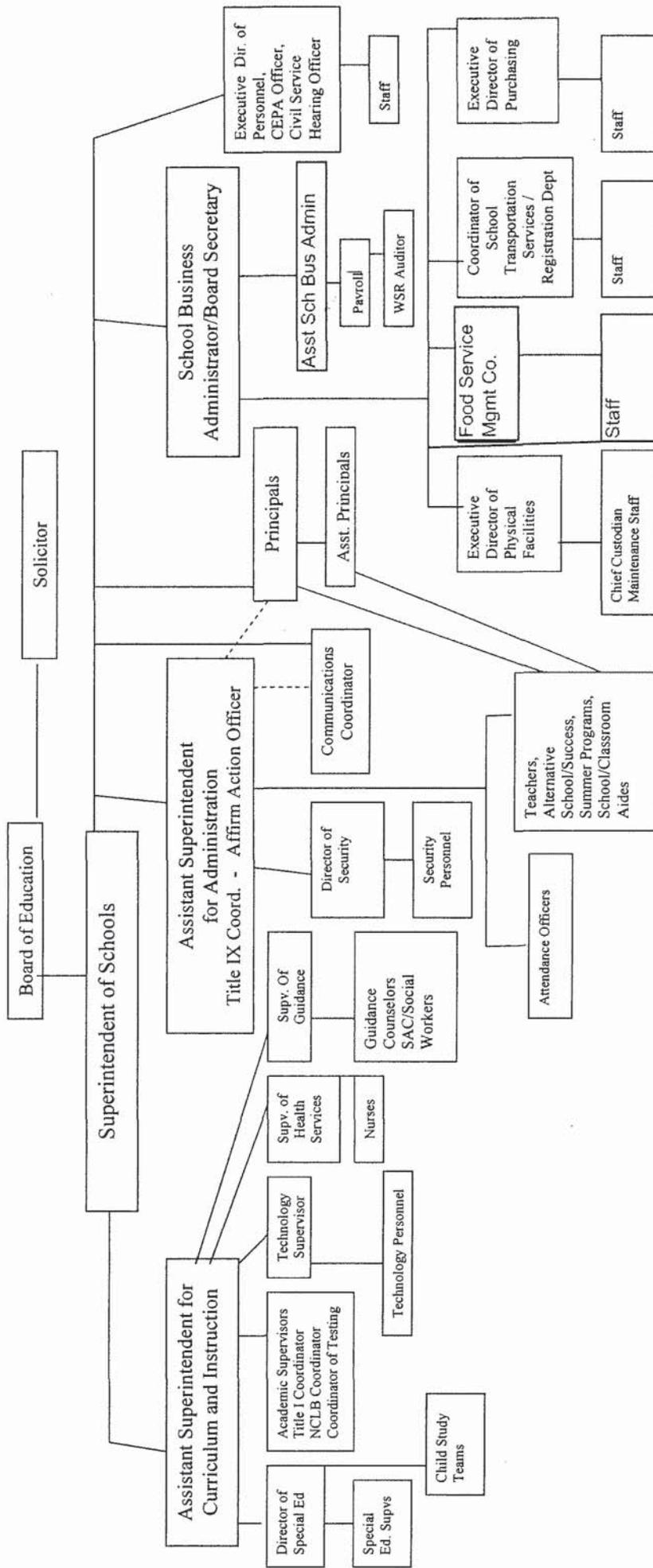
We would like to express our appreciation to the members of the City of Vineland School Board for their concern in providing fiscal accountability to the citizens and taxpayers of the school district and thereby contributing their full support to the development and maintenance of our financial operation.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

Respectfully submitted,

*Mary L. Gruccio*  
Dr. Mary L. Gruccio  
Superintendent of Schools

*Herbert G. Schectman*  
Herbert G. Schectman  
School Business Administrator

# Vineland Public Schools Organization Chart



Code: \_\_\_\_\_ Line (Authority) Relationship

----- Staff (Support) Relationship

**CITY OF VINELAND  
BOARD OF EDUCATION**

**ROSTER OF OFFICIALS  
JUNE 30, 2013**

**Members of the Board of Education**

		<b><u>Term</u></b>
Eugene Medio	President	2014
Susanne Morello	Vice President	2015
Frank DiGiorgio	Member	2015
Scott English	Member	2013
Chris Jennings	Member	2015
Carlos Mercado	Member	Resigned July 23, 2013
Thomas Ulrich	Member	2013
Diamaris Rios	Member	2014
Dr. Alan Mounier	Member	2013
Frank Bongiovanni	Member	Appointed August 7, 2013

**SUPERINTENDENT**

Dr. Mary L. Gruccio

**BOARD SECRETARY / SCHOOL BUSINESS ADMINISTRATOR**

Cherie Ludy - through August 31, 2013

Herbert G. Schectman - effective September 1, 2013

**TREASURER OF SCHOOL MONIES**

Carmen DiGiorgio

**CITY OF VINELAND  
BOARD OF EDUCATION**

**CONSULTANTS AND ADVISORS  
JUNE 30, 2013**

**INDEPENDENT AUDITOR**

Ford, Scott & Associates, L.L.C.  
Certified Public Accountants  
1535 Haven Avenue  
Ocean City, New Jersey 08226

**ATTORNEYS**

Gruccio, Pepper, DeSanto, Ruth, P.A.  
817 Landis Avenue  
Vineland, New Jersey 08362-1501

Frank DiDomenico, Esquire  
8 LaSalle Drive  
Vineland, New Jersey 08362-5053

## **Financial Section**





# FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • PO BOX 538 • OCEAN CITY, NJ • 08226-0538  
PHONE 609.399.6333 • FAX 609.399.3710  
www.ford-scott.com

## **Independent Auditor's Report**

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

### **Report on the Financial Statements**

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

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Vineland School District, in the County of Cumberland, New Jersey, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Vineland School District's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the schedule of state financial assistance as required by NJ OMB 04-04, and statistical information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The introductory section, combining statements, and individual nonmajor fund financial statements, schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the schedule of state financial assistance as required by NJ OMB 04-04, and statistical information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the schedule of state financial assistance as required by NJ OMB 04-04 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subject to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2013 on our consideration of the City of Vineland School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Vineland School District's internal control over financial reporting and compliance.

*Ford Scott & Associates, LLC*  
**FORD, SCOTT & ASSOCIATES, L.L.C.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

*Glen J. Ortman*

**Glen J. Ortman**  
**Certified Public Accountant**  
**Licensed Public School Accountant**  
**No. 853**

**November 15, 2013**

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## **Required Supplementary Information – Part I**



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

The discussion and analysis of the City of Vineland School District's financial performance provides an overall review of the School District's financial activities for the year ended June 30, 2013. The intent of this discussion and analysis is to look at the School District's financial performance as a whole; readers should also review the basic financial statements and notes to enhance their understanding of the School District's financial performance.

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

**Financial Highlights**

Key financial highlights for 2013 are as follows:

- In total, net position decreased \$1,632,822.42 which represents a 1 percent decrease from 2012.
- General revenues accounted for \$174,651,030.40 in revenue or 83 percent of all revenues. Program specific revenues in the form of charges for services and operating and capital grants and contributions accounted for \$35,621,172.09 or 17 percent of total revenues of \$210,272,202.49.
- The School District had \$211,905,024.91 in expenses; only \$35,621,172.09 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes and state aid) of \$174,651,030.40 and previous year's surplus funds were adequate to provide for these programs.
- Among governmental funds, the General Fund had \$175,933,588.31 in revenues, \$179,778,084.20 in expenditures and net transfers from and to other funds in the amount of \$1,880,230.20. The General Fund's fund balance decreased \$1,964,265.69 over 2012. This decrease was anticipated by the Board of Education.

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

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

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

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

**Reporting the School District as a Whole**

Statement of Net Position and the Statement of Activities

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

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

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

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

**Reporting the School District's Most Significant Funds**

Fund Financial Statements

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

Governmental Funds

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

Enterprise Fund

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

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

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the District-wide and fund financial statements.

**The School District as a Whole**

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

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

Table 1 provides a summary of the School District's net position for 2013 and 2012.

**Table 1 - Net Assets**

	2013	2012
Assets		
Current and Other Assets	\$ 16,896,816.15	\$ 17,100,549.61
Capital Assets	153,668,988.66	157,064,569.32
Total Assets	170,565,804.81	174,165,118.93
Liabilities		
Long-Term Liabilities	7,164,616.45	8,094,759.13
Other Liabilities	5,071,282.99	6,107,632.01
Total Liabilities	12,235,899.44	14,202,391.14
Net Position		
Invested in Capital Assets, Net of Debt	153,668,988.66	154,063,194.80
Restricted	18,063,947.07	14,622,446.96
Unrestricted	(13,403,030.36)	(8,722,913.97)
Total Net Position	\$ 158,329,905.37	\$ 159,962,727.79

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

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

Table 2 shows changes in net position for 2013 and 2012.

**Table 2 - Changes in Net Assets**

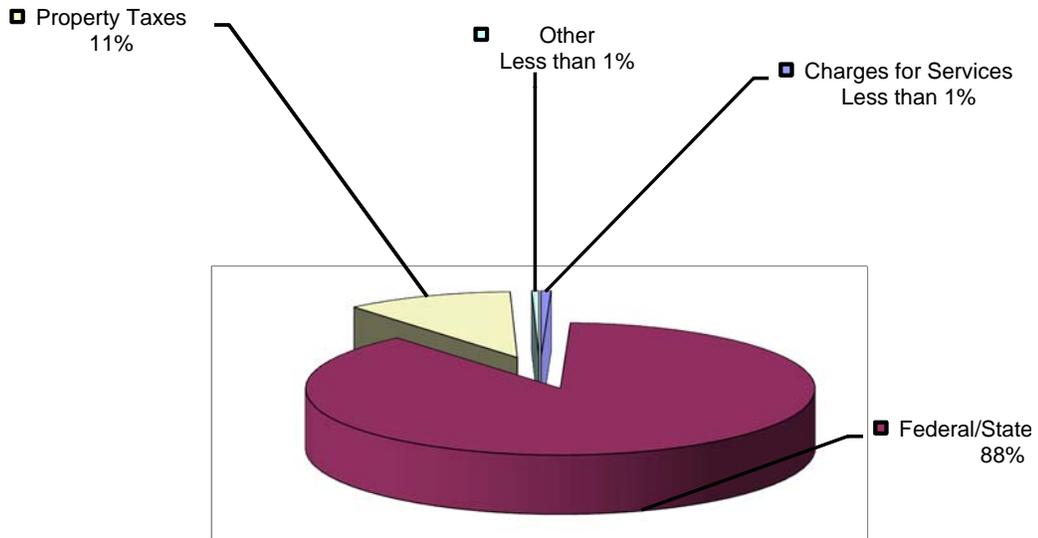
	2013	2012
<b>Revenues</b>		
Program Revenues:		
Charges for Services	\$ 2,080,608.27	\$ 1,704,858.46
Operating Grants and Contributions	33,540,563.82	33,207,617.00
General Revenues:		
Property Taxes	21,731,439.00	21,731,439.00
Grants and Entitlements	152,168,620.83	153,732,441.32
Other	750,970.57	567,056.48
Total Revenues	210,272,202.49	210,943,412.26
<b>Program Expenses</b>		
Instruction	75,331,973.31	77,173,367.99
Support Services:		
Tuition	6,726,090.94	7,640,456.77
Related Services - Pupils and Instructional Staff	35,487,002.92	36,090,211.19
General & School Administration & Central Services	11,472,211.01	10,850,848.89
Maintenance of Facilities	14,475,600.20	14,905,669.29
Pupil Transportation	10,203,832.54	10,592,071.87
Unallocated Benefits	50,248,908.49	44,052,549.29
Special Schools	44,801.40	200,048.87
Transfer to Charter Schools	1,916,194.00	1,535,123.00
Food Service	5,998,410.10	6,096,353.73
Other	-	11,218.83
Total Expenses	211,905,024.91	209,147,919.72
Increase (Decrease) in Net Position	\$ (1,632,822.42)	\$ 1,795,492.54

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

**Governmental Activities**

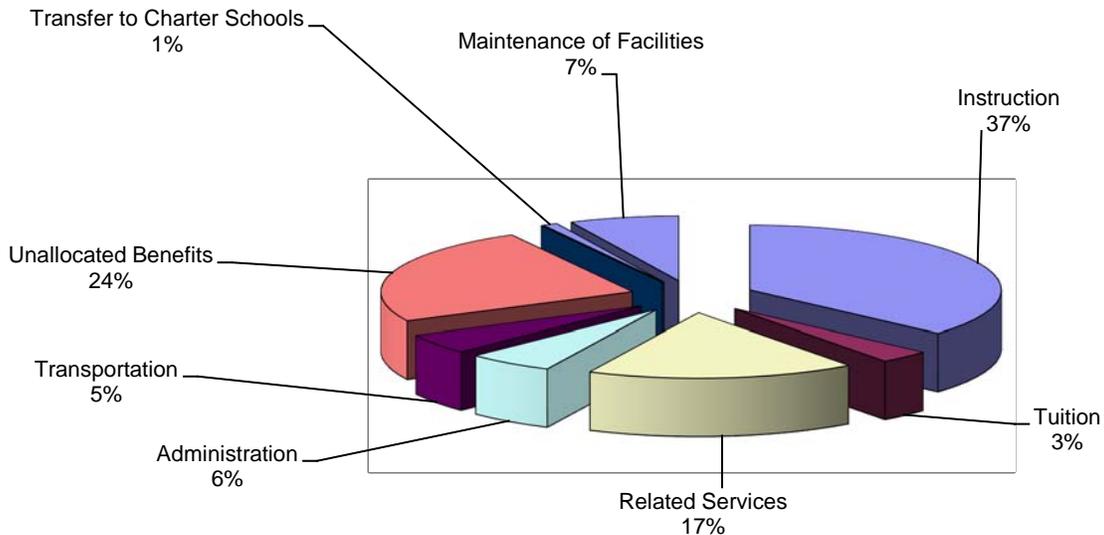
Property taxes made up 11 percent of revenues for governmental activities for the City of Vineland School District for year 2013. The District's total revenues were \$204,532,133.83 for the year ended June 30, 2013. Federal, state, and local grants accounted for another 88 percent of revenue.

**Sources of Revenue for 2013**



The total cost of all program and services was \$205,906,614.81. Instruction comprises 36 percent of District expenses.

**Expenses for 2013**



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

**Business-Type Activities**

Revenues for the District's business-type activities (food service program) were comprised of charges for services and federal and state reimbursements.

- Food service expenses exceeded revenues by \$84,368.90.
- Charges for food services represent \$793,629.59 of revenue. This represents amounts paid by patrons for daily food service.
- Federal and state reimbursement for meals, including payments for free and reduced lunches and breakfast, and donated commodities was \$5,116,261.34.

**Governmental Activities**

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

**Table 3**

	2013		2012	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Instruction	\$ 75,331,973.31	\$ 66,858,459.24	\$ 77,173,367.99	\$ 76,375,138.31
Support Services:				
Tuition	6,726,090.94	6,726,090.94	7,640,456.77	7,640,456.77
Related Services Pupils and Instructional Staff	35,487,002.92	14,249,235.83	36,090,211.19	36,090,211.19
General & School Administration & Central Services	11,472,211.01	11,472,211.01	10,850,846.89	10,850,846.89
Maintenance of Facilities	14,475,600.20	14,475,600.20	14,905,669.29	14,905,669.29
Pupil Transportation	10,203,832.54	10,203,832.54	10,592,071.87	10,592,071.87
Unallocated Benefits	50,248,908.49	50,248,908.49	44,052,549.29	44,052,549.29
Special Schools	44,801.40	44,801.40	200,048.87	173,602.62
Transfer to Charter Schools	1,916,194.00	1,916,194.00	1,535,123.00	1,535,123.00
Total Expenses	<u>\$ 205,906,614.81</u>	<u>\$ 176,195,333.65</u>	<u>\$ 203,040,345.16</u>	<u>\$ 202,215,669.23</u>

Instruction expenses include activities directly dealing with the teaching of pupils and the interaction between teacher and student, including extracurricular activities.

Tuition is predominately made up of charges for private schools for disabled students.

Related Services for Pupils and instructional staff includes the activities involved with assisting staff with the content and process of teaching to students, including curriculum and staff development.

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

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

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

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

**The School District's Funds**

All governmental funds (i.e., general fund, special revenue fund presented in the fund-based statements) are accounted for using the modified accrual basis of accounting. Total revenues amounted to \$204,358,161.29, expenditures were \$206,496,404.02 and net transfers in were \$173,972.54. The net decrease in fund balance for the year was \$1,964,270.19.

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

<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2012</u>	<u>Percent of Increase (Decrease)</u>
Local Sources	\$ 23,836,019.57	11.66%	\$ 735,787.44	3.19%
State Sources	172,059,477.95	84.20%	3,973,906.74	2.36%
Federal Sources	8,462,663.77	4.14%	(5,655,534.22)	-40.06%
Total	<u>\$ 204,358,161.29</u>	100.00%	<u>\$ (945,840.04)</u>	<u>-0.46%</u>

Local revenues increased by \$735,787.44. The increase in local revenue was predominately due to the increase in tuition revenue and other miscellaneous revenues.

The increase of \$3,973,906.74 in state sources can be attributed to the additional on behalf TPAF Pension contributions made by the state in 2013 and also the fact that the district expended more of its Preschool Education Program Funding in 2013 as compared to 2012.

The decrease of \$5,655,534.22 in federal sources is attributed to the elimination of the Education Jobs Funds available to the district in 2013 as well as the fact that the district expended less of its federal special revenue funding in 2013 as compared to 2012.

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

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2012</u>	<u>Percent of Increase (Decrease)</u>
Current expense:				
Instruction	\$ 71,672,214.03	34.71%	\$ (1,314,496.60)	-1.80%
Undistributed expenditures	130,038,362.24	62.97%	5,704,047.04	4.59%
Capital Outlay	4,785,827.75	2.32%	2,304,708.56	92.89%
Total	<u>\$ 206,496,404.02</u>	100.00%	<u>\$ 6,694,259.00</u>	<u>3.35%</u>

Instructional Expenditures decreased predominately due to a reduction in the amount of textbooks purchased in 2013. The increase in Undistributed expenditures was attributed to the additional on behalf TPAF Pension contributions made by the state in 2013. Capital Outlay expenditures increased predominately as the result of the purchase of the new warehouse building in 2012/2013 for \$1,400,000.00.

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

**General Fund Budgeting Highlights**

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

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

- Transfers were made to reflect the movement of teachers from one classification to another.
- Health Benefit costs increased at a rate higher than budgeted.

**Capital Assets**

At the end of the year 2013, the School District had \$153,668,988.66 invested in land, building, furniture and equipment, and vehicles. Table 4 shows year 2013 balances compared to 2012.

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

	<b>2013</b>		<b>2012</b>
Land	\$ 6,760,512.13	\$	6,403,544.00
Construction in Progress	205,174.83		3,411,077.81
Land Improvements	5,908,192.58		5,641,589.71
Building and Building Improvements	133,138,728.61		131,628,377.05
Machinery and Equipment	7,656,380.51		6,978,606.23
Total	\$ 153,668,988.66	\$	154,063,194.80

Overall capital assets decreased \$394,206.14 from year 2012 to year 2013. The decrease in capital assets is due to depreciation charges being greater than new capital purchases. Please refer to Notes to the Financial Statements for more detailed information.

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

**Debt Administration**

At June 30, 2013, the School District had \$7,164,616.45 of outstanding debt. Of this amount, \$6,515,890.45 is for compensated absences and \$648,726.00 for Post-Employment Benefits.

**For the Future**

The City of Vineland School District is in good financial condition presently. The School District is proud of its community support of the public schools.

In conclusion, the City of Vineland School District has committed itself to financial excellence for many years. In addition, the School District's system for financial planning, budgeting, and internal financial controls are well regarded. The School District plans to continue its sound fiscal management to meet the challenges of the future.

**Contacting the School District's Management**

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional information, contact Herbert G. Schectman Business Administrator/Board Secretary at the City of Vineland School District, 625 Plum Street Vineland, New Jersey 08360-3708. Please visit our website at [http://www.vineland.org/pages/Vineland\\_Public\\_Schools](http://www.vineland.org/pages/Vineland_Public_Schools).

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# **Basic Financial Statements**



## DISTRICT – WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities display information about the District. These statements include the financial activities of the overall District, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business – type activities of the District.



## CITY OF VINELAND BOARD OF EDUCATION

## Statement of Net Position

June 30, 2013

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 7,470,662.89	\$ 1,150.00	\$ 7,471,812.89
Internal Balances	537,671.52	(537,671.52)	-
Internal Balances - Fiduciary Funds	1,253.50		1,253.50
Receivables, net	7,788,363.83	976,949.89	8,765,313.72
Inventory	455,142.95	203,293.09	658,436.04
Capital Asset, non-depreciable	6,965,686.96		6,965,686.96
Capital Assets, net	<u>146,156,093.19</u>	<u>547,208.51</u>	<u>146,703,301.70</u>
<b>Total Assets</b>	<u>169,374,874.84</u>	<u>1,190,929.97</u>	<u>170,565,804.81</u>
<b>LIABILITIES:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	\$ 4,068,183.61	\$ 297,775.67	\$ 4,365,959.28
Unearned Revenue	684,617.78	20,705.93	705,323.71
<b>Noncurrent Liabilities:</b>			
Compensated Absences Payable	6,225,191.30	290,699.15	6,515,890.45
Post Employment Benefits Obligation	<u>648,726.00</u>		<u>648,726.00</u>
<b>Total Liabilities</b>	<u>11,626,718.69</u>	<u>609,180.75</u>	<u>12,235,899.44</u>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	153,121,780.15	547,208.51	153,668,988.66
<b>Restricted for:</b>			
Capital Projects	2,602,174.70		2,602,174.70
Permanent Endowment - Nonexpendable	26,853.24		26,853.24
Other Purposes	15,434,919.13		15,434,919.13
Unrestricted (Deficit)	<u>(13,437,571.07)</u>	<u>34,540.71</u>	<u>(13,403,030.36)</u>
<b>Total Net Position</b>	<u>\$ 157,748,156.15</u>	<u>\$ 581,749.22</u>	<u>\$ 158,329,905.37</u>

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

**CITY OF VINELAND EDUCATION FOUNDATION, INC.**  
Statement of Net Position  
June 30, 2013

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	<u>Total</u>
<b>ASSETS:</b>	
Cash and Cash Equivalents	\$ 625,275.52
Investments	458,060.10
Total Assets	<u>1,083,335.62</u>
<b>LIABILITIES:</b>	
Unearned Revenue	\$ 697,571.70
Total Liabilities	<u>697,571.70</u>
<b>NET POSITION:</b>	
Unrestricted (Deficit)	<u>385,763.92</u>
Total Net Position	<u>\$ 385,763.92</u>

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

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Changes in Net Position  
For the Fiscal Year Ended June 30, 2013

Functions / Programs	Program Revenues			Net (Expenses) Revenue and Changes in Net Assets			
	Expenses	Indirect Cost Allocation	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Instruction:							
Regular	\$ 46,019,291.09	\$ 3,745,847.50	\$ 1,286,978.68	\$ 7,186,535.39	\$ (41,291,624.52)	\$ -	\$ (41,291,624.52)
Special Education	16,566,810.76	(26,466.99)			(16,540,343.77)		(16,540,343.77)
Other Special Instruction	5,911,705.26	(52,534.46)			(5,859,170.80)		(5,859,170.80)
Other Instruction	3,174,406.92	(7,086.77)			(3,167,320.15)		(3,167,320.15)
Support Services:							
Tuition	6,726,090.94				(6,726,090.94)		(6,726,090.94)
Student and Instruction Related Services	35,572,260.42	(85,257.50)		21,237,767.09	(14,249,235.83)		(14,249,235.83)
Other Administrative Services	6,003,160.82	211,604.72			(6,214,765.54)		(6,214,765.54)
School Administrative Services	5,289,326.42	(31,880.95)			(5,257,445.47)		(5,257,445.47)
Plant Operations and Maintenance	15,031,849.00	(556,248.80)			(14,475,600.20)		(14,475,600.20)
Pupil Transportation	9,205,519.15	998,313.39			(10,203,832.54)		(10,203,832.54)
Unallocated Benefits	50,248,908.49				(50,248,908.49)		(50,248,908.49)
Special Schools	45,053.00	(251.60)			(44,801.40)		(44,801.40)
Transfer to Charter Schools	1,916,194.00				(1,916,194.00)		(1,916,194.00)
<b>Total Governmental Activities</b>	<b>201,710,576.27</b>	<b>4,196,038.54</b>	<b>1,286,978.68</b>	<b>28,424,302.48</b>	<b>(176,195,333.65)</b>	<b>-</b>	<b>(176,195,333.65)</b>
Business-Type Activities:							
Food Service	5,998,410.10		793,629.59	5,116,261.34		(88,519.17)	(88,519.17)
Supplemental Educational Services	-						
<b>Total Business-Type Activities</b>	<b>5,998,410.10</b>	<b>-</b>	<b>793,629.59</b>	<b>5,116,261.34</b>	<b>-</b>	<b>(88,519.17)</b>	<b>(88,519.17)</b>
<b>Total Primary Government</b>	<b>\$ 207,708,986.37</b>	<b>\$ 4,196,038.54</b>	<b>\$ 2,080,608.27</b>	<b>\$ 33,540,563.82</b>	<b>\$ (176,195,333.65)</b>	<b>\$ (88,519.17)</b>	<b>\$ (176,283,852.82)</b>
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes, net					\$ 21,731,439.00	\$ -	\$ 21,731,439.00
Federal and State Aid not Restricted					152,168,620.83		152,168,620.83
Miscellaneous Income					746,820.30	4,150.27	750,970.57
Special Items:							
Transfers					173,972.54	(173,972.54)	
Total General Revenues, Special Items, Extraordinary Items and Transfers					174,820,852.67	(169,822.27)	174,651,030.40
Change in Net Position					(1,374,480.98)	(258,341.44)	(1,632,822.42)
Net Position, July 1					159,122,637.13	840,090.66	159,962,727.79
Net Position, June 30					\$ 157,748,156.15	\$ 581,749.22	\$ 158,329,905.37

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

**CITY OF VINELAND EDUCATION FOUNDATION, INC.**  
Statement of Activities and Changes in Net Position  
June 30, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUES:</b>			
Grant Proceeds	\$ -	\$ 140,700.00	\$ 140,700.00
Interest & Dividends	342.78		342.78
Contributions			-
Net Position Released from Restrictions:			-
Satisfaction of Program Restrictions	140,700.00	(140,700.00)	-
Total Revenues	<u>141,042.78</u>	<u>-</u>	<u>141,042.78</u>
<b>EXPENSES:</b>			
Program Services:			
Scholarships	\$ 140,700.00		\$ 140,700.00
Transfer to City of Vineland School District			
Athletic Program	25,970.05		25,970.05
Supporting Services:			
General Expenses	2,945.00		2,945.00
Total Expenses	<u>169,615.05</u>	<u>-</u>	<u>169,615.05</u>
Change in Net Position	(28,572.27)	-	(28,572.27)
Net Position, July 1	414,336.19		414,336.19
Net Position, June 30	<u>\$ 385,763.92</u>	<u>\$ -</u>	<u>\$ 385,763.92</u>

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

## FUND FINANCIAL STATEMENTS

The individual Fund statements and schedules present more detailed information for the individual fund in a format that segregates information by fund type.



**CITY OF VINELAND BOARD OF EDUCATION**  
Balance Sheet  
Governmental Funds  
June 30, 2013

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 7,443,809.65	\$ -	\$ 26,853.24	\$ 7,470,662.89
Interfund Accounts Receivable	4,124,359.27			4,124,359.27
Intergovernmental Accounts Receivable:				
Federal	11,639.00	5,409,334.93		5,420,973.93
State	1,362,930.37	14,093.56		1,377,023.93
Other Accounts Receivable	990,365.97			990,365.97
Inventory	455,142.95			455,142.95
<b>Total Assets</b>	<u>14,388,247.21</u>	<u>5,423,428.49</u>	<u>26,853.24</u>	<u>19,838,528.94</u>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>Liabilities:</b>				
Interfund Accounts Payable	17,625.49	3,567,808.76	-	3,585,434.25
Intergovernmental Accounts Payable:				
Federal		4,888.22		4,888.22
State	-	140,366.62		140,366.62
Other	-			-
Accounts Payable	2,786,793.80	1,013,741.70		3,800,535.50
Accrued Salaries and Benefits	110,387.86	12,005.41		122,393.27
Unearned Revenue	-	684,617.78		684,617.78
<b>Total Liabilities</b>	<u>2,914,807.15</u>	<u>5,423,428.49</u>	<u>-</u>	<u>8,338,235.64</u>
<b>Fund Balances:</b>				
<b>Nonspendable Fund Balance:</b>				
Inventory	455,142.95			455,142.95
<b>Restricted Fund Balance:</b>				
Permanent Fund Principal			26,853.24	26,853.24
Maintenance Reserve	600,000.00			600,000.00
Capital Reserve	2,602,174.70			2,602,174.70
Reserve for Excess Surplus	7,207,174.43			7,207,174.43
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	7,627,744.70			7,627,744.70
Unassigned Fund Balance (Deficit)	(7,018,796.72)			(7,018,796.72)
<b>Total Fund Balances</b>	<u>11,473,440.06</u>	<u>-</u>	<u>26,853.24</u>	<u>11,500,293.30</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 14,388,247.21</u>	<u>\$ 5,423,428.49</u>	<u>\$ 26,853.24</u>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$225,483,925.47 and the accumulated depreciation is \$72,362,145.32.	\$ 153,121,780.15
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	<u>(6,873,917.30)</u>
Net position of governmental activities	<u>\$ 157,748,156.15</u>

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

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Fiscal Year Ended June 30, 2013

	General Fund	Special Revenue Fund	Permanent Fund	Total Governmental Funds
<b>REVENUES:</b>				
Local Tax Levy	\$ 21,731,439.00	\$ -	\$ -	\$ 21,731,439.00
Tuition Charges	1,286,978.68			1,286,978.68
Miscellaneous	746,549.80	70,781.59	270.50	817,601.89
Federal Sources	544,902.28	7,917,761.49		8,462,663.77
State Sources	151,623,718.55	20,435,759.40		172,059,477.95
<b>Total Revenues</b>	<b>175,933,588.31</b>	<b>28,424,302.48</b>	<b>270.50</b>	<b>204,358,161.29</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Regular Instruction	38,832,755.70	7,186,535.39		46,019,291.09
Special Education Instruction	16,566,810.76			16,566,810.76
Other Special Instruction	5,911,705.26			5,911,705.26
Other Instruction	3,174,406.92			3,174,406.92
<b>Support Services and Undistributed Costs:</b>				
Tuition	6,726,090.94			6,726,090.94
Student and Instruction Related Services	16,300,718.92	19,271,266.50	275.00	35,572,260.42
Other Administrative Services	6,003,160.82			6,003,160.82
School Administrative Services	5,289,326.42			5,289,326.42
Plant Operations and Maintenance	15,031,849.00			15,031,849.00
Pupil Transportation	9,205,519.15			9,205,519.15
Unallocated Benefits	50,248,908.49			50,248,908.49
Special Schools	45,053.00			45,053.00
Transfer Funds to Charter Schools	1,916,194.00			1,916,194.00
Capital Outlay	4,525,584.82	260,242.93		4,785,827.75
<b>Total Expenditures</b>	<b>179,778,084.20</b>	<b>26,718,044.82</b>	<b>275.00</b>	<b>206,496,404.02</b>
Excess (Deficiency) of Revenues over Expenditures	(3,844,495.89)	1,706,257.66	(4.50)	(2,138,242.73)
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Operating Transfers:</b>				
Contribution to School Based Budgets - Special Revenue Fund	\$ 2,637,619.66	\$ (2,637,619.66)	\$ -	\$ -
Local Contribution - Transfer to Special Revenue	(931,362.00)	931,362.00		-
Transferred from SES Fund	173,972.54			173,972.54
<b>Total Other Financing Sources and Uses</b>	<b>1,880,230.20</b>	<b>(1,706,257.66)</b>	<b>-</b>	<b>173,972.54</b>
<b>Net Change in Fund Balances</b>	<b>(1,964,265.69)</b>		<b>(4.50)</b>	<b>(1,964,270.19)</b>
Fund Balance, July 1	13,437,705.75		26,857.74	13,464,563.49
Fund Balance, June 30	<u>\$ 11,473,440.06</u>	<u>\$ -</u>	<u>\$ 26,853.24</u>	<u>11,500,293.30</u>

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

**CITY OF VINELAND BOARD OF EDUCATION**  
 Reconciliation of the Statement of Revenues, Expenditures,  
 and Changes in Fund Balances of Governmental Funds  
 to the Statement of Activities  
 For the Fiscal Year Ended June 30, 2013

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Total Net Change in Fund Balances - Governmental Funds	\$ (1,964,270.19)
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Amounts reported for governmental activities in the statement of activities (A-2) are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the period.

	\$ (5,897,393.25)	
Depreciation Expense	5,578,377.96	
Capital Outlays	5,578,377.96	
		(319,015.29)

In the statement of activities, certain operating expenses, e.g., compensated absences (vacations and sick pay) and post employment benefits 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 (+).

	908,804.50
Change in Net Assets of Governmental Activities	\$ (1,374,480.98)

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Net Position  
Proprietary Funds  
June 30, 2013

	Business-Type Activities - Enterprise Funds		
	Food Service	Supplemental Educational Services	Totals
<b>ASSETS:</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 1,150.00	\$ -	\$ 1,150.00
Accounts Receivable:			
Federal	953,444.52		953,444.52
State	12,817.25		12,817.25
Other	10,688.12		10,688.12
Inventories	203,293.09		203,293.09
Total Current Assets	<u>1,181,392.98</u>	<u>-</u>	<u>1,181,392.98</u>
Noncurrent Assets:			
Machinery and Equipment	1,970,109.67		1,970,109.67
Less Accumulated Depreciation	<u>(1,422,901.16)</u>		<u>(1,422,901.16)</u>
Total Noncurrent Assets	<u>547,208.51</u>	<u>-</u>	<u>547,208.51</u>
Total Assets	<u>\$ 1,728,601.49</u>	<u>\$ -</u>	<u>\$ 1,728,601.49</u>
<b>LIABILITIES:</b>			
Current Liabilities:			
Accounts Payable	\$ 297,775.67	\$ -	\$ 297,775.67
Interfund Accounts Payable	537,671.52		537,671.52
Unearned Revenue	<u>20,705.93</u>		<u>20,705.93</u>
Total Current Liabilities	<u>856,153.12</u>	<u>-</u>	<u>856,153.12</u>
Noncurrent Liabilities:			
Compensated Absences Payable	<u>290,699.15</u>		<u>290,699.15</u>
Total Liabilities	<u>1,146,852.27</u>	<u>-</u>	<u>1,146,852.27</u>
<b>NET POSITION:</b>			
Invested in Capital Assets, Net of Related Debt	547,208.51		547,208.51
Unrestricted	<u>34,540.71</u>	<u>-</u>	<u>34,540.71</u>
Total Net Position	<u>\$ 581,749.22</u>	<u>\$ -</u>	<u>\$ 581,749.22</u>

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

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Revenues, Expenses, and Changes in Net Position  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2013

	Business-Type Activities - Enterprise Funds		
	<u>Food Service</u>	<u>Supplemental Educational Services</u>	<u>Total Enterprise</u>
<b>OPERATING REVENUES:</b>			
Charges for Services:			
Daily Sales	\$ 793,629.59	\$ -	\$ 793,629.59
Total Operating Revenues	<u>793,629.59</u>	<u>-</u>	<u>793,629.59</u>
<b>OPERATING EXPENSES:</b>			
Salaries	1,919,663.45		1,919,663.45
Support Services - Employee Benefits	861,254.05		861,254.05
Management Fee	333,902.86		333,902.86
Supplies and Materials	325,530.22		325,530.22
Depreciation	76,775.85		76,775.85
Cost of Sales	2,460,287.51		2,460,287.51
Miscellaneous	20,996.16		20,996.16
Total Operating Expenses	<u>5,998,410.10</u>	<u>-</u>	<u>5,998,410.10</u>
Operating Income (Loss)	<u>(5,204,780.51)</u>	<u>-</u>	<u>(5,204,780.51)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
State Sources:			
State School Lunch Program	63,905.05		63,905.05
Federal Sources:			
National School Lunch Program	3,015,007.37		3,015,007.37
National School Snack Program	52,070.46		52,070.46
National School Breakfast Program	1,575,250.63		1,575,250.63
Fresh Fruit and Vegetable Program	57,759.07		57,759.07
Food Distribution Program	352,268.76		352,268.76
Interest Earnings	4,150.27		4,150.27
Total Nonoperating Revenues (Expenses)	<u>5,120,411.61</u>	<u>-</u>	<u>5,120,411.61</u>
Income (Loss) before Contributions and Transfers	(84,368.90)	-	(84,368.90)
Operating Transfer Out:			
Transferred to General Fund		(173,972.54)	(173,972.54)
Change in Net Position	(84,368.90)	(173,972.54)	(258,341.44)
Net Position, July 1	666,118.12	173,972.54	840,090.66
Net Position, June 30	<u>\$ 581,749.22</u>	<u>\$ -</u>	<u>\$ 581,749.22</u>

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

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Cash Flows  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2013

	Business-Type Activities - Enterprise Funds		
	<u>Food Service</u>	<u>Supplemental Educational Services</u>	<u>Total Enterprise</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from Customers	\$ 779,073.84	\$ -	\$ 779,073.84
Payments to Employees	(2,020,554.46)		(2,020,554.46)
Payments for Employee Benefits	(861,254.05)		(861,254.05)
Payments to Suppliers	(3,045,866.13)		(3,045,866.13)
Net Cash Provided by (used for) Operating Activities	<u>(5,148,600.80)</u>	<u>-</u>	<u>(5,148,600.80)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Federal Sources	4,361,712.10		4,361,712.10
State Sources	54,394.25		54,394.25
Operating Subsidies and Transfers from Other Funds	290,498.97	(173,972.54)	116,526.43
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>4,706,605.32</u>	<u>(173,972.54)</u>	<u>4,532,632.78</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Purchases of Capital Assets	(1,585.00)		(1,585.00)
Net Cash Provided (used for) Capital and Related Financing Activities	<u>(1,585.00)</u>	<u>-</u>	<u>(1,585.00)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Interest and Dividends	4,150.27		4,150.27
Net Cash Provided by (used for) Investing Activities	<u>4,150.27</u>	<u>-</u>	<u>4,150.27</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(439,430.21)	(173,972.54)	(613,402.75)
Balances, July 1	440,580.21	173,972.54	614,552.75
Balances, June 30	<u>\$ 1,150.00</u>	<u>\$ -</u>	<u>\$ 1,150.00</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash</b>			
Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (5,204,780.51)	\$ -	\$ (5,204,780.51)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:			
Depreciation and Net Amortization	76,775.85		76,775.85
(Increase) Decrease in Accounts Receivable:			
Other	19,414.05		19,414.05
(Increase) Decrease in Inventories	(20,981.43)		(20,981.43)
Increase (Decrease) in Accounts Payable	113,548.42		113,548.42
Increase (Decrease) in Unearned Revenue	(33,969.80)		(33,969.80)
Increase (Decrease) in Compensated Absences Payable	(98,607.38)		(98,607.38)
Total Adjustments	<u>56,179.71</u>	<u>-</u>	<u>56,179.71</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ (5,148,600.80)</u>	<u>\$ -</u>	<u>\$ (5,148,600.80)</u>

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

**CITY OF VINELAND BOARD OF EDUCATION**  
 Statement of Fiduciary Net Position  
 Fiduciary Funds  
 June 30, 2013

	<u>Trust Funds</u>		<u>Agency Funds</u>	
	<u>Unemployment Compensation Trust</u>	<u>Private - Purpose Scholarship Fund</u>	<u>Student Activity</u>	<u>Payroll</u>
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 1,343,566.09	\$ 135,449.90	\$ 476,334.38	\$ 424,870.57
	<u>\$ 1,343,566.09</u>	<u>\$ 135,449.90</u>	<u>\$ 476,334.38</u>	<u>\$ 424,870.57</u>
<b>LIABILITIES:</b>				
Interfund Accounts Payable:				
General Fund	\$ -	\$ -	\$ -	\$ 1,253.50
Intergovernmental Accounts Payable:				
State	36,285.25			
Payable to Student Groups			476,334.38	
Payroll Deductions and Withholdings				423,617.07
	<u>36,285.25</u>	<u>-</u>	<u>\$ 476,334.38</u>	<u>\$ 424,870.57</u>
<b>NET POSITION:</b>				
Held in Trust for Unemployment Claims	<u>\$ 1,307,280.84</u>			
Reserved for Scholarships		<u>\$ 135,449.90</u>		

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

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Fiscal Year Ended June 30, 2013

	Unemployment Compensation <u>Trust</u>	Private - Purpose Scholarship <u>Fund</u>
ADDITIONS:		
Investment Earnings:		
Interest and Dividends	\$ 15,878.32	\$ 908.74
Contributions		5,043.78
Employee Salary Deductions	<u>246,396.69</u>	
Total Additions	<u>262,275.01</u>	<u>5,952.52</u>
DEDUCTIONS:		
Unemployment Compensation Claims	326,625.78	
Scholarships		7,735.00
Total Deductions	<u>326,625.78</u>	<u>7,735.00</u>
Change in Net Position	(64,350.77)	(1,782.48)
Net Position, July 1	<u>1,371,631.61</u>	<u>137,232.38</u>
Net Position, June 30	<u>\$ 1,307,280.84</u>	<u>\$ 135,449.90</u>

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

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Vineland School District is an instrumentality of the State of New Jersey, established to function as an educational institution. The Board consists of elected officials and is responsible for the fiscal control of the District. A superintendent is appointed by the Board and is responsible for the administrative control of the District.

The financial statements of the Board of Education (Board) of the City of Vineland School District (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. In its accounting and financial reporting, the District follows the pronouncements of the Governmental Accounting Standards Board (GASB). The more significant accounting policies established in GAAP and used by the District are discussed below.

**Description of the Reporting Entity** - The City of Vineland School District (hereafter referred to as the "School 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 member's terms expire each year. The purpose of the School District is to educate students in grades Pre-School through 12.

The primary criterion for including activities within the School District's reporting entity, as set forth in Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, is the degree of oversight responsibility maintained by the School District. Oversight responsibility includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters. The combined financial statements include all funds of the School District over which the Board exercises operating control.

The School District is not includable in any other reporting entity on the basis of such criteria.

**Component Units** - GASB Statement No. 14, The Financial Reporting Entity, provides guidance that all entities associated with a primary government are potential component units and should be evaluated for inclusion in the financial reporting entity. A primary government is financially accountable not only for the organizations that make up its legal entity, but also for legally separate organizations that meet the criteria established by GASB Statement No. 14, as amended by GASB Statement No. 39, Determining Whether Certain Organizations are Component Units. 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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation** - The financial statements of the School District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the School District's accounting policies are described in this note.

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

**Government-Wide Financial Statements** - The statement of net position and the statement of activities display information about the School District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds and component units fiduciary in nature. The statements distinguish between those activities of the School District that are governmental and those that are considered business-type activities. The statement of net position presents the financial condition of the governmental and business-type activities of the School District at fiscal year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the School District's governmental activities and for the business-type activities of the School District. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the School District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the School District.

**Fund Financial Statements** - During the fiscal year, the School District segregates transactions related to certain School District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the School District at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a single column. The fiduciary fund is reported by type. The School District uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Governmental Funds** - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the School District's major governmental funds:

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

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

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

**Special Revenue Fund** - The special revenue fund is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

**Permanent Fund** - The permanent fund is used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the School District's programs, that is, for the benefit of the School District or its students as a whole. The School District maintains a Scholarship fund for the purpose of awarding scholarships to graduating seniors in the name of William Simpson.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Proprietary Funds** - Proprietary funds are used to account for the School District's ongoing activities, which are similar to those found in the private sector.

**Enterprise Funds** - The enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the School District is that the costs (expenses, including depreciation) of providing goods or services to the students on a continuing basis be financed or recovered primarily through user charges.

The School District's enterprise funds are:

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

**Supplemental Education Services Fund (SES)** - This fund accounts for the financial activity related to Supplemental Education Services.

All proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities, whether current or noncurrent, associated with their activity are included on their balance sheets. Their reported fund equity (net position) is segregated into investment in capital assets, net of related debt, and unrestricted net position, if applicable. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

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 balance sheets. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Equipment	15 Years
Trucks and Vehicles	8 Years

**Fiduciary Funds** - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Pension trust funds are used to account for resources held in trust for employees and their beneficiaries based on defined benefit pension agreements, defined contribution agreements, other postemployment benefit agreements, and other employee benefit arrangements. Investment trust funds are used to report the external portion of an investment pool as defined in GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. Private-purpose trust funds are used to account for the principal and income for all other trust arrangements that benefit individuals, private organizations, or other governments. Agency funds are used to account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, other governments, and / or other funds (i.e., payroll and student activities). They are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The School District has a private-purpose scholarship fund, a student activity fund, and a payroll fund fiduciary funds.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Measurement Focus** - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the School District are included on the statement of net position.

For the fund financial statements, all governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliation, with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the School District finances and meets the cash flow needs of its proprietary activities. Fiduciary funds are reported using the economic resources measurement focus.

**Basis of Accounting** - Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting.

For fund financial statements, all governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds, like the government-wide financial statements, use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and the presentation of expenses versus expenditures.

**Recognition of Revenue** - Revenue resulting from exchange transactions, which are defined as transactions in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. For the governmental fund financial statements, which are prepared on the modified accrual basis, however, such revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School District, available means expected to be received within sixty days after fiscal year end.

Revenue resulting from non-exchange transactions, which are defined as transactions in which the School District receives value without directly giving equal value in return, includes Ad Valorem (property) taxes, grants, entitlements, and donations. Ad Valorem (property) taxes are susceptible to accrual. As under New Jersey State Statute, a municipality is required to remit to its school district the entire balance of taxes in the amount voted upon or certified, prior to the end of the school year. The School District records the entire approved tax levy as revenue (accrued) at the start of the fiscal year since the revenue is both measurable and available. The School District is entitled to receive moneys under the established payment schedule and the unpaid amount is considered to be an "accounts receivable". With the exception of the restricted formula aids recorded in the special revenue fund, 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 fiscal 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 the resources are provided to the School District on a reimbursement basis. Restricted formula aids, which include Preschool Education Aid, are recorded in the special revenue fund in accordance with The Audit Program promulgated by the New Jersey Department of Education, which requires that these grants be realized in an amount equal to program expenditures.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: tuition, grants, fees, and rentals.

**Expenses/Expenditures** - On the accrual basis of accounting, expenses are recognized at the time they are incurred. The fair value of donated commodities used during the fiscal year is reported in the operating statement as an expense. Unused donated commodities are reported as unearned revenue. The measurement focus of governmental fund financial statements is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

**Budgets/Budgetary Control** - Annual appropriated budgets are prepared in the spring of each fiscal year for the general, special revenue, and debt service funds. The budgets are submitted to the New Jersey Department of Education for approval. Budgets are prepared using the modified accrual basis of accounting. Transfers of appropriations may be made by school board resolution at any time during the fiscal year in accordance with the statutes.

Formal budgetary integration into the accounting system is employed as a management control device during the fiscal year. For governmental funds, there are no substantial differences between the budgetary basis of accounting and accounting principles generally accepted in the United States of America, with the exception of the legally mandated revenue recognition of the one or more June state aid payments for budgetary purposes only, and the special revenue fund. Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year-end.

The accounting records of the special revenue fund are maintained on the budgetary basis. The budgetary basis differs from GAAP in that the budgetary basis recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. Sufficient supplemental records are maintained to allow for the presentation of GAAP basis financial reports. The budget, as detailed on Exhibit C-1 and Exhibit C-2 includes all amendments to the adopted budget, if any.

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

**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. Encumbrances are a component of fund balance at fiscal year-end as they do not constitute expenditures or liabilities, but rather commitments related to unperformed contracts for goods and services. Open encumbrances in the governmental funds, other than the special revenue fund, which have not been previously restricted, committed, or assigned, should be included within committed or assigned fund balance, as appropriate. Open encumbrances in the special revenue fund, however, for which the School District has received advances of grant awards, are reflected on the balance sheet as 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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

New Jersey school districts are limited as to the types of investments and types of financial institutions they may invest in. N.J.S.A. 18A:20-37 provides a list of permissible investments that may be purchased by New Jersey school districts. N.J.S.A. 17:9-41 et seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Governmental Unit Deposit Protection Act ("GUDPA"), a multiple financial institutional collateral pool, which was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey. Public depositories include State or federally chartered banks, savings banks or associations located in or having a branch office in the State of New Jersey, the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of governmental units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the amount of their deposits to the governmental units.

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

**Tuition Payable** - Tuition charges were based on rates established by the receiving district. These rates are subject to change when the actual costs have been determined.

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

**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 School District, and that are due within one year. These amounts are eliminated in the government wide financial statements, except for the net residual amounts due between governmental and business type activities, which are presented as interfunds receivable and / or interfunds payable on the statement of net position.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Capital Assets** - General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the governmental fund financial statements. Capital assets utilized by the proprietary funds, however, are reported both in the business-type activities column of the government-wide statement of net position and the proprietary fund statement of net position.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the fiscal year. Donated fixed assets are recorded at their fair market value as of the date received. The School District maintains a capitalization threshold of \$2,000.00. The School District does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. All reported capital assets, except land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

**Description**

Land Improvements	20 Years
Buildings and Improvements	20-50 Years
Machinery & Equipment	5-20 Years

**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 School District and its employees, is accrued as the employees earn the rights to the benefits. Compensated absences that relate to future services, or that are contingent on a specific event that is outside the control of the School District and its employees, are accounted for in the period in which such services are rendered or in which such events take place.

The entire compensated absence liability is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid with expendable available financial resources. In the proprietary funds, the entire amount of compensated absences is recorded as a fund liability.

**Unearned Revenue** – Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

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

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

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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

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

**Committed** - The committed fund balance classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the School District's highest level of decision-making authority, which, for the School District, is the Board of Education. Such formal action consists of an affirmative vote by the Board of Education, memorialized by the adoption of a resolution. Once committed, amounts cannot be used for any other purpose unless the Board of Education removes, or changes, the specified use by taking the same type of action (resolution) it employed to previously commit those amounts.

**Assigned** - The assigned fund balance classification includes amounts that are constrained by the School District's intent to be used for specific purposes, but are neither restricted nor committed.

**Unassigned** - The unassigned fund balance classification is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

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

**Operating and Non-Operating Revenues and Expenses** - Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the School District, these revenues are sales for the food service program and fees for Supplemental Educational Services (SES). Non-operating revenues principally consist of interest income earned on various interest-bearing accounts. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the fund.

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

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**Accounting for Previous Abbott Districts** - As a result of the May 21, 1998 Abbott v. Burke Supreme Court decision, each Abbott district was required by the 2001-2002 school year to implement whole school reform (WSR). WSR is a complete restructuring of an entire school, putting in place a series of programs and strategies that have been proven by research to be effective. Beginning with the 1999-2000 budget, Abbott districts were required to submit school-based budgets for their schools included in the first cohort for implementation of WSR in addition to their district-wide budgets for all appropriations. The Vineland Board of Education was considered an Abbott District. Beginning in fiscal year 2000, a "Blended Resource Fund (Fund 15), a sub-fund of the general fund, was created to allow budgeting of school-level appropriations and accounting for school-level expenditures. This has resulted in specific schedules in the annual Comprehensive Annual Financial Report (CAFR) which report on Fund 15 activity. For years subsequent to June 30, 2008 the State of New Jersey eliminated the Abbot District designation and changed the funding formula for State Aid to all New Jersey School Districts. This change did not have an effect on the reporting requirements of those Districts formerly known as Abbot.

**Accounting Changes** - Change in Accounting Principles – No restatement of balances was required as the result of implementing Governmental Accounting Standards Board (GASB) Statement Nos. 63 and 65, however the implementation of GASB No. 63 also resulted in a terminology change, which was retroactively applied, renaming all "Net Assets" to "Net Position". Further, as a result of implementing GASB No. 65, the terminology of Unearned Revenue was replaced with Unearned Revenue. The terminology changes had no impact on the financial status or results of operations in the District.

**Recent Accounting Pronouncements Not Yet Effective** - In April 2012, GASB issued Statement No. 66 "Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62". This statement, which resolves conflicts between Statements No. 10 and No. 54 provides more flexibility in fund classifications for risk based activities, is effective for fiscal periods beginning after December 15, 2012, is not anticipated to have any effect on the District's financial reporting.

In June 2012, GASB issued Statement No. 67 "Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25". This statement, which is effective for fiscal periods beginning after June 15, 2013, will not have any effect on the District's financial reporting.

In June 2012, GASB issued Statement No. 68 "Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27". This statement, which is effective for fiscal periods beginning after June 15, 2014, will not have any effect on the District's financial reporting.

In January 2013, GASB issued Statement No. 69 "Government Combinations and Disposals of Government Operations". This statement, which is effective for fiscal periods beginning after December 15, 2013, will not have any effect on the District's financial reporting.

In April 2013, GASB issued Statement No. 70 "Accounting and Financial Reporting for Nonexchange Financial Guarantees". This statement, which is effective for fiscal years beginning after June 15, 2013, will not have any impact on the District's financial statements

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 2: CASH AND CASH EQUIVALENTS**

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

As of June 30, 2013, the School District's bank balances of \$14,346,104.71 were exposed to custodial credit risk as follows:

Insured by FDIC	\$	920,417.54
Collateralized by GUDPA		10,554,528.20
Uninsured & Uncollateralized		<u>2,871,158.97</u>
	\$	<u>14,346,104.71</u>

**Note 3: CAPITAL RESERVE ACCOUNT**

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

The activity of the capital reserve for the July 1, 2011 to June 30, 2012 fiscal year is as follows:

Balance July 1, 2012		\$	3,001,374.52
Increased by:			
Interest Earnings	\$		800.18
Budgeted Increase			<u>600,000.00</u>
			600,800.18
Decreased by:			
Budgeted Withdrawal			1,000,000.00
Balance June 30, 2013		\$	<u>2,602,174.70</u>

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 4: ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2013 consisted of accounts (fees) and intergovernmental grants. All receivables are considered collectible in full due to the stable condition of state programs and the current fiscal year guarantee of federal funds.

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

		<b>General Fund</b>		<b>Special Revenue Fund</b>		<b>Proprietary Funds</b>		<b>Total</b>
	\$		\$		\$		\$	
Intergovernmental	\$	1,374,569.37	\$	5,423,428.49	\$	966,261.77	\$	7,764,259.63
Other		990,365.97				10,688.12		1,001,054.09
<b>Total</b>	<b>\$</b>	<b>2,364,935.34</b>	<b>\$</b>	<b>5,423,428.49</b>	<b>\$</b>	<b>976,949.89</b>	<b>\$</b>	<b>8,765,313.72</b>

**Note 5: INVENTORY**

Inventory in the general fund at June 30, 2013 consisted of the following:

Supplies	\$455,142.95
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Inventory in the food service fund at June 30, 2013 consisted of the following:

Food & Supplies	\$203,293.09
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**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 6: CAPITAL ASSETS**

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

	<u>Balance July 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance July 1, 2013</u>
<b>Governmental Activities:</b>				
Capital Assets Not Being Depreciated:				
Land	\$ 6,403,544.00	\$ 356,968.13	\$ -	\$ 6,760,512.13
Construction in Progress	3,411,077.81		3,205,902.98	205,174.83
<b>Total Capital Assets Not Being Depreciated</b>	<u>9,814,621.81</u>	<u>356,968.13</u>	<u>3,205,902.98</u>	<u>6,965,686.96</u>
Capital Assets Being Depreciated:				
Land Improvements	10,756,684.79	668,958.34		11,425,643.13
Buildings & Improvements	176,980,182.99	5,408,149.71		182,388,332.70
Machinery & Equipment	23,148,519.74	2,350,204.76	794,461.82	24,704,262.68
<b>Total Capital Assets Being Depreciated:</b>	<u>210,885,387.52</u>	<u>8,427,312.81</u>	<u>794,461.82</u>	<u>218,518,238.51</u>
Less Accumulated Depreciation for:				
Land Improvements	(5,115,095.08)	(402,355.47)		(5,517,450.55)
Buildings & Improvements	(45,351,805.94)	(3,897,798.15)		(49,249,604.09)
Machinery & Equipment	(16,792,312.87)	(1,597,239.63)	(794,461.82)	(17,595,090.68)
<b>Total Accumulated Depreciation</b>	<u>(67,259,213.89)</u>	<u>(5,897,393.25)</u>	<u>(794,461.82)</u>	<u>(72,362,145.32)</u>
<b>Total Capital Assets Being Depreciated Net of Accumulated Depreciation</b>	<u>143,626,173.63</u>	<u>2,529,919.56</u>	<u>-</u>	<u>146,156,093.19</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 153,440,795.44</u>	<u>\$ 2,886,887.69</u>	<u>\$ 3,205,902.98</u>	<u>\$ 153,121,780.15</u>
<b>Business-Type Activities:</b>				
Equipment	\$ 1,968,524.67	\$ 1,585.00	\$ -	\$ 1,970,109.67
Less Accumulated Depreciation for:				
Equipment	(1,346,125.31)	(76,775.85)		(1,422,901.16)
<b>Business-Type Activities Capital Assets, Net</b>	<u>\$ 622,399.36</u>	<u>\$ (75,190.85)</u>	<u>\$ -</u>	<u>\$ 547,208.51</u>

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 6: CAPITAL ASSETS (CONTINUED)**

\* Depreciation expense was charged to governmental functions as follows:

	Depreciation Allocated
Instruction:	
Regular	\$ 4,096,015.61
Special Education	118,804.67
Other Instruction	18,913.52
Support Services:	
Student and Instruction Related Services	73,929.28
School Administrative Services	12,878.27
General and Administrative Services	237,670.89
Plant Operations and Maintenance	294,353.47
Pupil Transportation	1,044,827.54
Total	\$ 5,897,393.25

**Note 7: LONG-TERM OBLIGATIONS**

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

	Balance July 1, 2012	Issues or Additions	Payments or Expenditures	Balance June 30, 2013	Amounts Due Within One Year
Compensated Absences:					
General Fund	\$ 7,088,599.80	\$	\$ 863,408.50	\$ 6,225,191.30	\$ -
Food Service Fund	389,306.53		98,607.38	290,699.15	-
Net OPEB Obligation	694,122.00	12,604.00	58,000.00	648,726.00	-
	\$ 8,172,028.33	\$ 12,604.00	\$ 1,020,015.88	\$ 7,164,616.45	\$ -

**Bonds Payable** - Bonds and loans are authorized in accordance with State law by the voters of the municipality through referendums. All bonds are retired in serial installments within the statutory period of usefulness. The School District had no general obligation bonds outstanding at June 30, 2013.

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

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

**Net OPEB Obligation** – See Note 17, for Other Post-Employment Benefits.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 8: PENSION PLANS**

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

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

**Teachers' Pension and Annuity Fund** - The Teachers' Pension and Annuity Fund (TPAF) is a cost sharing contributory defined benefit pension plan which was established as of January 1, 1955, under the provisions of N.J.S.A. 18A:66. The TPAF provides retirement, death, and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by N.J.S.A. 18A:66. The contribution requirements of plan members are determined by State statute. In accordance with Chapters 113, 114 and 115, P.L. 1997, plan members enrolled in the TPAF were required to contribute 5% of their annual covered salary. Effective July 1, 2007, however, in accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members were required to contribute 5.5% of their annual covered salary. For employees who were enrolled in the retirement system prior to July 1, 2007, the increase was effective with the payroll period that began immediately after July 1, 2007. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, statute also requires the return to the normal rate when such surplus pension assets no longer exist.

Under current statute, all employer contributions are made by the State of New Jersey on-behalf of the School District and all other related non-contributing employers. No normal or accrued liability contribution by the district has been required over several preceding fiscal years.

The following payments were made by the state on behalf of the district for the last three years:

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
06/30/13	\$ 9,880,751.00	100%	\$ -
06/30/12	6,941,903.00	100%	-
06/30/11	4,832,525.00	100%	-

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 8: PENSION PLANS ASSETS (CONTINUED)**

During the fiscal year ended June 30, 2013, the State of New Jersey contributed \$9,880,751.00 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 \$5,328,256.80 during the year ended June 30, 2013 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 financial statements, and the combining and individual fund statements and schedules as a revenue and expenditure.

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

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 62, P.L. 1994, plan members enrolled in the Public Employees' Retirement System were required to contribute 5% of their annual covered salary. Effective July 1, 2008, however, in accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. For employees enrolled in the retirement system prior to July 1, 2008, the increase is effective with the payroll period that begins immediately after July 1, 2008. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate will be increased to 6.5% plus an additional 1.0% phased-in over seven years beginning in the first year, the rate for 2012/2013 was 6.64%. The phase-in of the additional incremental member contribution amount will take place in July of each subsequent year. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, the statute also requires the return to the normal rate when such surplus pension assets no longer exist.

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

Three Year Trend Information for PERS			
Year Funding	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
06/30/13	\$ 2,488,974.00	100%	\$ -
06/30/12	2,700,813.00	100%	-
06/30/11	2,089,267.00	100%	-

**Defined Contribution Retirement Program** - The Defined Contribution Retirement Program (DCRP) is a cost-sharing multiple-employer defined contribution pension fund which was established on July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 (N.J.S.A. 43:15C-1 et. seq.), and expanded under the provisions of Chapter 89, P.L. 2008 and Chapter 1, P.L. 2010. The Defined Contribution Retirement Program Board oversees the DCRP. The DCRP provides eligible members, and their beneficiaries, with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by N.J.S.A. 43:15C-1 et. seq. The contribution requirements of plan members are determined by State statute. In accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 8: PENSION PLANS ASSETS (CONTINUED)**

**Significant Legislation** - Chapter 78, P.L. 2011, effective June 28, 2011 made various changes to the manner in which the Public Employees' Retirement System (PERS) and the Teacher's Pension and Annuity Fund (TPAF) operate and to the benefit provisions of those systems.

Chapter 78's provisions impacting employee pension and health benefits include:

- New members of the PERS and TPAF hired on or after June 28, 2011 (Tier 5 members) will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of  $\frac{1}{4}$  of 1% for each month that the member is under age 65.
- The eligibility age to qualify for a service retirement in the systems is increased from age 63 to 65 for Tier 5 members.
- Increases in active member contribution rates. PERS active member rates increase from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years. For fiscal year 2013, the member contribution rates increased in October 2012. The phase-in of the additional incremental member contribution rates for PERS members will take place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.
- New employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to Chapter 78's effective date with a minimum contribution required to be at least 1.5% of salary.
- In addition, this new legislation changes the method for amortizing the pension systems' unfunded accrued liability (from a level percent of pay method to a level dollar of pay).

Chapter 1, P.L. 2010, effective May 21, 2010, made a number of changes to the State-administered retirement systems concerning eligibility, the retirement allowance formula, the definition of compensation, the positions eligible for service credit, the non-forfeitable right to a pension, the prosecutor's part of the PERS, and employer contributions to the retirement systems.

Also, Chapter 1, P.L. 2010 changed the membership eligibility criteria for new members of PERS and TPAF from the amount of annual compensation to the number of hours worked weekly. Also, it returned the benefit multiplier for new members of PERS and TPAF to  $\frac{1}{60}^{\text{th}}$  from  $\frac{1}{55}^{\text{th}}$ , and it provided that new members of PERS and TPAF have the retirement allowance calculated using the average annual compensation for the last five years of service instead of the last three years of service. New members of PERS and TPAF will no longer receive pension service credit from more than one employer. Pension service credit will be earned for the highest paid position only. The law also requires the State to make its full pension contribution, defined as  $\frac{1}{7}^{\text{th}}$  of the required amount, beginning in fiscal years 2012.

Chapter 3, P.L. 2010, effective May 21, 2010, replaced the accidental and ordinary disability retirement for new members of the PERS and TPAF with disability insurance coverage similar to that provided by the State to individuals enrolled in the State's Defined Contribution Retirement Program.

Chapter 92, P.L. 2007 implemented certain recommendations contained in the December 1, 2006 report of the Joint Legislative Committee on Public Employee Benefits Reform; established a DCRP for elected and certain appointed officials, effective July 1, 2007; the new pension loan interest rate became 4.69% per year, and an \$8.00 processing fee per loan was charged, effective January 1, 2008. The legislation also removed language from existing law that permits the State Treasurer to reduce employer pension contributions needed to fund the Funds and Systems when excess assets are available.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 9: POST-RETIREMENT BENEFITS**

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

The State is also responsible for the cost attributable to 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. The State paid \$146.6 million toward Chapter 126 benefits for 16,618 eligible retired members in Fiscal Year 2012. The State also makes on-behalf payment for Teachers Pension and Annuity program retirees for health benefits. The on-behalf amount paid by the State of New Jersey in fiscal year 2012 was \$1,900,030.

**Note 10: DEFERRED COMPENSATION**

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

- Thomas Seely Agency, Inc.
- Life of the South West
- AXA Equitable
- Security Benefit
- Metlife
- State of New Jersey, Department of Treasury,  
Division of Pensions, Supplemental Annuity  
Collective Trust
- Lincoln Investment
- F.T. Jones Fund Choice, LLC
- ING Reliastar Life Insurance Company

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 11: 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. During the fiscal year ended June 30, 2013 the District did not incur claims in excess of their coverage and the amount of coverage did not significantly decrease.

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 prior year:

<u>Fiscal Year</u>	<u>Interest on Investments</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2012-2013	\$ 15,878.32	\$ 246,396.69	\$ (326,625.78)	\$ 1,307,280.84
2011-2012	13,917.90	195,620.30	(422,879.71)	1,371,631.61
2010-2011	16,617.31	175,804.26	(432,413.00)	1,584,973.12

**Note 12: COMPENSATED ABSENCES**

The School District accounts for compensated absences (e.g., unused vacation, sick leave) as directed by Governmental Accounting Standards Board Statement No. 16 (GASB 16), “Accounting for Compensated Absences”. A liability for compensated absences attributable to services already rendered and not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits.

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 is recorded within those funds as the benefits accrue to employees. As of June 30, 2013, the liability for compensated absences in the governmental activities and proprietary fund types was \$6,515,890.45 and \$7,088,599.80, respectively.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 13: INTERFUND BALANCES AND TRANSFERS**

The following interfund balances were recorded on the various balance sheets as June 30, 2013:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 4,124,359.27	\$ 17,625.49
Special Revenue Fund		3,567,808.76
Agency Fund		1,253.50
Enterprise Fund		537,671.52
Total	<u>\$ 4,124,359.27</u>	<u>\$ 4,124,359.27</u>

Interfunds were created throughout the year due to short term borrowings to cover cash flow needs in the various funds and to cover cash overdrafts for pooled funds. The governmental fund interfunds were eliminated in the governmental-wide statements.

**Note 14: DEFICIT FUND BALANCES**

The School District has a deficit in Unassigned Fund Balance of (\$7,018,796.72) in the general fund as of June 30, 2013 as reported in the fund statements (modified accrual basis). N.J.S.A. 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, school districts must record the delayed one or more June state aid payments as revenue, for budget purposes only, in the current school budget year. The statute provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the June state aid payments in the subsequent fiscal year, the School District cannot recognize the June state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the June state aid payments, the general and special revenue fund balance deficit does not alone indicate that the School District is facing financial difficulties.

Pursuant to N.J.S.A. 18A:22-44.2 any negative unassigned general fund balance that is reported as a direct result from a delay in the June payments of state aid until the following fiscal year, is not considered a violation of New Jersey statute and regulation nor in need of corrective action. The School District deficit in the GAAP funds statements of (\$7,018,796.72) is equal to (or) is less than the June state aid payments.

**Note 15: DEFICIT UNRESTRICTED NET POSITION**

The School District had a deficit in unrestricted net position of (\$13,437,571.07) as of June 30, 2013. This deficit was attributable to the allocation of the unpaid liability for compensated absences as well as the June State Aid Payment as noted above.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 16: FUND BALANCES**

**NONSPENDABLE** - As stated in note 1, the nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The nonspendable fund balances of the School District, as of June 30, 2013, are summarized as follows:

**General Fund** - The School District records inventory utilizing the consumption method of accounting. As a result, because inventory is recorded as an asset, even though it does not represent expendable financial resources, it is necessary to set aside fund balance at fiscal year-end by an amount equal to the carrying value of the inventory. As of June 30, 2013, the nonspendable fund balance was \$455,142.95.

**Permanent Fund** - On December 1, 1978, the School District was the beneficiary of a distribution from an estate. In accordance with the terms of the distribution, the principal is to be invested and the income only, derived there from, is to be used solely for student scholarships. As of June 30, 2013, the nonspendable fund balance amount was \$26,853.24.

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

**General Fund –**

**For Excess Surplus** - In accordance with N.J.S.A. 18A:7F-7, as amended, the designation of restricted fund balance - excess surplus is the result of a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve general fund balance at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The excess fund balance at June 30, 2013 is \$7,207,174.43. Additionally, \$7,627,744.70 of excess fund balance generated during 2011-2012 has been restricted and designated for utilization in the 2013-2014 budget.

**For Capital Reserve Account** - As of June 30, 2013, the balance in the capital reserve account is \$2,602,174.70. These funds are restricted for future capital outlay expenditures for capital projects in the School District's approved Long Range Facilities Plan (LRFP).

**For Maintenance Reserve Account** - As of June 30, 2013, the balance in the reserve account is \$600,000.00. These funds are restricted for future maintenance expenditures for the districts buildings and grounds.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 16: FUND BALANCES (CONTINUED)**

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

**General Fund -**

**For Subsequent Year's Expenditures** - The School District has appropriated and included as anticipated revenue for the fiscal year ending June 30, 2014 \$1,541,020.30 of general fund balance at June 30, 2013.

**Other Purposes** - As of June 30, 2013, the School District had \$762,417.86 of encumbrances outstanding for purchase orders and contracts signed by the School District, but not completed, as of the close of the fiscal year.

**UNASSIGNED** - As stated in note 1, the unassigned fund balance classification represents fund balance that has not been restricted, committed, or assigned to specific purposes. The School District's unassigned fund balance is summarized as follows:

**General Fund** - As of June 30, 2013, the general fund balance unassigned classification contained a deficit in the amount of \$7,781,214.58. As discussed in Note 14, this is a direct result of the delay in the June payments of state aid until the following fiscal year, is not considered a violation of New Jersey statute and regulation nor in need of corrective action.

**Note 17: OTHER POSTEMPLOYMENT BENEFITS (OTHER THAN PENSION)**

**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, 2013, 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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 17: OTHER POSTEMPLOYMENT BENEFITS (OTHER THAN PENSION) (CONTINUED)**

The School District presently funds its current retiree postemployment benefit costs on a “pay-as-you-go” basis. The School District’s contributions to the Plan for the fiscal year ended June 30, 2013, 2012 and 2011 were \$58,000.00, \$52,734.00 and \$78,931.00, respectively.

**Annual OPEB Cost and Net OPEB Obligation** - In accordance with Statement No. 45 of the Governmental Accounting Standards Board, the School District is required to expense the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of Statement No. 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.

The School District’s annual required contribution (ARC), the interest on the net OPEB obligation (asset), the adjustment to the ARC, the increase or decrease in the net OPEB obligation, the net OPEB obligation, and the percentage of annual OPEB cost contributed to the plan for fiscal years 2013, 2012, and 2011 are as follows:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Annual Required Contribution (ARC)	\$ 44,868.00	\$ 44,868.00	\$ 44,868.00
Interest on the Net OPEB Obligation	27,765.00	29,448.00	32,313.00
Adjustment to the ARC	<u>(60,029.00)</u>	<u>(63,669.00)</u>	<u>(69,862.00)</u>
Annual OPEB Cost	12,604.00	10,647.00	7,319.00
Pay as You Go Cost (Existing Retirees)	<u>(58,000.00)</u>	<u>(52,734.00)</u>	<u>(78,931.00)</u>
Increase in the Net OPEB Obligation	<u>(45,396.00)</u>	<u>(42,087.00)</u>	<u>(71,612.00)</u>
Net OPEB Obligation, July 1	694,122.00	736,209.00	807,821.00
Net OPEB Obligation, June 30	<u>\$ 648,726.00</u>	<u>\$ 694,122.00</u>	<u>\$ 736,209.00</u>

**Funded Status and Funding Progress** - As of June 30, 2013, the most recent actuarial valuation date, the School District’s Plan was 0.0% funded. The actuarial accrued liability for benefits was \$648,726.00, and the actuarial value of Plan assets was \$0.00, resulting in an unfunded actuarial accrued liability (UAAL) of \$648,726.00. The covered payroll (annual payroll of active employees covered by the Plan) was \$103,835,459.52, and the ratio of the UAAL to the covered payroll was 0.62%. 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, presents multiyear trend information that shows whether the actuarial value of the Plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**Note 17: OTHER POSTEMPLOYMENT BENEFITS (OTHER THAN PENSION) (CONTINUED)**

**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 the 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 the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the 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.

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, 2013 is twenty-six (26) years.

**Note 18: LITIGATION**

The School District is a defendant in several legal proceedings that are in various stages of litigation. It is believed that the outcome, or exposure to the School District, from such litigation is either unknown or potential losses, if any, would not be material to the financial statements.

**Note 19: SUBSEQUENT EVENTS**

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2013 and November 15, 2013, the date the financial statements were available to be issued for possible disclosure and recognition in the financial statements. Nothing has come to the attention of the District that would require disclosure.

**Required Supplementary Information – Part II**



# **Budgetary Comparison Schedules**



CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
 General Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
Local Sources:					
Local Tax Levy	\$ 21,731,439.00	-	\$ 21,731,439.00	\$ 21,731,439.00	\$ -
Tuition	400,000.00	-	400,000.00	1,286,978.68	886,978.68
GED Testing Center Fees	30,000.00	-	30,000.00	22,586.00	(7,414.00)
Interest Earned on Capital Reserve Funds	800.00	-	800.00	800.00	-
Miscellaneous	275,000.00	-	275,000.00	723,163.80	448,163.80
<b>Total - Local Sources</b>	<b>22,437,239.00</b>	<b>-</b>	<b>22,437,239.00</b>	<b>23,764,967.48</b>	<b>1,327,728.48</b>
State Sources:					
Equalization Aid	86,868,854.00	-	86,868,854.00	86,868,854.00	-
Transportation Aid	4,272,796.00	-	4,272,796.00	4,272,796.00	-
Special Education Categorical Aid	5,006,303.00	-	5,006,303.00	5,006,303.00	-
Security Aid	2,952,237.00	-	2,952,237.00	2,952,237.00	-
Adjustment Aid	36,147,049.00	-	36,147,049.00	36,147,049.00	-
Extraordinary Aid	275,500.00	-	275,500.00	969,071.00	693,571.00
Other State Aids	-	-	-	2,783.00	2,783.00
Additional Non Public Transportation Aid	-	-	-	51,555.15	51,555.15
TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	5,243,528.00	5,243,528.00
Teacher's Pension & Annuity Fund (On-Behalf-Non-Budgeted)	-	-	-	4,637,223.00	4,637,223.00
Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	5,328,256.80	5,328,256.80
<b>Total State Sources</b>	<b>135,522,739.00</b>	<b>-</b>	<b>135,522,739.00</b>	<b>151,479,655.95</b>	<b>15,956,916.95</b>
Federal Sources:					
Education Jobs Fund	11,639.00	-	11,639.00	11,639.00	-
Medical Assistance Program	166,585.00	-	166,585.00	533,263.28	366,678.28
<b>Total - Federal Sources</b>	<b>178,224.00</b>	<b>-</b>	<b>178,224.00</b>	<b>544,902.28</b>	<b>366,678.28</b>
<b>Total Revenues</b>	<b>158,138,202.00</b>	<b>-</b>	<b>158,138,202.00</b>	<b>175,789,525.71</b>	<b>17,651,323.71</b>

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
 General Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>EXPENDITURES:</b>					
Current Expense:					
Regular Programs - Instruction	\$ 2,371,497.00	\$ 20,447.58	\$ 2,391,944.58	\$ 2,391,944.58	\$ -
Preschool/Kindergarten	11,534,029.00	303,814.17	11,837,843.17	11,837,783.90	59.27
Grades 1-5 - Salaries of Teachers	9,142,463.00	323,122.86	9,465,585.86	9,465,529.78	56.08
Grades 6-8 - Salaries of Teachers	10,106,054.00	261,167.10	10,367,221.10	10,322,673.52	44,547.58
Regular Programs - Home Instruction:					
Salaries of Teachers	75,000.00	28,983.75	103,983.75	103,320.00	663.75
Purchased Professional-Educational Services	180,000.00	(13,861.22)	166,138.78	6,643.95	159,494.83
Other Purchased Services (400-500 series)	500.00	-	500.00	38.75	461.25
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	935,433.00	(61,558.11)	873,874.89	868,985.25	4,889.64
Purchased Professional-Educational Services	8,025.00	2,100.00	10,125.00	9,646.10	478.90
Other Purchased Services (400-500 series)	491,919.00	32,020.35	523,939.35	501,805.08	22,134.27
Travel	-	1,000.00	1,000.00	736.16	263.84
General Supplies	3,326,440.00	92,322.70	3,418,762.70	3,169,886.85	248,875.85
Textbooks	176,000.00	(28,913.77)	147,086.23	133,720.19	13,366.04
Other Objects	23,500.00	9,740.00	33,240.00	20,041.59	13,198.41
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>38,370,860.00</b>	<b>970,385.41</b>	<b>39,341,245.41</b>	<b>38,832,755.70</b>	<b>508,489.71</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	515,134.00	(29,677.87)	485,456.13	485,456.04	0.09
Other Salaries for Instruction	520,376.00	(38,055.47)	482,320.53	482,300.63	19.90
Other Purchased Services (400-500 series)	16,650.00	(10,164.00)	6,486.00	3,514.05	2,971.95
General Supplies	40,745.00	(9,425.49)	31,319.51	30,758.14	561.37
Textbooks	3,500.00	(3,000.00)	500.00	-	500.00
Other Objects	9,950.00	(5,787.00)	4,163.00	3,998.76	164.24
<b>Total Cognitive - Mild</b>	<b>1,106,355.00</b>	<b>(96,109.83)</b>	<b>1,010,245.17</b>	<b>1,006,027.62</b>	<b>4,217.55</b>

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
 General Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Cognitive - Moderate					
Salaries of Teachers	\$ 406,365.00	\$ 1,653.53	\$ 408,018.53	\$ 408,018.53	\$ -
Other Salaries for Instruction	286,498.00	(2,358.72)	284,139.28	283,851.35	287.93
Other Purchased Services (400-500 series)	14,450.00	(14,301.92)	148.08	15.85	132.23
General Supplies	19,550.00	(1,552.20)	17,997.80	16,424.61	1,573.19
Textbooks	800.00	-	800.00	-	800.00
Other Objects	5,500.00	(3,017.00)	2,483.00	479.97	2,003.03
Total Cognitive - Moderate	733,163.00	(19,576.31)	713,586.69	708,790.31	4,796.38
Learning and/or Language Disabilities:					
Salaries of Teachers	1,850,109.00	(307,875.17)	1,542,233.83	1,541,796.77	437.06
Other Salaries for Instruction	905,304.00	(96,928.14)	808,375.86	803,413.54	4,962.32
Other Purchased Services (400-500 series)	7,850.00	(1,980.00)	5,870.00	1,916.59	3,953.41
General Supplies	76,640.00	(16,939.00)	59,701.00	56,563.99	3,137.01
Textbooks	10,420.00	(2,543.05)	7,876.95	6,224.15	1,652.80
Other Objects	8,550.00	(890.00)	7,660.00	3,424.62	4,235.38
Total Learning and/or Language Disabilities	2,858,873.00	(427,155.36)	2,431,717.64	2,413,339.66	18,377.98
Auditory Impairments:					
Salaries of Teachers	188,757.00	17,058.20	205,815.20	204,731.75	1,083.45
Other Salaries for Instruction	414,560.00	14,108.91	428,668.91	428,579.08	89.83
Other Purchased Services (400-500 series)	6,800.00	(4,000.00)	2,800.00	90.00	2,710.00
General Supplies	10,160.00	356.08	10,516.08	7,319.12	3,196.96
Textbooks	6,600.00	(740.00)	5,860.00	4,977.56	882.44
Other Objects	1,620.00	-	1,620.00	542.91	1,077.09
Total Auditory Impairments	628,497.00	26,783.19	655,280.19	646,240.42	9,039.77
Behavioral Disabilities:					
Salaries of Teachers	907,487.00	79,552.55	987,039.55	987,039.55	-
Other Salaries for Instruction	630,998.00	(12,936.69)	618,061.31	615,520.17	2,541.14
Other Purchased Services (400-500 series)	6,450.00	(1,040.08)	5,409.92	1,754.89	3,655.03
General Supplies	32,590.00	22,944.00	55,534.00	51,778.86	3,755.14
Textbooks	3,700.00	(200.00)	3,500.00	1,843.79	1,656.21
Other Objects	9,400.00	(1,419.00)	7,981.00	5,305.67	2,675.33
Total Behavioral Disabilities	1,590,625.00	86,900.78	1,677,525.78	1,663,242.93	14,282.85

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Resource Room/Resource Center:					
Salaries of Teachers	\$ 7,291,288.00	\$ (100,326.61)	\$ 7,190,961.39	\$ 7,186,698.76	\$ 4,262.63
Other Salaries for Instruction	829,998.00	89,280.60	919,278.60	914,268.39	5,010.21
Other Purchased Services (400-500 series)	7,000.00	(2,615.00)	4,385.00	3,677.04	707.96
General Supplies	134,540.00	(26,258.89)	108,281.11	95,330.82	12,950.29
Textbooks	16,840.00	(7,607.90)	9,232.10	7,443.51	1,788.59
Other Objects	25,290.00	(9,064.00)	16,226.00	7,150.98	9,075.02
Total Resource Room/Resource Center	8,304,956.00	(56,591.80)	8,248,364.20	8,214,569.50	33,794.70
Autism:					
Salaries of Teachers	641,382.00	(50,790.52)	590,591.48	590,128.95	462.53
Other Salaries for Instruction	888,509.00	(208,267.24)	680,241.76	670,191.39	10,050.37
Purchased Professional-Educational Services	5,000.00	-	5,000.00	-	5,000.00
Other Purchased Services (400-500 series)	11,600.00	-	11,600.00	-	11,600.00
General Supplies	49,575.00	-	49,575.00	35,827.39	13,747.61
Textbooks	3,900.00	-	3,900.00	1,019.96	2,880.04
Other Objects	10,400.00	(3,000.00)	7,400.00	2,543.23	4,856.77
Total Autism	1,610,366.00	(262,057.76)	1,348,308.24	1,299,710.92	48,597.32
Preschool Disabilities - Part-Time:					
Salaries of Teachers	162,366.00	3,807.00	166,173.00	166,173.00	-
Other Salaries for Instruction	538,768.00	(66,588.95)	472,179.05	446,961.56	25,217.49
General Supplies	5,000.00	-	5,000.00	1,754.84	3,245.16
Total Preschool Disabilities - Part-Time	706,134.00	(62,781.95)	643,352.05	614,889.40	28,462.65
TOTAL SPECIAL EDUCATION - INSTRUCTION	17,538,969.00	(810,589.04)	16,728,379.96	16,566,810.76	161,569.20
Basic Skills/Remedial - Instruction					
Salaries of Teachers	3,551,165.00	(148,954.15)	3,402,210.85	3,395,804.76	6,406.09
General Supplies	17,995.00	(3,201.62)	14,793.38	12,240.33	2,553.05
Total Basic Skills/Remedial - Instruction	3,569,160.00	(152,155.77)	3,417,004.23	3,408,045.09	8,959.14

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Bilingual Education - Instruction					
Salaries of Teachers	\$ 2,375,217.00	\$ 54,118.27	\$ 2,429,335.27	\$ 2,413,260.54	\$ 16,074.73
Other Salaries for Instruction	44,123.00	(1,566.00)	42,557.00	42,556.86	0.14
General Supplies	60,700.00	(4,484.88)	56,215.12	47,842.77	8,372.35
Textbooks	1,500.00	-	1,500.00	-	1,500.00
<b>Total Bilingual Education - Instruction</b>	<b>2,481,540.00</b>	<b>48,067.39</b>	<b>2,529,607.39</b>	<b>2,503,660.17</b>	<b>25,947.22</b>
School-Spon. Cocurricular Actvs. - Inst.					
Salaries	372,880.00	(81,250.25)	291,629.75	221,076.40	70,553.35
Purchased Services (300-500 series)	28,350.00	-	28,350.00	23,191.71	5,158.29
Supplies and Materials	16,300.00	40,057.44	56,357.44	50,050.80	6,306.64
Other Objects	9,400.00	(342.00)	9,058.00	5,079.30	3,978.70
<b>Total School-Spon. Cocurricular Actvs. - Inst.</b>	<b>426,930.00</b>	<b>(41,534.81)</b>	<b>385,395.19</b>	<b>299,398.21</b>	<b>85,996.98</b>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	627,019.00	(103,999.83)	523,019.17	522,119.69	899.48
Purchased Services (300-500 series)	108,134.00	13,564.00	121,698.00	120,062.71	1,635.29
Supplies and Materials	53,350.00	13,820.00	67,170.00	66,925.77	244.23
Other Objects	7,350.00	-	7,350.00	6,960.98	389.02
<b>Total School-Spon. Cocurricular Athletics - Inst.</b>	<b>795,853.00</b>	<b>(76,615.83)</b>	<b>719,237.17</b>	<b>716,069.15</b>	<b>3,168.02</b>
Other Instructional Programs - Instruction					
Salaries	1,271,930.00	(390,933.00)	880,997.00	861,850.13	19,146.87
<b>Total Other Instructional Programs - Instruction</b>	<b>1,271,930.00</b>	<b>(390,933.00)</b>	<b>880,997.00</b>	<b>861,850.13</b>	<b>19,146.87</b>
Summer School - Instruction					
Salaries of Teachers	90,000.00	(47,482.25)	42,517.75	35,916.50	6,601.25
Other Salaries for Instruction	7,000.00	-	7,000.00	2,998.00	4,002.00
General Supplies	2,500.00	-	2,500.00	-	2,500.00
<b>Total Summer School - Instruction</b>	<b>99,500.00</b>	<b>(47,482.25)</b>	<b>52,017.75</b>	<b>38,914.50</b>	<b>13,103.25</b>
Summer School - Support					
Salaries	95,000.00	(15,986.68)	79,013.32	68,498.00	10,515.32
<b>Total Summer School - Support</b>	<b>95,000.00</b>	<b>(15,986.68)</b>	<b>79,013.32</b>	<b>68,498.00</b>	<b>10,515.32</b>
<b>Total Summer School</b>	<b>194,500.00</b>	<b>(63,468.93)</b>	<b>131,031.07</b>	<b>107,412.50</b>	<b>23,618.57</b>
Alternative Education Program - Instruction					
Salaries of Teachers	1,053,750.00	135,968.43	1,189,718.43	1,189,676.93	41.50
<b>Total Alternative Education Program - Instruction</b>	<b>1,053,750.00</b>	<b>135,968.43</b>	<b>1,189,718.43</b>	<b>1,189,676.93</b>	<b>41.50</b>
<b>Total Instruction</b>	<b>65,703,492.00</b>	<b>(380,876.15)</b>	<b>65,322,615.85</b>	<b>64,485,678.64</b>	<b>836,937.21</b>

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	\$ 45,000.00	\$ 196,209.54	\$ 241,209.54	\$ 145,438.61	\$ 95,770.93
Tuition to Other LEAs Within the Stat - Special	25,000.00	117,419.60	142,419.60	100,782.98	41,636.62
Tuition to County Voc. School Dist. - Regular	290,000.00	145,000.00	435,000.00	430,449.00	4,551.00
Tuition to County Voc. School Dist. - Special	125,000.00	35,000.00	160,000.00	158,310.00	1,690.00
Tuition to CSSD & Regional Day Schools	2,262,022.00	(90,788.40)	2,171,233.60	2,131,943.24	39,290.36
Tuition to Private Schools for the Disabled - Within State	5,200,000.00	(415,842.00)	4,784,158.00	3,556,826.05	1,227,331.95
Tuition to Private Schools for the Disabled & Other LEA - Spl,O/S St	100,000.00	(100,000.00)	-	-	-
Tuition - State Facilities	202,341.00	100.00	202,441.00	202,341.06	99.94
Tuition - Other	120,000.00	(107,948.96)	12,051.04	-	12,051.04
Total Undistributed Expenditures - Instruction	8,369,363.00	(220,850.22)	8,148,512.78	6,726,090.94	1,422,421.84
Undist. Expend. - Attend. & Social Work					
Salaries	578,249.00	15,154.23	593,403.23	593,250.79	152.44
Salaries of Drop-Out Prevention Officer/Coordinators	76,267.00	973.97	77,240.97	77,240.94	0.03
Other Purchased Services (400-500 series)	650.00	(308.10)	341.90	262.94	78.96
Supplies and Materials	5,300.00	(3,644.00)	1,656.00	405.48	1,250.52
Total Undist. Expend. - Attend. & Social Work	660,466.00	12,176.10	672,642.10	671,160.15	1,481.95
Undist. Expend. - Health Services					
Salaries	1,608,795.00	(8,800.96)	1,599,994.04	1,518,339.20	81,654.84
Salaries of Social Services Coordinators	862,752.00	51,791.50	914,543.50	914,057.42	486.08
Purchased Professional and Technical Services	251,744.00	188,249.00	439,993.00	411,657.25	28,335.75
Other Purchased Services (400-500 series)	14,808.00	(4,429.27)	10,378.73	6,834.28	3,544.45
Supplies and Materials	86,005.00	(9,879.89)	76,125.11	73,049.97	3,075.14
Other Objects	9,400.00	(9,396.00)	4.00	3.95	0.05
Total Undist. Expend. - Health Services	2,833,504.00	207,534.38	3,041,038.38	2,923,942.07	117,096.31
Undist. Expend. - Speech, OT, PT & Related Services					
Salaries	1,322,885.00	(103,779.15)	1,219,105.85	1,212,274.05	6,831.80
Other Salaries	-	78,941.21	78,941.21	78,941.21	-
Purchased Professional - Educational Services	123,680.00	(10,662.06)	113,017.94	55,400.37	57,617.57
Other Purchased Services (400-500 series)	-	500.00	500.00	488.28	11.72
Total Undist. Expend. - Speech, OT, PT & Related Services	1,446,565.00	(35,000.00)	1,411,565.00	1,347,103.91	64,461.09
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries	64,593.00	-	64,593.00	16,379.15	48,213.85
Other Salaries	-	26,800.00	26,800.00	26,637.25	162.75
Purchased Professional - Educational Services	522,000.00	2,527.00	524,527.00	397,775.75	126,751.25
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	586,593.00	29,327.00	615,920.00	440,792.15	175,127.85

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Guidance Services					
Salaries of Other Professional Staff	\$ 2,977,428.00	\$ 3,485.79	\$ 2,980,913.79	\$ 2,973,310.47	\$ 7,603.32
Salaries of Secretarial and Clerical Assistants	69,878.00	(3,162.00)	66,716.00	65,610.73	1,105.27
Other Salaries	349,423.00	31,185.88	380,608.88	379,839.03	769.85
Other Purchased Services (400-500 series)	10,733.00	(2,342.70)	8,390.30	6,420.69	1,969.61
Supplies and Materials	38,690.00	(2,564.34)	36,125.66	25,328.54	10,797.12
Total Undistributed Expenditures - Guidance Services	3,446,152.00	26,602.63	3,472,754.63	3,450,509.46	22,245.17
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	2,502,607.00	20,073.00	2,522,680.00	2,505,115.86	17,564.14
Salaries of Secretarial and Clerical Assistants	288,176.00	(9,753.00)	278,423.00	278,422.31	0.69
Purchased Professional - Educational Services	-	33,414.00	33,414.00	33,414.00	-
Travel	-	5,000.00	5,000.00	4,113.65	886.35
Other Purchased Services (400-500 series O/than Resid Costs)	18,375.00	(12,294.00)	6,081.00	6,080.86	0.14
Residential Costs	163,155.00	(3,026.00)	160,129.00	160,128.86	0.14
Total Undist. Expend. - Child Study Teams	2,972,313.00	33,414.00	3,005,727.00	2,987,275.54	18,451.46
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	1,294,436.00	38,517.89	1,332,953.89	1,332,953.89	-
Salaries of Other Professional Staff	271,143.00	22,839.33	293,982.33	270,116.25	23,866.08
Salaries of Secr and Clerical Assist.	375,349.00	87,312.55	462,661.55	462,028.63	632.92
Sal of Facilitators, Math & Literacy Coaches	735,072.00	83,112.69	818,184.69	818,184.69	-
Purchased Prof- Educational Services	9,000.00	(3,000.00)	6,000.00	-	6,000.00
Other Purch Services (400-500)	25,000.00	(24,500.00)	500.00	108.94	391.06
Travel	-	23,650.54	23,650.54	3,233.22	20,417.32
Supplies and Materials	51,250.00	211.00	51,461.00	28,489.70	22,971.30
Other Objects	19,300.00	2,885.00	22,185.00	2,321.79	19,863.21
Total Undist. Expend. - Improvement of Inst. Serv.	2,780,550.00	231,029.00	3,011,579.00	2,917,437.11	94,141.89
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	1,026,510.00	28,897.37	1,055,407.37	1,021,322.18	34,085.19
Salaries of Technology Coordinators	26,000.00	(300.00)	25,700.00	23,821.97	1,878.03
Purchased Professional and Technical Services	10,750.00	(6,777.00)	3,973.00	3,957.55	15.45
Other Purchased Services (400-500 series)	17,131.00	(4,645.97)	12,485.03	10,953.22	1,531.81
Supplies and Materials	170,623.00	(7,257.04)	163,365.96	157,429.47	5,936.49
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,251,014.00	9,917.36	1,260,931.36	1,217,484.39	43,446.97

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Undist. Expend. - Instructional Staff Training Serv.	\$ 311,877.00	\$ (173,120.00)	\$ 138,757.00	\$ 138,755.31	\$ 1.69
Salaries of Supervisors of Instruction	190,681.00	(26,897.00)	163,784.00	69,750.98	94,033.02
Salaries of Other Professional Staff	80,459.00	-	80,459.00	45,844.80	34,614.20
Salaries of Secretarial and Clerical Assist	148,250.00	(64,660.00)	83,590.00	58,202.94	25,387.06
Purchased Professional - Educational Serv	121,900.00	(110,691.00)	11,209.00	5,268.00	5,941.00
Other Purchased Services (400-500 series)	-	92,831.00	92,831.00	11,279.75	81,551.25
Travel	62,400.00	(33,500.00)	28,900.00	15,912.36	12,987.64
Supplies and Materials	915,567.00	(316,037.00)	599,530.00	345,014.14	254,515.86
Total Undist. Expend. - Instructional Staff Training Serv.	410,483.00	(277,000.00)	133,483.00	131,014.69	2,468.31
Undist. Expend. - Supp. Serv. - General Admin.	175,000.00	107,329.49	282,329.49	231,599.85	50,729.64
Salaries	100,000.00	55,150.00	155,150.00	153,503.00	1,647.00
Legal Services	765,600.00	(601,371.14)	164,228.86	59,299.50	104,929.36
Audit Fees	2,500.00	3,500.00	6,000.00	5,645.00	355.00
Architectural/Engineering Services	335,000.00	50,000.00	385,000.00	322,120.44	62,879.56
Other Purchased Professional Services	14,000.00	(5,001.00)	8,999.00	1,907.00	7,092.00
Communications/Telephone	265,000.00	(2,905.00)	262,095.00	243,355.78	18,739.22
BOE Other Purchased Services	22,200.00	34,866.92	57,066.92	56,166.01	900.91
Misc. Purch Serv (400-500 series)(Other than 530 & 585)	50,000.00	-	50,000.00	-	50,000.00
General Supplies	40,050.00	(500.00)	39,550.00	39,460.50	89.50
Judgments Against The School District	35,000.00	(13,605.36)	21,394.64	6,061.50	15,333.14
Miscellaneous Expenditures	2,214,833.00	(649,536.09)	1,565,296.91	1,250,133.27	315,163.64
BOE Membership Dues and Fees	3,224,976.00	182,256.51	3,407,232.51	3,406,128.58	1,103.93
Total Undist. Expend. - Supp. Serv. - General Admin.	1,524,576.00	68,227.67	1,592,803.67	1,589,866.97	2,936.70
Undist. Expend. - Support Serv. - School Admin.	102,335.00	(12,936.50)	89,398.50	68,949.65	20,448.85
Salaries of Principals/Assistant Principals/Program Directors	267,064.00	(46,050.24)	221,013.76	198,636.72	22,377.04
Salaries of Secretarial and Clerical Assistants	37,500.00	(10,009.00)	27,491.00	25,744.50	1,746.50
Other Purchased Services (400-500 series)	5,156,451.00	181,488.44	5,337,939.44	5,289,326.42	48,613.02
Supplies and Materials					
Other Objects					
Total Undist. Expend. - Support Serv. - School Admin.					

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Central Services					
Salaries	\$ 1,876,839.00	\$ 13,056.34	\$ 1,889,895.34	\$ 1,889,836.50	\$ 58.84
Purchased Professional Services	6,000.00	-	6,000.00	2,549.00	3,451.00
Travel	-	3,900.00	3,900.00	1,013.46	2,886.54
Misc. Purch. Services (400-500 Series) (O/T 594)	170,947.00	(20,476.34)	150,470.66	114,785.86	35,684.80
Sale/Lease-back Payments	52,610.00	(2,642.00)	49,968.00	29,751.08	20,216.92
Supplies and Materials	6,100.00	9,900.00	16,000.00	11,543.63	4,456.37
Total Undist. Expend. - Central Services	2,112,496.00	3,738.00	2,116,234.00	2,049,479.53	66,754.47
Undistributed Expenditures - Admin. Info. Tech.					
Salaries	914,194.00	2,800.00	916,994.00	888,638.26	28,355.74
Purchased Professional Services	2,600.00	-	2,600.00	540.00	2,060.00
Purchased Technical Services	820,040.00	(117,700.00)	702,340.00	697,198.14	5,141.86
Other Purchased Services (400-500 series)	128,720.00	160,771.00	289,491.00	274,040.88	15,450.12
Travel	-	1,500.00	1,500.00	41.74	1,458.26
Supplies and Materials	829,450.00	107,159.21	936,609.21	843,089.00	93,520.21
Total Undist. Expend. - Admin. Info. Tech.	2,695,004.00	154,530.21	2,849,534.21	2,703,548.02	145,986.19
Undist. Expend. - Required Maintenance for School Facilities					
Cleaning, Repair, and Maintenance Services	1,240,409.00	376,571.93	1,616,980.93	1,362,789.00	254,191.93
General Supplies	724,500.00	70,792.00	795,292.00	759,212.27	36,079.73
Total Undist. Expend. - Required Maintenance for School Facilities	1,964,909.00	447,363.93	2,412,272.93	2,122,001.27	290,271.66
Undist. Expend. - Custodial Services					
Salaries	5,205,663.00	(288,397.26)	4,917,265.74	4,902,010.30	15,255.44
Salaries of Secretarial and Clerical Assistants	-	68,932.96	68,932.96	68,932.96	-
Salaries of Non-instructional Aides	29,131.00	(882.35)	28,248.65	20,692.21	7,556.44
Purchased Professional and Technical Services	20,000.00	-	20,000.00	19,954.70	45.30
Cleaning, Repair and Maintenance Services	380,000.00	(163,013.75)	216,986.25	179,682.09	37,304.16
Rental of Land, Building & Other than Lease Purchases	71,500.00	17,875.00	89,375.00	89,375.00	-
Other Purchased Property Services	429,000.00	(4,875.00)	424,125.00	421,803.95	2,321.05
Insurance	794,628.00	110,331.00	904,959.00	904,503.00	456.00
Miscellaneous Purchased Services	15,000.00	70.00	15,070.00	7,712.99	7,357.01
General Supplies	379,500.00	327,030.20	706,530.20	663,439.39	43,090.81
Energy - Natural Gas	675,000.00	32,000.00	707,000.00	643,460.50	63,539.50
Energy - Electricity	3,700,000.00	(229,631.00)	3,470,369.00	3,312,019.03	158,349.97
Energy - Oil	28,000.00	-	28,000.00	3,393.29	24,606.71
Energy - Gasoline	165,000.00	-	165,000.00	146,828.97	18,171.03
Increase Maintenance Reserve	600,000.00	-	600,000.00	-	600,000.00
Total Undist. Expend. - Custodial Services	12,492,422.00	(130,560.20)	12,361,861.80	11,383,808.38	978,053.42
Undist. Expend. - Care and Upkeep of Grounds					
Cleaning, Repair, and Maintenance Services	147,000.00	(71,800.00)	75,200.00	-	75,200.00
Supplies and Materials	52,000.00	208.34	52,208.34	-	52,208.34
Total Undist. Expend. - Care and Upkeep of Grounds	199,000.00	(71,591.66)	127,408.34	-	127,408.34

CITY OF VINELAND BOARD OF EDUCATION  
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 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Security	\$ 1,528,363.00	\$ 7,058.59	\$ 1,535,421.59	\$ 1,488,097.98	\$ 47,323.61
Salaries	15,000.00	-	15,000.00	-	15,000.00
Purchased Professional & Technical Services	55,880.00	(8,574.38)	47,305.62	37,941.37	9,364.25
General Supplies	5,000.00	-	5,000.00	-	5,000.00
Other Objects	1,604,243.00	(1,515.79)	1,602,727.21	1,526,039.35	76,687.86
Total Undist. Expend. - Security	16,260,574.00	243,696.28	16,504,270.28	15,031,849.00	1,472,421.28
Total Undist. Expend. - Oper. & Maint. Of Plant					
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Bet. Home and School) - Regular	3,251,041.00	597,760.41	3,848,801.41	3,839,047.24	9,754.17
Sal. For Non-Instructional Aides	595,337.00	(88,700.00)	506,637.00	480,164.22	26,472.78
Sal. For Pup. Trans. (Bet. Home and School) - Special	649,394.00	8,071.29	657,465.29	657,465.29	-
Sal. For Pup. Trans. (Other than Bet. Home and School)	74,153.00	146,370.40	220,523.40	215,203.41	5,319.99
Management Fees - ESC & CTSA Transportation Programs	27,062.00	-	27,062.00	15,650.46	11,411.54
Cleaning, Repair and Maintenance Services	225,000.00	36,337.18	261,337.18	218,769.27	42,567.91
Contract Services - (Between Home and School) - Vendors	695,470.00	(77,945.29)	617,524.71	447,375.98	170,148.73
Contract Services - (Other than Between Home & School)-Vendors	15,000.00	(500.00)	14,500.00	-	14,500.00
Contract Services - (Between Home and Sch) - Joint Agrmts	4,000.00	-	4,000.00	-	4,000.00
Contr Serv (Spl. Ed. Students) - Vendors	66,974.00	(66,974.00)	-	-	-
Contr Serv (Spl. Ed. Students) - Joint Agrmt	1,884,710.00	(399,678.00)	1,485,032.00	1,485,031.83	0.17
Contr Serv. - Aid in Lieu Payments - Non-Public Schools	205,920.00	(61,350.00)	144,570.00	144,067.35	502.65
Misc. Purchased Serv. - Transportation	622,409.00	(374,540.10)	247,868.90	224,058.87	23,810.03
Supplies and Materials	55,650.00	(3,000.00)	52,650.00	28,987.62	23,662.38
Transportation Supplies	712,264.00	761,118.18	1,473,382.18	1,431,738.61	41,643.57
Other Objects	18,500.00	-	18,500.00	17,959.00	541.00
Total Undist. Expend. - Student Transportation Serv.	9,102,884.00	476,970.07	9,579,854.07	9,205,519.15	374,334.92
UNALLOCATED BENEFITS					
Group Insurance	323,068.00	(18,177.22)	304,890.78	304,815.08	75.70
Social Security Contributions	2,233,788.00	(160,439.18)	2,073,348.82	2,072,471.01	877.81
Other Retirement Contributions - PERS	3,355,321.00	(161,118.05)	3,194,202.95	3,194,202.08	0.87
Workmen's Compensation	1,627,896.00	(128,548.00)	1,499,348.00	1,451,322.30	48,025.70
Health Benefits	26,517,817.00	1,681,455.84	28,199,272.84	27,774,626.34	424,646.50
Tuition Reimbursement	204,078.00	7,195.53	211,273.53	211,273.53	-
Other Employee Benefits	58,541.00	(27,258.76)	31,282.24	31,190.35	91.89
TOTAL UNALLOCATED BENEFITS	34,320,509.00	1,193,110.16	35,513,619.16	35,039,900.69	473,718.47
On-behalf TPAF OPEB (Post Retirement Medical) Contrib. (non-budgeted)	-	-	-	5,243,528.00	(5,243,528.00)
On-behalf TPAF Pension Contributions (non-budgeted)	-	-	-	4,637,223.00	(4,637,223.00)
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	5,328,256.80	(5,328,256.80)
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	15,209,007.80	(15,209,007.80)
TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	34,320,509.00	1,193,110.16	35,513,619.16	50,248,908.49	(14,735,289.33)
TOTAL UNDISTRIBUTED EXPENDITURES	97,124,838.00	1,582,110.32	98,706,948.32	108,805,573.74	(10,098,625.42)
TOTAL GENERAL CURRENT EXPENSE	162,828,330.00	1,201,234.17	164,029,564.17	173,291,252.38	(9,261,688.21)

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
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 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
CAPITAL OUTLAY					
Equipment					
Regular Programs - Instruction:					
Grades 1-5	\$ -	\$ 10,310.00	\$ 10,310.00	\$ 10,247.00	\$ 63.00
Grades 9-12	-	21,300.00	21,300.00	21,300.00	-
Undistributed Expenditures - Central Services	31,469.00	(6,852.49)	24,616.51	5,147.51	19,469.00
Undistributed Expenditures - Admin. Info. Tech.	67,700.00	239,612.83	307,312.83	223,210.63	84,102.20
Undistributed Expenditures - Required Maintenance for School Facilities	75,000.00	4,000.00	79,000.00	23,967.50	55,032.50
Undistributed Expenditures - Custodial Services	20,000.00	-	20,000.00	-	20,000.00
Undistributed Expenditures - Care and Upkeep of Grounds	8,000.00	-	8,000.00	-	8,000.00
Undistributed Expenditures - Security	-	15,000.00	15,000.00	-	15,000.00
School Buses - Regular	990,000.00	32,587.00	1,022,587.00	1,001,843.80	20,743.20
School Buses - Special	250,000.00	-	250,000.00	214,314.96	35,685.04
Total Equipment	1,442,169.00	315,957.34	1,758,126.34	1,500,031.40	258,094.94
Facilities Acquisition and Construction Services					
Construction Services	500,000.00	1,053,005.29	1,553,005.29	1,448,675.35	104,329.94
Buildings Other than Lease Purchase Agreement	1,600,000.00	-	1,600,000.00	1,576,878.07	23,121.93
Increase in Capital Reserve	600,800.00	-	600,800.00	-	600,800.00
Total Facilities Acquisition and Construction Services	2,700,800.00	1,053,005.29	3,753,805.29	3,025,553.42	728,251.87
TOTAL CAPITAL OUTLAY	4,142,969.00	1,368,962.63	5,511,931.63	4,525,584.82	986,346.81

CITY OF VINELAND BOARD OF EDUCATION  
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 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>SPECIAL SCHOOLS</b>					
Accred. Even./Adult H.S./Post-Grad.-Inst.	\$ 54,069.00	\$ (1,054.50)	\$ 53,014.50	\$ 6,699.00	\$ 46,315.50
Salaries of Teachers	4,500.00	-	4,500.00	-	4,500.00
Other Purchased Services (400-500 series)	6,577.00	-	6,577.00	-	6,577.00
General Supplies	65,146.00	(1,054.50)	64,091.50	6,699.00	57,392.50
Total Accred. Even./Adult H.S./Post-Grad.-Inst.					
Accred. Even./Adult H.S./Post-Grad.-Supp. Service	6,000.00	-	6,000.00	492.00	5,508.00
Salaries	2,000.00	-	2,000.00	-	2,000.00
Purchased Professional and Technical Services	-	91,586.00	91,586.00	-	91,586.00
Rental	136,025.00	(126,200.00)	9,825.00	1,200.00	8,625.00
Other Purchased Services (400-500 series)	4,500.00	(4,500.00)	-	-	-
Supplies and Materials	148,525.00	(39,114.00)	109,411.00	1,692.00	107,719.00
Total Accred. Even./Adult H.S./Post-Grad.-Supp. Service	213,671.00	(40,168.50)	173,502.50	8,391.00	165,111.50
Total Accred. Even./Adult H.S./Post-Grad.					
General Education Development (GED) Test Centers - Support Services	12,500.00	8,454.50	20,954.50	20,892.00	62.50
Salaries	17,500.00	(1,700.00)	15,800.00	15,770.00	30.00
Supplies and Materials	30,000.00	6,754.50	36,754.50	36,662.00	92.50
Total Educational Development (GED) Test Centers - Support Services	243,671.00	(33,414.00)	210,257.00	45,053.00	165,204.00
TOTAL SPECIAL SCHOOLS	2,403,671.00	(200,000.00)	2,203,671.00	1,916,194.00	287,477.00
Transfer of Funds to Charter Schools	169,618,641.00	2,336,782.80	171,955,423.80	179,778,084.20	(7,822,660.40)
Total Expenditures	(11,480,439.00)	(2,336,782.80)	(13,817,221.80)	(3,988,558.49)	9,828,663.31
Excess (Deficiency) of Revenues Over (Under) Expenditures					
Other Financing Sources (Uses):					
Operating Transfer In:					
Contribution to SBB (School Based Budget) - General Fund	90,208,100.00	57,766.35	90,265,866.35	89,817,759.86	(448,106.49)
Contribution to SBB (School Based Budget) - Special Revenue Fund	2,652,152.00	-	2,652,152.00	2,637,619.66	(14,532.34)
Transferred from SES Fund	-	-	-	173,972.54	173,972.54
Operating Transfers Out:					
Transfer to Sp. Revenue Fund - Inclusion	(931,362.00)	-	(931,362.00)	(931,362.00)	-
Contribution to SBB (School Based Budget)	(90,208,100.00)	(57,766.35)	(90,265,866.35)	(89,817,759.86)	448,106.49
Total Other Financing Sources (Uses)	1,720,790.00	-	1,720,790.00	1,880,230.20	159,440.20

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
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 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (9,759,649.00)	\$ (2,336,782.80)	\$ (12,096,431.80)	\$ (2,108,328.29)	\$ 9,988,103.51
Fund Balances, July 1	26,906,385.75		26,906,385.75	26,906,385.75	-
Fund Balances, June 30	\$ 17,146,736.75	\$ (2,336,782.80)	\$ 14,809,953.95	\$ 24,798,057.46	\$ 9,988,103.51
Recapitulation:					
Reserve for Encumbrances	\$ -	\$ (2,336,782.80)	\$ (2,336,782.80)	\$ (2,336,782.80)	\$ -
Budgeted Capital Reserve	(1,000,000.00)		(1,000,000.00)	(1,000,000.00)	-
Budgeted Fund Balance	(8,759,649.00)		(8,759,649.00)	1,228,454.51	9,988,103.51
	\$ (9,759,649.00)	\$ (2,336,782.80)	\$ (12,096,431.80)	\$ (2,108,328.29)	\$ 9,988,103.51

Nonspendable Fund Balance:	
Inventory	\$ 455,142.95
Restricted Fund Balance:	
Maintenance Reserve	600,000.00
Capital Reserve	2,602,174.70
Reserve for Excess Surplus	7,207,174.43
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	7,627,744.70
Assigned Fund Balance:	
Encumbrances	762,417.86
Designated for Subsequent Year's Expenditures	1,541,020.30
Unassigned Fund Balance	4,002,382.52
Total	24,798,057.46
Reconciliation to Governmental Funds Statements (GAAP):	
Fiscal Year 2013 Last two State Aid Payment not Recognized on GAAP Basis	(13,324,617.40)
Fund Balance per Governmental Funds (GAAP)	\$ 11,473,440.06

CITY OF VINELAND SCHOOL DISTRICT  
 COMBINING BUDGET TRANSFER SCHEDULE  
 GENERAL FUND  
 FOR FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund
<b>Local Sources:</b>												
Local Tax Levy	\$ 21,731,439.00	\$ -	\$ 21,731,439.00	\$ -	\$ -	\$ 21,731,439.00	\$ 21,731,439.00	\$ -	\$ 21,731,439.00	\$ -	\$ -	\$ 21,731,439.00
Tuition	400,000.00	-	400,000.00	400,000.00	-	400,000.00	400,000.00	-	400,000.00	-	-	1,286,978.68
GED Testing Center Fees	30,000.00	-	30,000.00	30,000.00	-	30,000.00	30,000.00	-	30,000.00	-	-	22,586.00
Interest Earned on Capital Reserve Funds	800.00	-	800.00	800.00	-	800.00	800.00	-	800.00	-	-	800.00
Miscellaneous	275,000.00	-	275,000.00	275,000.00	-	275,000.00	275,000.00	-	275,000.00	-	-	729,163.90
Total - Local Sources	22,437,239.00	-	22,437,239.00	22,437,239.00	-	22,437,239.00	22,437,239.00	-	22,437,239.00	-	-	23,764,987.48
<b>State Sources:</b>												
Equalization Aid	86,869,854.00	-	86,869,854.00	86,869,854.00	-	86,869,854.00	86,869,854.00	-	86,869,854.00	-	-	86,869,854.00
Tuition Aid	4,272,796.00	-	4,272,796.00	4,272,796.00	-	4,272,796.00	4,272,796.00	-	4,272,796.00	-	-	4,272,796.00
Special Education	5,006,303.00	-	5,006,303.00	5,006,303.00	-	5,006,303.00	5,006,303.00	-	5,006,303.00	-	-	5,006,303.00
Security Aid	2,952,237.00	-	2,952,237.00	2,952,237.00	-	2,952,237.00	2,952,237.00	-	2,952,237.00	-	-	2,952,237.00
Adjustment Aid	36,147,049.00	-	36,147,049.00	36,147,049.00	-	36,147,049.00	36,147,049.00	-	36,147,049.00	-	-	36,147,049.00
Extraordinary Aid	275,500.00	-	275,500.00	275,500.00	-	275,500.00	275,500.00	-	275,500.00	-	-	969,071.00
Other State Aids	-	-	-	-	-	-	-	-	-	-	-	2,783.00
Additional Non Public Transportation Aid	-	-	-	-	-	-	-	-	-	-	-	51,555.15
TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	5,243,528.00
Teachers Pension & Annuity Fund (On-Behalf-Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	4,637,223.00
Residuals/TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	8,326,256.00
Total State Sources	135,527,739.00	-	135,527,739.00	135,527,739.00	-	135,527,739.00	135,527,739.00	-	135,527,739.00	-	-	151,479,655.95
<b>Federal Sources:</b>												
Medical Assistance Program	166,585.00	-	166,585.00	166,585.00	-	166,585.00	166,585.00	-	166,585.00	-	-	533,263.28
Total - Federal Sources	166,585.00	-	166,585.00	166,585.00	-	166,585.00	166,585.00	-	166,585.00	-	-	533,263.28
Total Revenues	159,126,563.00	-	159,126,563.00	159,126,563.00	-	159,126,563.00	159,126,563.00	-	159,126,563.00	-	-	175,777,896.71
<b>EXPENDITURES:</b>												
Current Expense:												
Instruction	2,371,497.00	-	2,371,497.00	2,371,497.00	-	2,371,497.00	2,371,497.00	-	2,371,497.00	-	-	2,391,944.58
Preschool/Kindergarten	11,534,029.00	-	11,534,029.00	11,534,029.00	-	11,534,029.00	11,534,029.00	-	11,534,029.00	-	-	11,837,783.90
Grades 1-5 - Salaries of Teachers	9,142,463.00	-	9,142,463.00	9,142,463.00	-	9,142,463.00	9,142,463.00	-	9,142,463.00	-	-	9,465,529.78
Grades 6-8 - Salaries of Teachers	277,114.00	-	277,114.00	277,114.00	-	277,114.00	277,114.00	-	277,114.00	-	-	10,322,673.52
Grades 9-12 - Salaries of Teachers	75,000.00	-	75,000.00	75,000.00	-	75,000.00	75,000.00	-	75,000.00	-	-	-
Salaries of Teachers	180,000.00	-	180,000.00	180,000.00	-	180,000.00	180,000.00	-	180,000.00	-	-	103,320.00
Purchased Professional-Educational Services	500.00	-	500.00	500.00	-	500.00	500.00	-	500.00	-	-	6,643.95
Other Purchased Services (400-500 series)	138,000.00	-	138,000.00	138,000.00	-	138,000.00	138,000.00	-	138,000.00	-	-	868,985.25
Regular Programs - Undistributed Instruction	8,025.00	-	8,025.00	8,025.00	-	8,025.00	8,025.00	-	8,025.00	-	-	9,646.10
Purchased Professional-Educational Services	105,780.00	-	105,780.00	105,780.00	-	105,780.00	105,780.00	-	105,780.00	-	-	426,175.44
Travel	1,076,481.00	-	1,076,481.00	1,076,481.00	-	1,076,481.00	1,076,481.00	-	1,076,481.00	-	-	736.16
General Supplies	11,000.00	-	11,000.00	11,000.00	-	11,000.00	11,000.00	-	11,000.00	-	-	3,169,886.85
Textbooks	165,000.00	-	165,000.00	165,000.00	-	165,000.00	165,000.00	-	165,000.00	-	-	133,720.19
Other Objects	7,000.00	-	7,000.00	7,000.00	-	7,000.00	7,000.00	-	7,000.00	-	-	20,041.59
Total Regular Programs - Instruction	1,888,400.00	-	1,888,400.00	1,888,400.00	-	1,888,400.00	1,888,400.00	-	1,888,400.00	-	-	38,832,755.70
<b>SPECIAL EDUCATION - INSTRUCTION</b>												
Classics - Mild	515,134.00	-	515,134.00	515,134.00	-	515,134.00	515,134.00	-	515,134.00	-	-	485,456.04
Salaries of Teachers	520,376.00	-	520,376.00	520,376.00	-	520,376.00	520,376.00	-	520,376.00	-	-	482,300.63
Other Salaries for Instruction	16,650.00	-	16,650.00	16,650.00	-	16,650.00	16,650.00	-	16,650.00	-	-	3,514.05
Other Purchased Services (400-500 series)	40,745.00	-	40,745.00	40,745.00	-	40,745.00	40,745.00	-	40,745.00	-	-	30,758.14
General Supplies	3,500.00	-	3,500.00	3,500.00	-	3,500.00	3,500.00	-	3,500.00	-	-	-
Textbooks	9,950.00	-	9,950.00	9,950.00	-	9,950.00	9,950.00	-	9,950.00	-	-	3,998.76
Other Objects	1,106,355.00	-	1,106,355.00	1,106,355.00	-	1,106,355.00	1,106,355.00	-	1,106,355.00	-	-	1,006,027.62
Total Cognitive - Mild	408,385.00	-	408,385.00	408,385.00	-	408,385.00	408,385.00	-	408,385.00	-	-	408,018.53
Cognitive - Moderate	286,488.00	-	286,488.00	286,488.00	-	286,488.00	286,488.00	-	286,488.00	-	-	283,851.35
Other Salaries for Instruction	14,450.00	-	14,450.00	14,450.00	-	14,450.00	14,450.00	-	14,450.00	-	-	15,885.85
Other Purchased Services (400-500 series)	19,550.00	-	19,550.00	19,550.00	-	19,550.00	19,550.00	-	19,550.00	-	-	16,424.61
General Supplies	800.00	-	800.00	800.00	-	800.00	800.00	-	800.00	-	-	479.97
Textbooks	5,500.00	-	5,500.00	5,500.00	-	5,500.00	5,500.00	-	5,500.00	-	-	708,750.31
Other Objects	733,163.00	-	733,163.00	733,163.00	-	733,163.00	733,163.00	-	733,163.00	-	-	1,541,796.77
Total Cognitive - Moderate	1,850,109.00	-	1,850,109.00	1,850,109.00	-	1,850,109.00	1,850,109.00	-	1,850,109.00	-	-	803,413.54
Learning and/or Language Disabilities:												
Salaries of Teachers	905,304.00	-	905,304.00	905,304.00	-	905,304.00	905,304.00	-	905,304.00	-	-	859,701.00
Other Salaries for Instruction	76,600.00	-	76,600.00	76,600.00	-	76,600.00	76,600.00	-	76,600.00	-	-	56,563.99
Other Purchased Services (400-500 series)	10,420.00	-	10,420.00	10,420.00	-	10,420.00	10,420.00	-	10,420.00	-	-	6,224.15
General Supplies	8,550.00	-	8,550.00	8,550.00	-	8,550.00	8,550.00	-	8,550.00	-	-	3,424.62
Textbooks	2,858,873.00	-	2,858,873.00	2,858,873.00	-	2,858,873.00	2,858,873.00	-	2,858,873.00	-	-	2,413,339.66
Other Objects	1,850,109.00	-	1,850,109.00	1,850,109.00	-	1,850,109.00	1,850,109.00	-	1,850,109.00	-	-	1,541,796.77
Total Learning and/or Language Disabilities	5,500.00	-	5,500.00	5,500.00	-	5,500.00	5,500.00	-	5,500.00	-	-	6,224.15

CITY OF VINELAND SCHOOL DISTRICT  
COMBINING BUDGET TRANSFER SCHEDULE  
GENERAL FUND  
FOR FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund
<b>Auditory Impairments:</b>												
Salaries of Teachers	\$ 188,757.00	\$ 188,757.00	\$ 17,058.20	\$ -	\$ -	\$ 17,058.20	\$ -	\$ 205,815.20	\$ 205,815.20	\$ 204,731.75	\$ 204,731.75	
Other Salaries for Instruction	414,560.00	414,560.00	14,108.91	-	-	14,108.91	-	428,668.91	428,668.91	428,579.08	428,579.08	
Other Purchased Services (400-500 series)	6,800.00	6,800.00	(4,000.00)	-	-	(4,000.00)	-	2,800.00	2,800.00	90.00	90.00	
General Supplies	10,160.00	10,160.00	356.08	-	-	356.08	-	10,516.08	10,516.08	7,319.12	7,319.12	
Textbooks	6,600.00	6,600.00	(740.00)	-	-	(740.00)	-	5,860.00	5,860.00	4,977.56	4,977.56	
Other Objects	1,620.00	1,620.00	-	-	-	-	-	1,620.00	1,620.00	542.91	542.91	
Total Auditory Impairments	287,497.00	287,497.00	26,783.19	-	-	26,783.19	-	655,280.19	655,280.19	646,240.42	646,240.42	
<b>Behavioral Disabilities:</b>												
Salaries of Teachers	867,375.00	867,375.00	10,651.18	68,891.37	70,542.55	70,542.55	109,010.37	878,028.18	878,028.18	879,039.55	879,039.55	
Other Salaries for Instruction	617,571.00	617,571.00	(26,856.69)	13,920.00	(26,856.69)	(26,856.69)	27,340.00	590,714.31	590,714.31	590,404.96	590,404.96	
Other Purchased Services (400-500 series)	6,450.00	6,450.00	(1,040.08)	-	-	(1,040.08)	-	5,409.92	5,409.92	1,754.89	1,754.89	
General Supplies	32,590.00	32,590.00	22,944.00	29,725.00	25,809.00	25,809.00	-	25,809.00	25,809.00	21,195.33	21,195.33	
Textbooks	3,700.00	3,700.00	(200.00)	-	-	(200.00)	-	3,500.00	3,500.00	1,843.79	1,843.79	
Other Objects	9,400.00	9,400.00	(1,419.00)	112,546.37	(25,645.59)	86,900.78	166,062.37	7,981.00	167,526.78	5,305.67	16,652,242.83	
Total Behavioral Disabilities	1,537,085.00	1,537,085.00	1,550,625.00	112,546.37	(25,645.59)	86,900.78	166,062.37	1,571,443.41	1,571,443.41	1,489,533.82	1,489,533.82	
<b>Resource Room/Resource Center:</b>												
Salaries of Teachers	7,291,288.00	7,291,288.00	(100,326.61)	-	(100,326.61)	(100,326.61)	-	7,190,961.39	7,190,961.39	7,186,698.76	7,186,698.76	
Other Salaries for Instruction	829,995.00	829,995.00	89,280.60	89,280.60	89,280.60	89,280.60	-	919,278.60	919,278.60	914,265.39	914,265.39	
Other Purchased Services (400-500 series)	134,540.00	134,540.00	(7,618.00)	-	-	(7,618.00)	-	126,922.00	126,922.00	126,922.00	126,922.00	
General Supplies	16,840.00	16,840.00	(25,258.89)	-	(25,258.89)	(25,258.89)	-	108,281.11	108,281.11	95,330.84	95,330.84	
Textbooks	16,840.00	16,840.00	(7,607.90)	-	(7,607.90)	(7,607.90)	-	9,232.10	9,232.10	7,443.51	7,443.51	
Other Objects	25,290.00	25,290.00	(9,064.00)	-	-	(9,064.00)	-	16,226.00	16,226.00	7,150.98	7,150.98	
Total Resource Room/Resource Center	8,304,956.00	8,304,956.00	8,304,956.00	-	(56,591.80)	(56,591.80)	-	8,248,364.20	8,248,364.20	8,214,569.50	8,214,569.50	
<b>Autism:</b>												
Salaries of Teachers	641,382.00	641,382.00	(50,790.52)	3,807.00	3,807.00	3,807.00	166,173.00	590,591.48	590,591.48	590,128.95	590,128.95	
Other Salaries for Instruction	888,509.00	888,509.00	(208,267.24)	(66,588.95)	(66,588.95)	(66,588.95)	5,000.00	680,241.76	680,241.76	670,191.39	670,191.39	
Purchased Professional/Educational Services	5,000.00	5,000.00	-	-	-	-	-	5,000.00	5,000.00	-	-	
Other Purchased Services (400-500 series)	11,600.00	11,600.00	-	-	-	-	-	11,600.00	11,600.00	-	-	
General Supplies	48,000.00	48,000.00	(3,975.00)	-	-	(3,975.00)	-	44,025.00	44,025.00	35,827.39	35,827.39	
Textbooks	9,400.00	9,400.00	(3,000.00)	-	-	(3,000.00)	-	6,400.00	6,400.00	6,019.96	6,019.96	
Other Objects	10,400.00	10,400.00	(3,000.00)	-	-	(3,000.00)	-	7,400.00	7,400.00	2,543.23	2,543.23	
Total Autism	1,610,366.00	1,610,366.00	(262,057.76)	3,807.00	(262,057.76)	(262,057.76)	-	1,348,308.24	1,348,308.24	1,289,710.92	1,289,710.92	
<b>Preschool Disabilities - Part-Time:</b>												
Salaries of Teachers	162,366.00	162,366.00	-	3,807.00	3,807.00	3,807.00	166,173.00	166,173.00	166,173.00	166,173.00	166,173.00	
Other Salaries for Instruction	538,768.00	538,768.00	-	(66,588.95)	(66,588.95)	(66,588.95)	5,000.00	472,179.05	472,179.05	446,961.56	446,961.56	
General Supplies	5,000.00	5,000.00	-	-	-	-	-	5,000.00	5,000.00	1,754.84	1,754.84	
Total Preschool Disabilities - Part-Time	708,134.00	708,134.00	-	(62,781.95)	(62,781.95)	(62,781.95)	5,000.00	643,352.05	643,352.05	614,889.40	614,889.40	
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	759,670.00	16,779,295.00	17,538,965.00	49,764.42	(860,353.46)	(810,589.04)	809,434.42	15,918,945.54	16,728,379.96	15,788,212.25	16,568,810.76	
<b>Basic Skills/Remedial - Instruction</b>												
Salaries of Teachers	3,142,361.00	3,142,361.00	(314,733)	(148,639.42)	(148,639.42)	(314,733)	260,164.58	3,142,046.27	3,142,046.27	3,142,041.35	3,395,804.76	
General Supplies	17,995.00	17,995.00	(3,201.62)	-	(3,201.62)	(3,201.62)	-	14,793.38	14,793.38	12,240.33	12,240.33	
Total Basic Skills/Remedial - Instruction	3,160,356.00	3,160,356.00	(3,516.35)	(148,639.42)	(148,639.42)	(3,516.35)	260,164.58	3,156,839.65	3,147,004.23	3,154,281.68	3,408,045.09	
<b>Bilingual Education - Instruction</b>												
Salaries of Teachers	2,375,217.00	2,375,217.00	54,118.27	10,830.50	10,830.50	54,118.27	105,012.00	2,429,335.27	2,429,335.27	2,413,260.54	2,413,260.54	
Other Salaries for Instruction	44,123.00	44,123.00	(1,956.00)	-	-	(1,956.00)	-	42,167.00	42,167.00	42,556.86	42,556.86	
General Supplies	60,700.00	60,700.00	(4,484.88)	-	-	(4,484.88)	-	56,215.12	56,215.12	47,842.77	47,842.77	
Textbooks	14,070.00	14,070.00	-	-	-	-	-	14,070.00	14,070.00	-	-	
Total Bilingual Education - Instruction	2,481,510.00	2,481,510.00	(48,067.39)	10,830.50	10,830.50	48,067.39	105,012.00	2,529,607.99	2,529,607.99	2,503,660.17	2,503,660.17	
<b>School-Spon. Co-curricular Activs. - Inst.</b>												
Salaries	368,280.00	368,280.00	(92,060.75)	10,830.50	(92,060.75)	(92,060.75)	15,430.50	276,199.25	276,199.25	205,645.90	221,076.40	
Purchased Services (300-500 series)	28,350.00	28,350.00	-	-	-	-	-	28,350.00	28,350.00	23,191.71	23,191.71	
Supplies and Materials	16,300.00	16,300.00	(40,057.44)	40,057.44	40,057.44	40,057.44	-	56,357.44	56,357.44	50,050.80	50,050.80	
Other Objects	9,400.00	9,400.00	(342.00)	-	-	(342.00)	-	9,058.00	9,058.00	5,079.30	5,079.30	
Total School-Spon. Co-curricular Activs. - Inst.	422,330.00	422,330.00	(52,365.31)	10,830.50	(52,365.31)	(41,534.81)	15,430.50	369,964.69	369,964.69	283,967.71	299,398.21	
<b>School-Spon. Co-curricular Athletics - Inst.</b>												
Salaries	550,857.00	550,857.00	(132,848.83)	28,850.00	(132,848.83)	(103,998.83)	105,012.00	416,007.17	416,007.17	417,353.99	421,119.69	
Purchased Services (300-500 series)	163,150.00	163,150.00	(13,000.00)	-	-	(13,000.00)	-	150,150.00	150,150.00	148,000.00	152,150.00	
Supplies and Materials	53,350.00	53,350.00	(13,820.00)	-	-	(13,820.00)	-	39,530.00	39,530.00	68,925.77	68,925.77	
Other Objects	7,350.00	7,350.00	(7,350.00)	-	-	(7,350.00)	-	7,350.00	7,350.00	6,960.98	6,960.98	
Total School-Spon. Co-curricular Athletics - Inst.	774,707.00	774,707.00	(166,018.83)	28,850.00	(166,018.83)	(134,168.83)	105,012.00	610,036.34	610,036.34	641,240.74	648,146.46	
<b>Other Instructional Programs - Instruction</b>												
Salaries	96,830.00	96,830.00	(27,353.00)	(363,580.00)	(363,580.00)	(363,580.00)	811,420.00	69,577.00	880,997.00	90,521.85	861,650.13	
Other Instructional Programs - Instruction	96,830.00	96,830.00	(27,353.00)	(363,580.00)	(363,580.00)	(363,580.00)	811,420.00	69,577.00	880,997.00	90,521.85	861,650.13	
Total Other Instructional Programs - Instruction	1,175,000.00	1,175,000.00	(27,353.00)	(727,160.00)	(727,160.00)	(727,160.00)	1,622,840.00	139,154.00	1,622,840.00	181,043.70	1,723,300.26	
<b>Summer School - Instruction</b>												
Salaries of Teachers	90,000.00	90,000.00	-	(47,482.25)	(47,482.25)	(47,482.25)	42,517.75	42,517.75	42,517.75	35,916.50	35,916.50	
Other Salaries for Instruction	7,000.00	7,000.00	-	-	-	-	-	7,000.00	7,000.00	2,988.00	2,988.00	
General Supplies	2,500.00	2,500.00	-	-	-	-	-	2,500.00	2,500.00	-	-	
Total Summer School - Instruction	99,500.00	99,500.00	-	(47,482.25)	(47,482.25)	(47,482.25)	42,517.75	52,017.75	52,017.75	38,904.50	38,904.50	
<b>Summer School - Support</b>												
Salaries	95,000.00	95,000.00	-	(15,986.68)	(15,986.68)	(15,986.68)	79,013.32	79,013.32	79,013.32	68,488.00	68,488.00	
Other Summer School - Support	95,000.00	95,000.00	-	(15,986.68)	(15,986.68)	(15,986.68)	79,013.32	79,013.32	79,013.32	68,488.00	68,488.00	
Total Summer School - Support	194,500.00	194,500.00	-	(31,973.36)	(31,973.36)	(31,973.36)	158,026.64	158,026.64	158,026.64	136,976.00	136,976.00	
Total Summer School	194,500.00	194,500.00	-	(79,455.61)	(79,455.61)	(79,455.61)	133,041.36	133,041.36	133,041.36	107,412.50	107,412.50	

CITY OF VINELAND SCHOOL DISTRICT  
 BUDGET COMPARISON SCHEDULE  
 FOR FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund Fund 11 - 13	Total General Fund	Blended Resource Fund 15	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
Alternative Education Program - Instruction												
Salaries of Teachers	\$ 1,053,750.00	\$ 1,053,750.00	\$ -	\$ 1,053,750.00	\$ -	\$ 1,053,750.00	\$ 1,189,718.43	\$ -	\$ 1,189,718.43	\$ 1,189,676.93	\$ -	\$ 1,189,676.93
Total Alternative Education Program - Instruction	1,053,750.00	1,053,750.00	-	1,053,750.00	-	1,053,750.00	1,189,718.43	-	1,189,718.43	1,189,676.93	-	1,189,676.93
Total Alternative Education Program	5,560,896.00	65,703,432.00	60,142,806.00	360,316.35	(20,559.80)	360,276.15	5,200,568.65	60,122,046.20	65,322,615.85	59,794,020.39	64,483,75.00	64,483,75.00
Undistributed Expenditures - Instruction:												
Tuition to Other LEAs Within the State - Regular	45,000.00	45,000.00	-	196,209.54	-	196,209.54	241,209.54	-	241,209.54	145,438.61	-	145,438.61
Tuition to Other LEAs Within the State - Special	25,000.00	25,000.00	-	117,419.60	-	117,419.60	142,419.60	-	142,419.60	100,782.98	-	100,782.98
Tuition to County Voc. School Dist. - Regular	290,000.00	290,000.00	-	145,000.00	-	145,000.00	435,000.00	-	435,000.00	430,449.00	-	430,449.00
Tuition to County Voc. School Dist. - Special	8,000.00	8,000.00	-	3,000.00	-	3,000.00	3,000.00	-	3,000.00	3,000.00	-	3,000.00
Tuition to CSSD & Regional Schools	2,862,022.00	2,862,022.00	-	90,788.40	-	90,788.40	2,171,233.60	-	2,171,233.60	2,131,933.24	-	2,131,933.24
Tuition to Private Schools for the Disabled - Within State	5,200,000.00	5,200,000.00	-	(415,842.00)	-	(415,842.00)	4,784,158.00	-	4,784,158.00	3,556,826.05	-	3,556,826.05
Tuition to Private Schools for the Disabled & Other LEA - Sp/LOIS St	100,000.00	100,000.00	-	(100,000.00)	-	(100,000.00)	-	-	-	-	-	-
Tuition - State Facilities	202,341.00	202,341.00	-	100.00	-	100.00	202,441.00	-	202,441.00	202,341.06	-	202,341.06
Tuition - Other	120,000.00	120,000.00	-	(107,948.96)	-	(107,948.96)	12,051.04	-	12,051.04	-	-	-
Total Undistributed Expenditures - Instruction	8,369,363.00	8,369,363.00	-	(20,650.22)	-	(20,650.22)	8,148,512.78	-	8,148,512.78	6,726,090.94	-	6,726,090.94
Undist. Expend. - Attend. & Social Work												
Salaries	6,000.00	572,249.00	572,249.00	20,669.51	(5,515.28)	15,154.23	26,669.51	566,733.72	593,403.23	566,594.39	593,250.79	
Salaries of Drop-Out Prevention Officer/Coordinators		76,267.00	76,267.00		973.97	77,240.97		77,240.97	77,240.94		77,240.94	
Other Purchased Services (400-500 series)		5,900.00	5,900.00		(3,644.00)	2,256.00		1,656.00	1,656.00		405.48	
Supplies and Materials		5,300.00	5,300.00		(6,483.41)	(1,183.41)		645,972.59	672,642.10		644,483.75	
Total Undist. Expend. - Attend. & Social Work	6,000.00	664,466.00	664,466.00	20,669.51	(8,498.41)	12,171.10	26,669.51	645,972.59	672,642.10	644,483.75	671,180.15	
Undist. Expend. - Health Services												
Salaries	372,531.00	1,236,264.00	1,236,264.00	76,878.83	(85,679.79)	(8,800.96)	449,409.83	1,150,584.21	1,599,994.04	367,972.33	1,150,366.87	
Salaries of Social Services Coordinators	80,890.00	862,752.00	862,752.00	57,753.62	(5,962.12)	51,791.50	138,643.62	776,899.88	1,386,432.33	138,643.62	1,386,432.33	
Purchased Professional and Technical Services	250,394.00	251,744.00	251,744.00	189,289.00	(1,050.00)	188,249.00	439,693.00	300.00	439,993.00	411,657.25	411,657.25	
Other Purchased Services (400-500 series)	5,600.00	14,808.00	14,808.00	(2,731.27)	(1,698.00)	(4,429.27)	6,476.73	3,902.00	10,378.73	3,390.83	3,390.83	
Supplies and Materials	15,300.00	70,705.00	70,705.00	8,502.00	(18,381.89)	(9,879.89)	23,802.00	52,323.11	76,125.11	50,763.86	50,763.86	
Other Objects	9,400.00	9,400.00	9,400.00	(9,396.00)	-	(4.00)	4.00	-	4.00	3.95	3.95	
Total Undist. Expend. - Health Services	734,115.00	2,099,385.00	2,099,385.00	321,339.45	(113,805.07)	207,534.38	1,055,459.45	1,985,583.93	3,041,039.36	943,954.09	1,979,987.96	
Undist. Expend. - Speech, OT, PT & Related Services												
Salaries	1,322,885.00	1,322,885.00	1,322,885.00	(103,779.15)	-	(103,779.15)	1,219,105.85	-	1,219,105.85	1,212,274.05	-	1,212,274.05
Other Salaries	123,680.00	123,680.00	123,680.00	78,941.21	-	78,941.21	78,941.21	-	78,941.21	78,941.21	-	78,941.21
Purchased Professional - Educational Services	1,446,565.00	1,446,565.00	1,446,565.00	(95,000.00)	-	(95,000.00)	1,411,565.00	-	1,411,565.00	1,347,103.91	-	1,347,103.91
Other Purchased Services (400-500 series)												
Total Undist. Expend. - Speech, OT, PT & Related Services	1,446,565.00	1,446,565.00	1,446,565.00	(95,000.00)	-	(95,000.00)	1,411,565.00	-	1,411,565.00	1,347,103.91	-	1,347,103.91
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.												
Salaries	64,593.00	64,593.00	64,593.00	26,800.00	-	26,800.00	64,593.00	-	64,593.00	16,379.15	-	16,379.15
Other Salaries	572,000.00	572,000.00	572,000.00	2,000.00	-	2,000.00	26,800.00	-	26,800.00	26,637.25	-	26,637.25
Other Purchased Services (400-500 series)	565,593.00	565,593.00	565,593.00	23,927.00	-	23,927.00	615,360.00	-	615,360.00	397,757.15	-	397,757.15
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	1,192,186.00	1,192,186.00	1,192,186.00	52,727.00	-	52,727.00	94,393.00	-	94,393.00	440,732.15	-	440,732.15
Salaries of Other Professional Staff	167,882.00	2,897,428.00	2,897,428.00	3,485.79	(3,162.00)	323.79	167,882.00	2,813,031.79	2,890,913.79	160,673.06	2,812,637.41	
Salaries of Secretarial and Clerical Assistants	349,423.00	349,423.00	349,423.00	31,185.88	-	31,185.88	380,608.88	-	380,608.88	379,839.03	-	379,839.03
Other Salaries	7,500.00	10,733.00	10,733.00	(2,342.70)	-	(2,342.70)	8,390.30	-	8,390.30	6,420.69	-	6,420.69
Other Purchased Services (400-500 series)	175,382.00	3,270,770.00	3,270,770.00	3,446,152.00	(2,564.34)	2,564,341.00	7,500.00	28,625.66	36,125.66	25,328.54	25,328.54	
Supplies and Materials												
Total Undistributed Expenditures - Guidance Services	2,603,607.00	8,284,176.00	8,284,176.00	20,073.00	(26,602.63)	17,470.37	2,522,680.00	3,297,372.63	3,472,754.63	160,673.06	3,289,836.40	
Salaries of Other Professional Staff	284,176.00	284,176.00	284,176.00	(9,763.00)	-	(9,763.00)	274,413.00	-	274,413.00	2,638,115.86	-	2,638,115.86
Other Purchased Services (400-500 series)	18,375.00	163,155.00	163,155.00	(3,026.00)	-	(3,026.00)	160,129.00	-	160,129.00	160,128.86	-	160,128.86
Supplies and Materials	2,897,313.00	2,897,313.00	2,897,313.00	33,414.00	-	33,414.00	3,005,727.00	-	3,005,727.00	2,987,275.54	-	2,987,275.54
Undist. Expend. - Improvement of Inst. Serv.												
Salaries of Supervisor of Instruction	1,294,436.00	1,294,436.00	1,294,436.00	38,517.89	(1,660.00)	36,857.89	1,332,953.89	1,090.00	1,332,953.89	1,332,953.89	-	1,332,953.89
Salaries of Other Professional Staff	268,393.00	271,143.00	271,143.00	24,489.33	-	24,489.33	292,892.33	1,090.00	293,982.33	289,041.25	1,075.00	290,116.25
Salaries of Instructional Assistants	795,072.00	795,072.00	795,072.00	63,112.69	-	63,112.69	858,184.69	-	858,184.69	816,169.63	-	816,169.63
Salaries of other staff (Clerical Assistants)	9,000.00	9,000.00	9,000.00	(3,000.00)	-	(3,000.00)	6,000.00	-	6,000.00	6,000.00	-	6,000.00
Purchased Prof. Educational Services	25,000.00	25,000.00	25,000.00	(24,500.00)	-	(24,500.00)	500.00	-	500.00	108.94	-	108.94
Travel	51,250.00	51,250.00	51,250.00	211.00	-	211.00	23,650.54	-	23,650.54	23,233.22	-	23,233.22
Supplies and Materials	19,300.00	19,300.00	19,300.00	2,685.00	-	2,685.00	22,185.00	-	22,185.00	28,489.70	-	28,489.70
Other Objects	2,777,800.00	2,777,800.00	2,777,800.00	232,689.00	-	232,689.00	3,010,489.00	-	3,010,489.00	2,916,382.11	-	2,916,382.11
Total Undist. Expend. - Improvement of Inst. Serv.	2,777,800.00	2,777,800.00	2,777,800.00	232,689.00	(1,660.00)	231,029.00	3,010,489.00	1,090.00	3,011,579.00	2,916,382.11	1,075.00	2,917,457.11
Undist. Expend. - Edu. Media Serv/Sch. Library												
Salaries	76,160.00	1,026,510.00	1,026,510.00	28,897.37	(28,897.37)	76,160.00	76,160.00	979,247.37	1,065,407.37	42,215.25	979,105.93	
Salaries of Technology Coordinators	26,000.00	26,000.00	26,000.00	(6,000.00)	-	(6,000.00)	20,000.00	-	20,000.00	20,000.00	-	20,000.00
Salaries of Prof. (Tech. Prof.) Services	107,500.00	17,131.00	17,131.00	(6,777.00)	-	(6,777.00)	3,970.00	-	3,970.00	3,967.50	-	3,967.50
Other Purchased Services (400-500 series)	112,910.00	1,702,623.00	1,702,623.00	(7,077.00)	(4,645.97)	(11,722.97)	105,833.00	12,485.03	124,850.03	10,953.22	10,953.22	
Supplies and Materials	1,138,104.00	1,251,014.00	1,251,014.00	(7,077.00)	(7,257.04)	(14,334.04)	1,155,098.36	163,365.96	1,318,464.32	157,429.47	157,429.47	
Total Undist. Expend. - Edu. Media Serv/Sch. Library	1,138,104.00	1,251,014.00	1,251,014.00	(7,077.00)	(7,257.04)	(14,334.04)	1,155,098.36	163,365.96	1,318,464.32	157,429.47	157,429.47	

CITY OF VINELAND SCHOOL DISTRICT  
 COMBINING BUDGET TRANSFER SCHEDULE  
 GENERAL FUND  
 FOR FISCAL YEAR ENDED JUNE 30, 2013

	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. - Instructional Staff Training Serv.												
Salaries of Supervisors of Instructional	\$ 311,877.00	\$ -	\$ (173,120.00)	\$ 138,757.00	\$ -	\$ 138,757.00	\$ 138,757.00	\$ -	\$ 138,757.00	\$ -	\$ -	\$ 138,757.00
Salaries of Other Professionals of Instructional	190,691.00	-	(66,897.00)	123,794.00	-	123,794.00	123,794.00	-	123,794.00	-	-	123,794.00
Salaries of Secretarial and Clerical Assist	80,459.00	-	(26,897.00)	53,562.00	-	53,562.00	53,562.00	-	53,562.00	-	-	53,562.00
Purchased Professional - Educational Serv	148,250.00	-	(64,660.00)	83,590.00	-	83,590.00	83,590.00	-	83,590.00	-	-	83,590.00
Other Purchased Services (400-500 series)	121,900.00	-	(2,170.00)	119,730.00	-	119,730.00	119,730.00	-	119,730.00	-	-	119,730.00
Travel	62,400.00	-	(92,831.00)	28,569.00	-	28,569.00	28,569.00	-	28,569.00	-	-	28,569.00
Supplies and Materials	915,597.00	-	(333,107.00)	582,490.00	-	582,490.00	582,490.00	-	582,490.00	-	-	582,490.00
Total Undist. Expend. - Instructional Staff Training Serv.	1,410,483.00	-	(777,000.00)	633,483.00	-	633,483.00	633,483.00	-	633,483.00	-	-	633,483.00
Undist. Expend. - Supp. Serv. - General Admin.												
Legal Services	175,000.00	-	(107,329.49)	67,670.51	-	67,670.51	67,670.51	-	67,670.51	-	-	67,670.51
Audit Fees	100,000.00	-	(55,150.00)	44,850.00	-	44,850.00	44,850.00	-	44,850.00	-	-	44,850.00
Architectural/Engineering Services	765,600.00	-	(601,371.14)	164,228.86	-	164,228.86	164,228.86	-	164,228.86	-	-	164,228.86
Other Purchased Professional Services	335,000.00	-	(50,000.00)	285,000.00	-	285,000.00	285,000.00	-	285,000.00	-	-	285,000.00
Communications/Telephone	14,000.00	-	(5,001.00)	9,000.00	-	9,000.00	9,000.00	-	9,000.00	-	-	9,000.00
BOE Other Purchased Services	265,000.00	-	(2,905.00)	262,095.00	-	262,095.00	262,095.00	-	262,095.00	-	-	262,095.00
Misc. Purch Serv (400-500 series)(Other than 530 & 585)	22,200.00	-	(34,866.92)	12,333.08	-	12,333.08	12,333.08	-	12,333.08	-	-	12,333.08
General Supplies	40,050.00	-	(60,000.00)	20,050.00	-	20,050.00	20,050.00	-	20,050.00	-	-	20,050.00
Judgments Against The School District	35,000.00	-	(13,605.36)	21,394.64	-	21,394.64	21,394.64	-	21,394.64	-	-	21,394.64
BOE Membership Dues and Fees	2,214,833.00	-	(649,536.09)	1,565,296.91	-	1,565,296.91	1,565,296.91	-	1,565,296.91	-	-	1,565,296.91
Total Undist. Expend. - Supp. Serv. - General Admin.	2,214,833.00	-	(1,384,362.04)	830,470.96	-	830,470.96	830,470.96	-	830,470.96	-	-	830,470.96
Undist. Expend. - Support Serv. - School Admin.												
Salaries of Principals/Assistant Principals/Program Directors	159,558.00	3,065,418.00	1,76,214.73	1,65,598.78	3,065,418.00	3,407,232.51	1,65,598.78	3,065,418.00	3,407,232.51	1,65,598.78	3,065,418.00	3,407,232.51
Salaries of Secretarial and Clerical Assistants	57,254.00	1,467,322.00	57,655.09	67,227.67	1,467,322.00	1,524,977.09	67,227.67	1,467,322.00	1,524,977.09	67,227.67	1,467,322.00	1,524,977.09
Other Purchased Services (400-500 series)	5,000.00	102,335.00	(12,636.50)	89,398.50	102,335.00	89,398.50	89,398.50	102,335.00	89,398.50	102,335.00	102,335.00	89,398.50
Supplies and Materials	5,000.00	261,664.00	(41,060.24)	210,603.76	261,664.00	220,500.00	210,603.76	261,664.00	220,500.00	210,603.76	261,664.00	220,500.00
Other Objects	5,000.00	32,500.00	(10,009.00)	27,491.00	32,500.00	24,500.00	27,491.00	32,500.00	24,500.00	27,491.00	32,500.00	24,500.00
Total Undist. Expend. - Support Serv. - School Admin.	227,312.00	4,928,139.00	5,150,451.00	3,675.36	4,928,139.00	5,337,939.44	3,675.36	4,928,139.00	5,337,939.44	3,675.36	4,928,139.00	5,337,939.44
Undist. Expenditures - Central Services												
Salaries	1,876,839.00	1,876,839.00	13,056.34	1,889,895.34	1,876,839.00	1,889,895.34	1,889,895.34	1,876,839.00	1,889,895.34	1,889,895.34	1,876,839.00	1,889,895.34
Purchased Professional Services	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Travel	170,947.00	170,947.00	(20,476.34)	150,470.66	170,947.00	150,470.66	150,470.66	170,947.00	150,470.66	170,947.00	170,947.00	150,470.66
Misc. Purch. Services (400-500 Series) (O/T 594)	52,610.00	52,610.00	(2,642.00)	49,968.00	52,610.00	49,968.00	49,968.00	52,610.00	49,968.00	52,610.00	52,610.00	49,968.00
Supplies and Materials	6,100.00	6,100.00	9,900.00	16,000.00	6,100.00	16,000.00	16,000.00	6,100.00	16,000.00	16,000.00	16,000.00	16,000.00
Total Undist. Expend. - Central Services	2,112,496.00	2,112,496.00	3,738.00	2,116,234.00	2,112,496.00	2,116,234.00	2,116,234.00	2,112,496.00	2,116,234.00	2,116,234.00	2,112,496.00	2,116,234.00
Undistributed Expenditures - Admin. Info. Tech.												
Salaries and Professional Services	914,194.00	914,194.00	2,800.00	916,994.00	914,194.00	916,994.00	916,994.00	914,194.00	916,994.00	916,994.00	914,194.00	916,994.00
Purchased Technical Services	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00
Other Purchased Services (400-500 series)	820,040.00	820,040.00	(117,700.00)	702,340.00	820,040.00	702,340.00	702,340.00	820,040.00	702,340.00	820,040.00	820,040.00	702,340.00
Travel	128,720.00	128,720.00	160,771.00	289,491.00	128,720.00	289,491.00	289,491.00	128,720.00	289,491.00	289,491.00	128,720.00	289,491.00
Supplies and Materials	829,450.00	829,450.00	1,500.00	830,950.00	829,450.00	830,950.00	830,950.00	829,450.00	830,950.00	830,950.00	829,450.00	830,950.00
Total Undist. Expend. - Admin. Info. Tech	2,695,004.00	2,695,004.00	154,530.21	2,849,534.21	2,695,004.00	2,849,534.21	2,849,534.21	2,695,004.00	2,849,534.21	2,849,534.21	2,695,004.00	2,849,534.21
Undist. Expend. - Required Maintenance for School Facilities												
Cleaning, Repair, and Maintenance Services	1,240,409.00	1,240,409.00	376,571.93	1,616,980.93	1,240,409.00	1,616,980.93	1,616,980.93	1,240,409.00	1,616,980.93	1,616,980.93	1,240,409.00	1,616,980.93
General Supplies	724,500.00	724,500.00	70,792.00	795,292.00	724,500.00	795,292.00	795,292.00	724,500.00	795,292.00	795,292.00	724,500.00	795,292.00
Total Undist. Expend. - Required Maintenance for School Facilities	1,964,909.00	1,964,909.00	447,363.93	2,412,272.93	1,964,909.00	2,412,272.93	2,412,272.93	1,964,909.00	2,412,272.93	2,412,272.93	1,964,909.00	2,412,272.93
Undistributed Expend. - Custodial Services												
Salaries	4,929,329.00	276,334.00	(21,931.88)	4,682,663.62	4,929,329.00	4,682,663.62	4,682,663.62	4,929,329.00	4,682,663.62	4,682,663.62	4,929,329.00	4,682,663.62
Salaries of Secretarial and Clerical Assistants	29,131.00	29,131.00	(892.35)	28,238.65	29,131.00	28,238.65	28,238.65	29,131.00	28,238.65	28,238.65	29,131.00	28,238.65
Salaries of Non-Instructional Aides	20,000.00	20,000.00	-	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Purchased Professional and Technical Services	380,000.00	380,000.00	(163,013.75)	216,986.25	380,000.00	216,986.25	216,986.25	380,000.00	216,986.25	380,000.00	380,000.00	216,986.25
Cleaning, Repair and Maintenance Services	71,500.00	71,500.00	(4,875.00)	66,625.00	71,500.00	66,625.00	66,625.00	71,500.00	66,625.00	71,500.00	71,500.00	66,625.00
Rental of Land, Building & Other than Lease Purchases	429,000.00	429,000.00	(4,875.00)	424,125.00	429,000.00	424,125.00	424,125.00	429,000.00	424,125.00	429,000.00	429,000.00	424,125.00
Other Purchased Property Services	794,628.00	794,628.00	110,331.00	904,959.00	794,628.00	904,959.00	904,959.00	794,628.00	904,959.00	904,959.00	794,628.00	904,959.00
Insurance	375,500.00	375,500.00	(32,000.00)	343,500.00	375,500.00	343,500.00	343,500.00	375,500.00	343,500.00	375,500.00	375,500.00	343,500.00
Miscellaneous Purchased Services	375,500.00	375,500.00	327,030.20	702,530.20	375,500.00	702,530.20	702,530.20	375,500.00	702,530.20	702,530.20	375,500.00	702,530.20
Energy - Natural Gas	675,000.00	675,000.00	(229,631.00)	445,369.00	675,000.00	445,369.00	445,369.00	675,000.00	445,369.00	675,000.00	675,000.00	445,369.00
Energy - Electricity	3,700,000.00	3,700,000.00	(229,631.00)	3,470,369.00	3,700,000.00	3,470,369.00	3,470,369.00	3,700,000.00	3,470,369.00	3,700,000.00	3,700,000.00	3,470,369.00
Energy - Oil	28,000.00	28,000.00	-	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00
Increase Maintenance Reserve	165,000.00	165,000.00	-	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00
Total Undist. Expend. - Custodial Services	12,216,098.00	276,334.00	(21,528.68)	12,107,095.48	12,216,098.00	12,107,095.48	12,107,095.48	12,216,098.00	12,107,095.48	12,216,098.00	12,216,098.00	12,107,095.48
Undist. Expend. - Care and Upkeep of Grounds												
Cleaning, Repair, and Maintenance Services	147,000.00	147,000.00	(71,800.00)	75,200.00	147,000.00	75,200.00	75,200.00	147,000.00	75,200.00	147,000.00	147,000.00	75,200.00
Supplies and Materials	193,000.00	193,000.00	(71,591.68)	121,408.32	193,000.00	121,408.32	121,408.32	193,000.00	121,408.32	193,000.00	193,000.00	121,408.32
Total Undist. Expend. - Care and Upkeep of Grounds	340,000.00	340,000.00	(143,391.68)	196,608.32	340,000.00	196,608.32	196,608.32	340,000.00	196,608.32	340,000.00	340,000.00	196,608.32
<b>Total</b>	<b>11,543,631.00</b>	<b>11,543,631.00</b>	<b>(2,049,479.53)</b>	<b>9,494,151.47</b>	<b>11,543,631.00</b>	<b>9,494,151.47</b>	<b>9,494,151.47</b>	<b>11,543,631.00</b>	<b>9</b>			

CITY OF VINELAND SCHOOL DISTRICT  
 COMBINING BUDGET HARRISON SCHEDULE  
 GENERAL FUND  
 FOR FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Underst. Expend. - Security												
Salaries	\$ 341,899.00	\$ 1,196,464.00	\$ 1,538,363.00	\$ -	\$ 7,058.59	\$ 7,058.59	\$ 341,899.00	\$ 1,193,522.59	\$ 1,535,421.59	\$ 300,406.53	\$ 1,187,691.45	\$ 1,488,097.98
Purchased Professional & Technical Services	15,000.00	55,880.00	70,880.00	34.99	(8,603.37)	(8,574.38)	15,000.00	42,270.63	47,305.62	250.00	37,691.37	37,941.37
General Supplies	5,000.00	1,604,243.00	1,609,243.00	34.99	(1,550.78)	(1,515.79)	5,000.00	1,236,793.22	1,602,721.21	300,656.63	1,225,382.82	1,526,039.35
Other Objects	363,899.00	1,513,676.00	18,260,574.00	266,775.74	(23,079.46)	243,696.28	15,013,671.74	1,499,598.54	16,504,270.28	13,560,399.97	1,471,449.03	15,031,849.00
Total Underst. Expend. - Security	3,251,041.00	-	3,251,041.00	597,760.41	-	597,760.41	3,848,801.41	-	3,848,801.41	3,839,047.24	-	3,839,047.24
Underst. Expend. - Student Transportation Serv.												
Sal. For Pup. Trans. (Bet. Home and School) - Regular	649,334.00	-	649,334.00	(8,071.29)	-	(8,071.29)	641,262.71	-	641,262.71	657,485.29	-	657,485.29
Sal. For Pup. Trans. (Bet. Home and School) - Special	63,003.00	-	63,003.00	74,153.00	-	74,153.00	137,156.00	-	137,156.00	137,156.00	-	137,156.00
Sal. For Pup. Trans. (Other than Bet. Home and School)	27,062.00	-	27,062.00	147,570.40	(1,200.00)	146,370.40	210,579.40	9,950.00	220,529.40	208,626.41	6,577.00	215,203.41
Management Fees - ESC & CTSA Transportation Programs	225,000.00	-	225,000.00	36,337.18	-	36,337.18	261,337.18	-	261,337.18	15,650.46	-	15,650.46
Cleaning, Repair and Maintenance Services	695,470.00	-	695,470.00	(77,945.29)	-	(77,945.29)	617,524.71	-	617,524.71	447,375.98	-	447,375.98
Contract Services - (Between Home and School) - Vendors	15,000.00	-	15,000.00	(900.00)	-	(900.00)	14,100.00	-	14,100.00	14,500.00	-	14,500.00
Contract Services - (Other than Between Home & School) - Vendors	4,000.00	-	4,000.00	-	-	-	4,000.00	-	4,000.00	-	-	-
Contrat Services - (Between Home and Sch) - Joint Agrmts	66,974.00	-	66,974.00	(66,974.00)	-	(66,974.00)	-	-	-	-	-	-
Contr. Serv. (Spl. Ed. Students) - Vendors	1,884,710.00	-	1,884,710.00	(389,678.00)	-	(389,678.00)	1,495,032.00	-	1,495,032.00	1,485,031.83	-	1,485,031.83
Contr. Serv. (Spl. Ed. Students) - Non-Public Schools	62,409.00	-	62,409.00	(374,540.10)	-	(374,540.10)	247,689.90	-	247,689.90	238,084.97	-	238,084.97
Meal Purchased Serv. - Transportation	55,650.00	-	55,650.00	-	-	-	52,650.00	-	52,650.00	28,987.62	-	28,987.62
Supplies and Materials	712,284.00	-	712,284.00	761,118.18	-	761,118.18	1,473,382.18	-	1,473,382.18	1,431,738.61	-	1,431,738.61
Transportation and Supplies	18,500.00	-	18,500.00	-	-	-	18,500.00	-	18,500.00	17,959.00	-	17,959.00
Other Objects	9,091,734.00	-	9,102,894.00	478,170.07	(1,200.00)	476,970.07	9,569,304.07	9,950.00	9,579,854.07	9,198,342.15	6,577.00	9,205,519.15
Total Underst. Expend. - Student Transportation Serv.	186,984.00	136,084.00	323,068.00	7,100.00	(25,277.22)	(18,177.22)	194,084.00	110,806.78	304,890.78	194,008.30	110,806.78	304,815.08
UNALLOCATED BENEFITS	1,260,493.00	973,295.00	2,233,788.00	(141,639.18)	(18,800.00)	(160,439.18)	1,118,653.82	954,495.00	2,073,348.82	1,117,976.01	954,495.00	2,074,471.01
Social Security Contributions	300,000.00	527,896.00	827,896.00	3,164.85	-	3,164.85	303,164.85	527,896.00	831,060.85	303,164.85	527,896.00	831,060.85
Other Retirement Contributions - PERS	3,000.00	17,389,606.00	17,392,606.00	1,681,455.84	-	1,681,455.84	4,682,940.69	17,389,606.00	22,072,546.53	4,682,940.69	17,389,606.00	22,072,546.53
Health Benefits	9,116,572.00	17,389,606.00	26,506,178.00	1,681,455.84	-	1,681,455.84	10,798,027.84	17,389,606.00	28,187,633.84	10,373,471.34	17,389,606.00	27,763,077.34
Tuition Reimbursement	168,300.00	35,541.00	203,841.00	10,446.53	(3,250.00)	7,196.53	178,746.53	32,928.00	211,274.53	178,746.53	32,928.00	211,274.53
Other Employee Benefits	23,000.00	35,541.00	58,541.00	(22,000.00)	(5,258.76)	(27,258.76)	1,000.00	30,282.24	31,190.35	30,282.24	31,190.35	31,190.35
TOTAL UNALLOCATED BENEFITS	15,210,670.00	19,098,200.00	34,308,870.00	1,245,636.14	(62,565.98)	1,183,070.16	16,465,366.14	19,046,614.02	35,201,980.16	15,962,737.67	19,046,614.02	35,024,241.69
On-behalf TPAF OPEB (Post Retirement Medical) Contri. (non-budgeted)	-	-	-	-	-	-	-	-	-	5,243,528.00	-	5,243,528.00
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	4,637,223.00	-	4,637,223.00
On-behalf TPAF Pension Contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	5,328,256.80	-	5,328,256.80
TOTAL ON-BEHALF CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	15,209,070.80	-	15,209,070.80
UNALLOCATED EXPENDITURES	64,585,533.00	32,717,542.00	97,303,075.00	1,543,638.17	(52,586.90)	1,491,051.27	65,945,945.17	32,749,382.15	98,695,327.32	64,585,533.00	32,523,795.25	101,219,328.27
TOTAL UNALLOCATED EXPENDITURES	64,585,533.00	32,717,542.00	97,303,075.00	1,543,638.17	(52,586.90)	1,491,051.27	65,945,945.17	32,749,382.15	98,695,327.32	64,585,533.00	32,523,795.25	101,219,328.27
TOTAL GENERAL CURRENT EXPENSE	69,956,438.00	82,860,252.00	162,816,690.00	1,190,077.82	11,156.35	1,201,234.17	71,146,516.82	92,871,408.35	164,017,925.17	80,828,350.13	82,451,263.25	173,279,131.38
CAPITAL OUTLAY												
Equipment												
Regular Programs - Instruction:												
Grades 9-12												
Grades 9-12	-	-	-	10,310.00	-	10,310.00	10,310.00	10,310.00	10,310.00	10,310.00	10,247.00	10,247.00
Undistributed Expenditures - Central Services	31,469.00	-	31,469.00	(6,822.49)	-	(6,822.49)	24,646.51	-	24,646.51	5,147.51	-	5,147.51
Undistributed Expenditures - Planning & Tech.	20,000.00	-	20,000.00	239,012.63	-	239,012.63	309,012.63	-	309,012.63	223,610.63	-	223,610.63
Undistributed Expenditures - Permitted Maintenance for School Facilities	75,000.00	-	75,000.00	-	-	-	75,000.00	-	75,000.00	23,367.50	-	23,367.50
Undistributed Expenditures - Custodial Services	20,000.00	-	20,000.00	-	-	-	20,000.00	-	20,000.00	-	-	-
Undistributed Expenditures - Care and Upkeep of Grounds	8,000.00	-	8,000.00	-	-	-	8,000.00	-	8,000.00	-	-	-
Undistributed Expenditures - Security	990,000.00	-	990,000.00	32,897.00	-	32,897.00	1,022,897.00	15,000.00	1,037,897.00	1,001,843.80	-	1,001,843.80
School Buses - Regular	250,000.00	-	250,000.00	-	-	-	250,000.00	-	250,000.00	214,314.96	-	214,314.96
School Buses - Special	1,442,169.00	-	1,442,169.00	269,347.34	-	269,347.34	1,711,516.34	46,610.00	1,758,126.34	1,468,484.40	31,547.00	1,500,031.40
Facilities Acquisition and Construction Services	500,000.00	-	500,000.00	1,053,005.29	-	1,053,005.29	1,553,005.29	-	1,553,005.29	1,448,675.35	-	1,448,675.35
Construction Services	1,800,000.00	-	1,800,000.00	1,600,890.00	-	1,600,890.00	1,600,890.00	-	1,600,890.00	1,576,678.07	-	1,576,678.07
Buildings Other than Lease Purchase Agreement	600,000.00	-	600,000.00	-	-	-	600,000.00	-	600,000.00	-	-	-
Lease Purchase Agreement	2,700,800.00	-	2,700,800.00	1,053,005.29	-	1,053,005.29	3,753,805.29	-	3,753,805.29	3,025,553.42	-	3,025,553.42
Total Facilities Acquisition and Construction Services	4,142,969.00	-	4,142,969.00	1,322,352.63	-	1,322,352.63	5,465,321.63	46,610.00	5,511,931.63	31,547.00	-	4,525,584.32
TOTAL CAPITAL OUTLAY												
SPECIAL SCHOOLS												
Accred. Even./Adult H.S./Post-Grad.-Inst.	54,069.00	-	54,069.00	(1,054.50)	-	(1,054.50)	53,014.50	-	53,014.50	6,699.00	-	6,699.00
Salaries of Teachers	4,500.00	-	4,500.00	-	-	-	4,500.00	-	4,500.00	-	-	-
Other Purchased Services (400-500 series)	6,577.00	-	6,577.00	-	-	-	6,577.00	-	6,577.00	-	-	-
General Supplies	65,146.00	-	65,146.00	(1,054.50)	-	(1,054.50)	64,091.50	-	64,091.50	6,699.00	-	6,699.00
Total Accred. Even./Adult H.S./Post-Grad.-Inst.	65,146.00	-	65,146.00	(1,054.50)	-	(1,054.50)	64,091.50	-	64,091.50	6,699.00	-	6,699.00

**CITY OF VINELAND SCHOOL DISTRICT  
COMBINING BUDGET TRANSFER SCHEDULE  
GENERAL FUND  
FOR FISCAL YEAR ENDED JUNE 30, 2013**

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Resource Fund 15	Total General Fund
Accred. Even./Adult H.S./Post-Grad. - Supp. Service	6,000.00	-	6,000.00	-	-	-	6,000.00	-	6,000.00	482.00	-	482.00
Salaries	2,000.00	-	2,000.00	-	-	-	2,000.00	-	2,000.00	-	-	-
Purchased Professional and Technical Services	136,025.00	-	136,025.00	91,586.00	-	91,586.00	91,586.00	-	91,586.00	-	-	-
Rental	148,525.00	-	148,525.00	(126,200.00)	-	(126,200.00)	9,825.00	-	9,825.00	1,200.00	-	1,200.00
Other Purchased Services (400-500 series)	213,671.00	-	213,671.00	(39,114.00)	-	(39,114.00)	109,411.00	-	109,411.00	8,391.00	-	8,391.00
Total Accred. Even./Adult H.S./Post-Grad.	12,500.00	-	12,500.00	8,454.50	-	8,454.50	20,954.50	-	20,954.50	20,952.00	-	20,952.00
General Education Development (GED) Test Centers - Support Services	30,000.00	-	30,000.00	(1,342.50)	-	(1,342.50)	38,257.50	-	38,257.50	-	-	-
Salaries and Materials	243,671.00	-	243,671.00	(33,414.00)	-	(33,414.00)	210,257.00	-	210,257.00	46,053.00	-	46,053.00
Supplies and Materials	2,403,671.00	-	2,403,671.00	(200,000.00)	-	(200,000.00)	2,203,671.00	-	2,203,671.00	1,916,194.00	-	1,916,194.00
Total Special Schools	76,746,750.00	92,860,252.00	169,607,002.00	2,279,016.45	57,766.35	2,336,782.80	79,025,766.45	92,918,018.35	171,943,784.80	87,283,634.95	92,482,810.25	179,766,445.20
TOTAL EXPENDITURES	81,379,813.00	(92,860,252.00)	(11,480,439.00)	(2,279,016.45)	(57,766.35)	(2,336,782.80)	79,100,796.55	(92,918,018.35)	(13,817,221.80)	88,494,251.76	(92,482,810.25)	(3,995,559.49)
Excess (Deficiency) of Revenues												
<b>Over (Under) Expenditures</b>												
Other Financing Sources:												
Operating Transfers to SBB (School Based Budget) - General Fund		90,208,100.00	90,208,100.00		57,766.35	57,766.35			90,265,866.35		89,817,759.86	89,817,759.86
Contribution to SBB (School Based Budget) - Special Revenue Fund		2,652,152.00	2,652,152.00						2,652,152.00		2,637,619.66	2,637,619.66
Transferred from SES Fund												
Operating Transfers Out:												
Transfer to Sp. Revenue Fund - Inclusion	(831,362.00)		(831,362.00)				(831,362.00)		(831,362.00)		(831,362.00)	(831,362.00)
Contribution to SBB (School Based Budget)	(90,208,100.00)		(90,208,100.00)	(57,766.35)		(57,766.35)	(90,265,866.35)		(90,265,866.35)		(89,817,759.86)	(89,817,759.86)
Total Other Financing Sources:	(91,139,462.00)	92,860,252.00	1,720,790.00	(57,766.35)	57,766.35	1,720,790.00	(91,197,228.35)	92,918,018.35	1,720,790.00	(90,575,149.32)	92,455,379.52	1,880,230.20
Excess (Deficiency) of Revenues and Other Financing Sources	(9,759,649.00)	-	(9,759,649.00)	(2,336,782.80)	0.00	(2,336,782.80)	(12,096,431.80)	-	(12,096,431.80)	(2,080,897.56)	(27,430.73)	(2,108,328.29)
<b>Over (Under) Expenditures and Other Financing Sources (Uses)</b>	26,812,298.88	94,086.87	26,906,385.75	-			26,812,298.88	94,086.87	26,906,385.75	26,812,298.88	94,086.87	26,906,385.75
Fund Balance, July 1	\$ 17,052,649.88	\$ 94,086.87	\$ 17,146,736.75	\$ (2,336,782.80)	\$ 0.00	\$ (2,336,782.80)	\$ 14,715,957.08	\$ 94,086.87	\$ 14,809,953.95	\$ 24,731,401.32	\$ 66,656.14	\$ 24,798,057.46
Fund Balance, June 30												

**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Education Jobs Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
Federal Sources	\$ 11,639.00	-	\$ 11,639.00	\$ 11,639.00	\$ -
Total Revenues	<u>11,639.00</u>	<u>-</u>	<u>11,639.00</u>	<u>11,639.00</u>	<u>-</u>
<b>EXPENDITURES:</b>					
Unallocated Benefits:					
Health Benefits	11,639.00		11,639.00	11,639.00	-
Total Unallocated Benefits	<u>11,639.00</u>	<u>-</u>	<u>11,639.00</u>	<u>11,639.00</u>	<u>-</u>
Total Outflows	<u>11,639.00</u>	<u>-</u>	<u>11,639.00</u>	<u>11,639.00</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF VINELAND BOARD OF EDUCATION**

Required Supplementary Information  
 Special Revenue Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers / Modifications	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
State Sources	\$ 21,874,451.00	\$ (1,234,840.26)	\$ 20,639,610.74	\$ 20,505,499.73	(134,111.01)
Federal Sources	5,915,273.00	6,308,402.74	12,223,675.74	7,961,804.14	(4,261,871.60)
Local Sources		80,126.13	80,126.13	70,781.59	(9,344.54)
<b>Total - Revenues</b>	<b>27,789,724.00</b>	<b>5,153,688.61</b>	<b>32,943,412.61</b>	<b>28,538,085.46</b>	<b>(4,405,327.15)</b>
<b>EXPENDITURES:</b>					
Instruction:					
Salaries of Teachers	8,237,778.00	(4,421,047.75)	3,816,730.25	3,263,515.48	553,214.77
Other Salaries for Instruction	740,097.00	146,047.87	886,144.87	831,789.04	54,355.83
Purchased Professional and Technical Services	800,986.00	(791,151.00)	9,835.00	657.00	9,178.00
Purchased Professional - Educational Services		382,441.74	382,441.74	271,646.61	110,795.13
Other Purchased Services (400-500 series)	20,000.00	1,525,245.61	1,545,245.61	1,369,556.91	175,688.70
General Supplies	395,500.00	1,445,749.23	1,841,249.23	1,386,160.95	455,088.28
Textbooks	43,501.00	8,125.00	51,626.00	44,060.16	7,565.84
Other Objects	35,000.00	16,750.00	51,750.00	19,149.24	32,600.76
<b>Total Instruction</b>	<b>10,272,862.00</b>	<b>(1,687,839.30)</b>	<b>8,585,022.70</b>	<b>7,186,535.39</b>	<b>1,398,487.31</b>
Support Services:					
Salaries of Supervisors of Instruction	99,809.00		99,809.00	98,540.05	1,268.95
Salaries of Program Directors	194,506.00	173,531.51	368,037.51	341,950.12	26,087.39
Salaries of Other Professional Staff	727,862.00	840,254.27	1,568,116.27	1,350,818.49	217,297.78
Salaries of Secretarial and Clerical Assistants	212,842.00	109,348.95	322,190.95	280,095.61	42,095.34
Other Salaries	255,760.00	228,036.73	483,796.73	478,928.66	4,868.07
Salaries of Community Parent Involvement Spec	54,813.00	5,000.00	59,813.00	55,006.95	4,806.05
Salaries - Master Teachers	375,192.00		375,192.00	340,789.59	34,402.41
Personal Services - Employee Benefits	1,771,000.00	519,716.49	2,290,716.49	2,202,009.61	88,706.88
Purchased Educational Services-Contracted Pre-K	11,456,620.00	120,000.00	11,576,620.00	11,369,317.76	207,302.24
Other Purchased Professional Educational Services	30,000.00	102,501.26	132,501.26	77,239.84	55,261.42
Other Purchased Professional Services	195,000.00	(195,000.00)			-
Rentals	422,008.00	(35,454.00)	386,554.00	269,515.70	117,038.30

**CITY OF VINELAND BOARD OF EDUCATION**

Required Supplementary Information

Special Revenue Fund

Budgetary Comparison Schedule

For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers / Modifications	Final Budget	Actual	Variance Final to Actual
<b>EXPENDITURES (CONTD):</b>					
Support Services (Cont'd):					
Purchased Technical Services	\$ -	\$ 682,390.31	\$ 682,390.31	\$ 288,265.91	\$ 394,124.40
Other Purchased Services (400-500 series)		248,964.35	248,964.35	209,070.20	39,894.15
Contracted Services - Transportation	2,334,040.00	(1,050,908.76)	1,283,131.24	1,241,536.88	41,594.36
Travel	9,000.00	15,918.00	24,918.00	5,152.60	19,765.40
Supplies and Materials	309,772.00	2,056,893.10	2,366,665.10	721,252.52	1,645,412.58
<b>Total Support Services</b>	<b>18,448,224.00</b>	<b>3,821,192.21</b>	<b>22,269,416.21</b>	<b>19,329,490.49</b>	<b>2,939,925.72</b>
Facilities Acquisition and Construction Services:					
Instructional Equipment		175,142.75	175,142.75	129,964.12	45,178.63
Non-Instructional Equipment		193,040.95	193,040.95	185,837.80	7,203.15
<b>Total Facilities Acquisition and Construction Services</b>	<b>-</b>	<b>368,183.70</b>	<b>368,183.70</b>	<b>315,801.92</b>	<b>52,381.78</b>
<b>Total Expenditures</b>	<b>28,721,086.00</b>	<b>2,501,536.61</b>	<b>31,222,622.61</b>	<b>26,831,827.80</b>	<b>4,390,794.81</b>
Other Financing Sources (Uses):					
Transfer from General Fund	931,362.00		931,362.00	931,362.00	-
Contributions to School Based Budgets		(2,652,152.00)	(2,652,152.00)	(2,637,619.66)	14,532.34
<b>Total Other Financing Sources (Uses)</b>	<b>931,362.00</b>	<b>(2,652,152.00)</b>	<b>(1,720,790.00)</b>	<b>(1,706,257.66)</b>	<b>14,532.34</b>
<b>Total Expenditures and Other Financing Sources (Uses)</b>	<b>27,789,724.00</b>	<b>5,153,688.61</b>	<b>32,943,412.61</b>	<b>28,538,085.46</b>	<b>4,405,327.15</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## **Notes to the Required Supplementary Information**



**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Budgetary Comparison Schedule  
 Note to RSI  
 For the Fiscal Year Ended June 30, 2013

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources / Inflows of Resources:		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule (C-series)	\$ 175,789,525.71	\$ 28,538,085.46
Difference - budget to GAAP: Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		(113,782.98)
The Final State Aid payments for the Year Ended June 30, 2012 that were delayed until July 2012 were recorded as budgetary revenue for the year ended June 30, 2012 but are not recognized under GAAP until the year ended June 30, 2013	13,468,680.00	
The Final State Aid payments for the Year Ended June 30, 2013 that were delayed until July 2013 were recorded as budgetary revenue for the year ended June 30, 2013 but are not recognized under GAAP until the year ended June 30, 2014	<u>(13,324,617.40)</u>	
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$ 175,933,588.31</u>	<u>\$ 28,424,302.48</u>
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule (C-series)	<u>\$ 179,778,084.20</u>	<u>\$ 28,538,085.46</u>
Difference - budget to GAAP: Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		(113,782.98)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$ 179,778,084.20</u>	<u>\$ 28,424,302.48</u>

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## **Required Supplementary Information – Part III**



**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Schedule of Funding Progress for the OPEB Plan  
 For the Fiscal Year Ended June 30, 2013

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Actuarial Valuation Date	Actuarial Valuation of Assets (a)	Actuarial Accrued Liability - (AAL) (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	\$ -	\$ 5,084,717.00	\$ 5,084,717.00	0%	\$ 100,978,641.00	5.04%
7/1/2010	-	1,088,092.00	1,088,092.00	0%	106,492,704.00	1.02%
7/1/2013	-	648,726.00	648,726.00	0%	103,835,459.52	0.62%

**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Schedule of Employer Contributions to the OPEB Plan  
 For the Fiscal Year Ended June 30, 2013

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<b>Fiscal Year</b>	<b>Annual Required Contribution (a)</b>	<b>Contributions from Employer (b)</b>	<b>Percentage Contributed (c)=(b/a)</b>
7/1/2007	\$ 443,028.00	\$ 177,541.00	40.1%
7/1/2010	443,028.00	137,262.00	31.0%
7/1/2013	44,868.00	44,868.00	100.0%

**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Notes to Required Supplementary Information - OPEB Plan  
 For the Fiscal Year Ended June 30, 2013

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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 the actuarial value of assets relative to the actuarial accrued liability.

Valuation Date	July 1, 2013
Actuarial Cost Method	Entry age normal
Amortization Method	Level dollar amounts
Remaining Amortization Period	26 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 year.

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## **Other Supplementary Information**



## **SCHOOL LEVEL SCHEDULES**



## CITY OF VINELAND BOARD OF EDUCATION

General Fund  
Combining Balance Sheet  
June 30, 2013

	Operating Fund Fund 11-13, 18	Blended Resource Fund 15	Total General Fund
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 7,190,750.48	\$ 253,059.17	\$ 7,443,809.65
Interfund Accounts Receivable	4,124,359.27		4,124,359.27
Intergovernmental Accounts Receivable			
Federal	11,639.00		11,639.00
State	14,687,547.77		14,687,547.77
Other Accounts Receivable	990,365.97		990,365.97
Inventories for Consumption	455,142.95		455,142.95
<b>Total Assets</b>	<b>\$ 27,459,805.44</b>	<b>\$ 253,059.17</b>	<b>\$ 27,712,864.61</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>Liabilities:</b>			
Interfund Accounts Payable	\$ -	\$ 17,625.49	\$ 17,625.49
Accounts Payable	2,643,858.72	142,935.08	2,786,793.80
Accrued Salaries and Benefits	84,545.40	25,842.46	110,387.86
<b>Total Liabilities</b>	<b>2,728,404.12</b>	<b>186,403.03</b>	<b>2,914,807.15</b>
<b>Fund Balances:</b>			
Nonspendable Fund Balance:			
Inventory	455,142.95		455,142.95
Restricted Fund Balance:			
Maintenance Reserve	600,000.00		600,000.00
Capital Reserve	2,602,174.70		2,602,174.70
Reserve for Excess Surplus	7,207,174.43		7,207,174.43
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	7,627,744.70		7,627,744.70
Committed Fund Balance:			
Encumbrances			
Assigned Fund Balance:			
Encumbrances	695,761.72	66,656.14	762,417.86
Designated for Subsequent Year's Expenditures	1,541,020.30		1,541,020.30
Unassigned Fund Balance	4,002,382.52		4,002,382.52
<b>Total Fund Balances</b>	<b>24,731,401.32</b>	<b>66,656.14</b>	<b>24,798,057.46</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 27,459,805.44</b>	<b>\$ 253,059.17</b>	<b>\$ 27,712,864.61</b>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2013

School - District Wide

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 90,171,779.48		\$ 89,723,672.99	\$ 448,106.49
General Fund Reserve for Encumbrances as of June 30, 2012	94,086.87		94,086.87	-
Combined General Fund Contribution and State Resources	<u>90,265,866.35</u>	<u>97.15%</u>	<u>89,817,759.86</u>	<u>448,106.49</u>
Restricted Federal Resources:				
Title I	2,226,068.00		2,215,683.57	10,384.43
Title II	426,084.00		421,936.09	4,147.91
	<u>2,652,152.00</u>	<u>2.85%</u>	<u>2,637,619.66</u>	<u>14,532.34</u>
Total Restricted Federal Resources	<u>2,652,152.00</u>	<u>2.85%</u>	<u>2,637,619.66</u>	<u>14,532.34</u>
Totals	<u>\$ 92,918,018.35</u>	<u>100.00%</u>	<u>\$ 92,455,379.52</u>	<u>\$ 462,638.83</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2013

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 13,934,674.95		\$ 13,778,490.39	\$ 156,184.56
General Fund Reserve for Encumbrances as of June 30, 2012	<u>29,777.19</u>		<u>29,777.19</u>	<u>-</u>
Combined General Fund Contribution and State Resources	<u>13,964,452.14</u>	<u>95.47%</u>	<u>13,808,267.58</u>	<u>156,184.56</u>
Restricted Federal Resources:				
Title I	555,532.00		550,486.83	5,045.17
Title II	<u>106,332.00</u>		<u>105,365.34</u>	<u>966.66</u>
	<u>661,864.00</u>	<u>4.53%</u>	<u>655,852.17</u>	<u>6,011.83</u>
Total Restricted Federal Resources	<u>661,864.00</u>	<u>4.53%</u>	<u>655,852.17</u>	<u>6,011.83</u>
Totals	<u>\$ 14,626,316.14</u>	<u>100.00%</u>	<u>\$ 14,464,119.75</u>	<u>\$ 162,196.39</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2013

SCHOOL: VINELAND HIGH SCHOOL NORTH

<u>Resources</u>	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus / Carryover
General Fund Contribution	\$ 12,341,721.07		\$ 12,337,103.77	\$ 4,617.30
General Fund Reserve for Encumbrances as of June 30, 2012	<u>2,426.61</u>		<u>2,426.61</u>	<u>-</u>
Combined General Fund Contribution and State Resources	<u>12,344,147.68</u>	<u>100.00%</u>	<u>12,339,530.38</u>	<u>4,617.30</u>
Restricted Federal Resources:				
Title I				
Title II				
	<u>-</u>		<u>-</u>	<u>-</u>
Total Restricted Federal Resources	<u>-</u>		<u>-</u>	<u>-</u>
Totals	<u>\$ 12,344,147.68</u>	<u>100.00%</u>	<u>\$ 12,339,530.38</u>	<u>\$ 4,617.30</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2013

SCHOOL: LANDIS INTERMEDIATE SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 5,598,046.50		\$ 5,589,094.23	\$ 8,952.27
General Fund Reserve for Encumbrances as of June 30, 2012	2,758.28		2,758.28	-
Combined General Fund Contribution and State Resources	<u>5,600,804.78</u>	<u>97.14%</u>	<u>5,591,852.51</u>	<u>8,952.27</u>
Restricted Federal Resources:				
Title I	138,525.00		138,371.97	153.03
Title II	26,515.00		26,485.67	29.33
	<u>165,040.00</u>	<u>2.86%</u>	<u>164,857.64</u>	<u>182.36</u>
Total Restricted Federal Resources	<u>165,040.00</u>	<u>2.86%</u>	<u>164,857.64</u>	<u>182.36</u>
Totals	<u>\$ 5,765,844.78</u>	<u>100.00%</u>	<u>\$ 5,756,710.15</u>	<u>\$ 9,134.63</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2013

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 6,476,546.43		\$ 6,429,965.26	\$ 46,581.17
General Fund Reserve for Encumbrances as of June 30, 2012	4,036.45		4,036.45	-
Combined General Fund Contribution and State Resources	<u>6,480,582.88</u>	<u>97.54%</u>	<u>6,434,001.71</u>	<u>46,581.17</u>
Restricted Federal Resources:				
Title I	137,093.00		136,194.47	898.53
Title II	26,241.00		26,066.53	174.47
	<u>163,334.00</u>	<u>2.46%</u>	<u>162,261.00</u>	<u>1,073.00</u>
Total Restricted Federal Resources	<u>163,334.00</u>	<u>2.46%</u>	<u>162,261.00</u>	<u>1,073.00</u>
Totals	<u>\$ 6,643,916.88</u>	<u>100.00%</u>	<u>\$ 6,596,262.71</u>	<u>\$ 47,654.17</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2013

SCHOOL: DANE BARSE PUBLIC SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 3,414,099.16		\$ 3,406,096.88	\$ 8,002.28
General Fund Reserve for Encumbrances as of June 30, 2012	2,892.11		2,892.11	-
Combined General Fund Contribution and State Resources	<u>3,416,991.27</u>	<u>96.14%</u>	<u>3,408,988.99</u>	<u>8,002.28</u>
Restricted Federal Resources:				
Title I	115,259.00		115,086.23	172.77
Title II	22,061.00		22,028.04	32.96
	<u>137,320.00</u>	<u>3.86%</u>	<u>137,114.27</u>	<u>205.73</u>
Total Restricted Federal Resources	<u>137,320.00</u>	<u>3.86%</u>	<u>137,114.27</u>	<u>205.73</u>
Totals	<u>\$ 3,554,311.27</u>	<u>100.00%</u>	<u>\$ 3,546,103.26</u>	<u>\$ 8,208.01</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2013

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 5,790,831.64		\$ 5,771,840.23	\$ 18,991.41
General Fund Reserve for Encumbrances as of June 30, 2012	5,935.86		5,935.86	-
Combined General Fund Contribution and State Resources	<u>5,796,767.50</u>	<u>96.29%</u>	<u>5,777,776.09</u>	<u>18,991.41</u>
Restricted Federal Resources:				
Title I	187,564.00		187,140.93	423.07
Title II	35,901.00		35,819.64	81.36
	<u>223,465.00</u>	<u>3.71%</u>	<u>222,960.57</u>	<u>504.43</u>
Total Restricted Federal Resources	<u>223,465.00</u>	<u>3.71%</u>	<u>222,960.57</u>	<u>504.43</u>
Totals	<u>\$ 6,020,232.50</u>	<u>100.00%</u>	<u>\$ 6,000,736.66</u>	<u>\$ 19,495.84</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2013

SCHOOL: WALLACE MIDDLE SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 6,016,280.25		\$ 6,013,470.53	\$ 2,809.72
General Fund Reserve for Encumbrances as of June 30, 2012	621.75		621.75	-
Combined General Fund Contribution and State Resources	<u>6,016,902.00</u>	<u>97.60%</u>	<u>6,014,092.28</u>	<u>2,809.72</u>
Restricted Federal Resources:				
Title I	124,207.00		124,161.94	45.06
Title II	23,774.00		23,765.26	8.74
	<u>147,981.00</u>	<u>2.40%</u>	<u>147,927.20</u>	<u>53.80</u>
Total Restricted Federal Resources	<u>147,981.00</u>	<u>2.40%</u>	<u>147,927.20</u>	<u>53.80</u>
Totals	<u>\$ 6,164,883.00</u>	<u>100.00%</u>	<u>\$ 6,162,019.48</u>	<u>\$ 2,863.52</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2013

SCHOOL: MARIE DURAND PUBLIC SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 4,655,968.85		\$ 4,647,273.67	\$ 8,695.18
General Fund Reserve for Encumbrances as of June 30, 2012	924.86		924.86	-
Combined General Fund Contribution and State Resources	<u>4,656,893.71</u>	<u>96.37%</u>	<u>4,648,198.53</u>	<u>8,695.18</u>
Restricted Federal Resources:				
Title I	147,116.00		146,801.90	314.10
Title II	28,159.00		25,945.00	2,214.00
	<u>175,275.00</u>	<u>3.63%</u>	<u>172,746.90</u>	<u>2,528.10</u>
Total Restricted Federal Resources	<u>175,275.00</u>	<u>3.63%</u>	<u>172,746.90</u>	<u>2,528.10</u>
Totals	<u>\$ 4,832,168.71</u>	<u>100.00%</u>	<u>\$ 4,820,945.43</u>	<u>\$ 11,223.28</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2013

SCHOOL: JOHNSTONE PUBLIC SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 4,722,489.52		\$ 4,714,540.29	\$ 7,949.23
General Fund Reserve for Encumbrances as of June 30, 2012	3,935.65		3,935.65	-
Combined General Fund Contribution and State Resources	<u>4,726,425.17</u>	<u>96.69%</u>	<u>4,718,475.94</u>	<u>7,949.23</u>
Restricted Federal Resources:				
Title I	135,662.00		135,546.60	115.40
Title II	25,967.00		25,945.00	22.00
	<u>161,629.00</u>	<u>3.31%</u>	<u>161,491.60</u>	<u>137.40</u>
Total Restricted Federal Resources	<u>161,629.00</u>	<u>3.31%</u>	<u>161,491.60</u>	<u>137.40</u>
Totals	<u>\$ 4,888,054.17</u>	<u>100.00%</u>	<u>\$ 4,879,967.54</u>	<u>\$ 8,086.63</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2013

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 5,085,851.16		\$ 5,078,644.90	\$ 7,206.26
General Fund Reserve for Encumbrances as of June 30, 2012	1,239.18		1,239.18	-
Combined General Fund Contribution and State Resources	<u>5,087,090.34</u>	<u>96.14%</u>	<u>5,079,884.08</u>	<u>7,206.26</u>
Restricted Federal Resources:				
Title I	171,456.00		171,254.90	201.10
Title II	32,818.00		32,779.52	38.48
	<u>204,274.00</u>	<u>3.86%</u>	<u>204,034.42</u>	<u>239.58</u>
Total Restricted Federal Resources	<u>204,274.00</u>	<u>3.86%</u>	<u>204,034.42</u>	<u>239.58</u>
Totals	<u>\$ 5,291,364.34</u>	<u>100.00%</u>	<u>\$ 5,283,918.50</u>	<u>\$ 7,445.84</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2013

SCHOOL: SABATER ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 5,150,662.22		\$ 5,126,653.95	\$ 24,008.27
General Fund Reserve for Encumbrances as of June 30, 2012	2,411.44		2,411.44	-
	<u>5,153,073.66</u>	<u>96.19%</u>	<u>5,129,065.39</u>	<u>24,008.27</u>
Combined General Fund Contribution and State Resources				
Restricted Federal Resources:				
Title I	171,457.00		170,738.53	718.47
Title II	32,818.00		32,681.04	136.96
	<u>204,275.00</u>	<u>3.81%</u>	<u>203,419.57</u>	<u>855.43</u>
Total Restricted Federal Resources	<u>204,275.00</u>	<u>3.81%</u>	<u>203,419.57</u>	<u>855.43</u>
Totals	<u>\$ 5,357,348.66</u>	<u>100.00%</u>	<u>\$ 5,332,484.96</u>	<u>\$ 24,863.70</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2013

SCHOOL: PETWAY ELEMENTARY SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 5,159,788.15		\$ 5,137,212.58	\$ 22,575.57
General Fund Reserve for Encumbrances as of June 30, 2012	8,570.24		8,570.24	-
Combined General Fund Contribution and State Resources	<u>5,168,358.39</u>	<u>97.44%</u>	<u>5,145,782.82</u>	<u>22,575.57</u>
Restricted Federal Resources:				
Title I	113,827.00		113,517.97	309.03
Title II	21,787.00		21,728.07	58.93
	<u>135,614.00</u>	<u>2.56%</u>	<u>135,246.04</u>	<u>367.96</u>
Total Restricted Federal Resources	<u>135,614.00</u>	<u>2.56%</u>	<u>135,246.04</u>	<u>367.96</u>
Totals	<u>\$ 5,303,972.39</u>	<u>100.00%</u>	<u>\$ 5,281,028.86</u>	<u>\$ 22,943.53</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2013

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 6,172,393.21		\$ 6,092,731.86	\$ 79,661.35
General Fund Reserve for Encumbrances as of June 30, 2012	27,122.57		27,122.57	-
Combined General Fund Contribution and State Resources	<u>6,199,515.78</u>	<u>97.90%</u>	<u>6,119,854.43</u>	<u>79,661.35</u>
Restricted Federal Resources:				
Title I	111,679.00		110,729.02	949.98
Title II	21,376.00		21,193.52	182.48
	<u>133,055.00</u>	<u>2.10%</u>	<u>131,922.54</u>	<u>1,132.46</u>
Total Restricted Federal Resources	<u>133,055.00</u>	<u>2.10%</u>	<u>131,922.54</u>	<u>1,132.46</u>
Totals	<u>\$ 6,332,570.78</u>	<u>100.00%</u>	<u>\$ 6,251,776.97</u>	<u>\$ 80,793.81</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Blended Resource Fund 15  
 Schedule of Expenditures Allocated by Resource Type - Actual  
 For the Fiscal Year Ended June 30, 2013

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

<u>Resources</u>	<u>Resource Amount (Final Budget)</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus / Carryover</u>
General Fund Contribution	\$ 5,652,426.37		\$ 5,600,554.45	\$ 51,871.92
General Fund Reserve for Encumbrances as of June 30, 2012	1,434.68		1,434.68	-
<b>Combined General Fund Contribution and State Resources</b>	<u>5,653,861.05</u>	<u>97.60%</u>	<u>5,601,989.13</u>	<u>51,871.92</u>
Restricted Federal Resources:				
Title I	116,691.00		115,652.28	1,038.72
Title II	22,335.00		22,133.46	201.54
	<u>139,026.00</u>	<u>2.40%</u>	<u>137,785.74</u>	<u>1,240.26</u>
<b>Total Restricted Federal Resources</b>	<u>139,026.00</u>	<u>2.40%</u>	<u>137,785.74</u>	<u>1,240.26</u>
<b>Totals</b>	<u><u>\$ 5,792,887.05</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 5,739,774.87</u></u>	<u><u>\$ 53,112.18</u></u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

DISTRICT WIDE

	2013				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
<b>Regular Programs - Instruction</b>					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 2,371,497.00	\$ 20,447.58	\$ 2,391,944.58	\$ 2,391,944.58	\$ -
Grades 1-5 Salaries of Teachers	11,534,029.00	303,814.17	11,837,843.17	11,837,783.90	59.27
Grades 6-8 Salaries of Teachers	9,142,463.00	323,122.86	9,465,585.86	9,465,529.78	56.08
Grades 9-12 Salaries of Teachers	9,828,940.00	273,578.51	10,102,518.51	10,102,518.51	-
<b>Regular Programs - Undistributed Instruction:</b>					
Other Salaries for Instruction	797,433.00	39,715.89	837,148.89	836,663.75	485.14
Other Purchased Services	386,139.00	47,130.35	433,269.35	426,175.44	7,093.91
General Supplies	2,249,959.00	10,347.40	2,260,306.40	2,218,575.78	41,730.62
Textbooks	165,000.00	(37,970.00)	127,030.00	120,489.74	6,540.26
Other Objects	7,000.00	240.00	7,240.00	2,391.80	4,848.20
<b>Total Regular Programs - Instruction</b>	<b>36,482,460.00</b>	<b>980,426.76</b>	<b>37,462,886.76</b>	<b>37,402,073.28</b>	<b>60,813.48</b>
<b>Special Education - Instruction:</b>					
Cognitive - Mild:					
Salaries of Teachers	515,134.00	(29,677.87)	485,456.13	485,456.04	0.09
Other Salaries for Instruction	520,376.00	(38,055.47)	482,320.53	482,300.63	19.90
Other Purchased Services (400-500 series)	16,650.00	(10,164.00)	6,486.00	3,514.05	2,971.95
General Supplies	40,745.00	(9,425.49)	31,319.51	30,758.14	561.37
Textbooks	3,500.00	(3,000.00)	500.00	-	500.00
Other Objects	9,950.00	(5,787.00)	4,163.00	3,998.76	164.24
<b>Total Cognitive - Mild</b>	<b>1,106,355.00</b>	<b>(96,109.83)</b>	<b>1,010,245.17</b>	<b>1,006,027.62</b>	<b>4,217.55</b>
Cognitive - Moderate:					
Salaries of Teachers	406,365.00	1,653.53	408,018.53	408,018.53	-
Other Salaries for Instruction	286,498.00	(2,358.72)	284,139.28	283,851.35	287.93
Other Purchased Services (400-500 series)	14,450.00	(14,301.92)	148.08	15.85	132.23
General Supplies	19,550.00	(1,552.20)	17,997.80	16,424.61	1,573.19
Textbooks	800.00	-	800.00	-	800.00
Other Objects	5,500.00	(3,017.00)	2,483.00	479.97	2,003.03
<b>Total Cognitive - Moderate</b>	<b>733,163.00</b>	<b>(19,576.31)</b>	<b>713,586.69</b>	<b>708,790.31</b>	<b>4,796.38</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	1,850,109.00	(307,875.17)	1,542,233.83	1,541,796.77	437.06
Other Salaries for Instruction	905,304.00	(96,928.14)	808,375.86	803,413.54	4,962.32
Other Purchased Services (400-500 series)	7,850.00	(1,980.00)	5,870.00	1,916.59	3,953.41
General Supplies	76,640.00	(16,939.00)	59,701.00	56,563.99	3,137.01
Textbooks	10,420.00	(2,543.05)	7,876.95	6,224.15	1,652.80
Other Objects	8,550.00	(890.00)	7,660.00	3,424.62	4,235.38
<b>Total Learning and/or Language Disabilities</b>	<b>2,858,873.00</b>	<b>(427,155.36)</b>	<b>2,431,717.64</b>	<b>2,413,339.66</b>	<b>18,377.98</b>
Auditory Impairments:					
Salaries of Teachers	188,757.00	17,058.20	205,815.20	204,731.75	1,083.45
Other Salaries for Instruction	414,560.00	14,108.91	428,668.91	428,579.08	89.83
Other Purchased Services (400-500 series)	6,800.00	(4,000.00)	2,800.00	90.00	2,710.00
General Supplies	10,160.00	356.08	10,516.08	7,319.12	3,196.96
Textbooks	6,600.00	(740.00)	5,860.00	4,977.56	882.44
Other Objects	1,620.00	-	1,620.00	542.91	1,077.09
<b>Total Auditory Impairments</b>	<b>628,497.00</b>	<b>26,783.19</b>	<b>655,280.19</b>	<b>646,240.42</b>	<b>9,039.77</b>
Behavioral Disabilities:					
Salaries of Teachers	867,378.00	10,651.18	878,029.18	878,029.18	-
Other Salaries for Instruction	617,571.00	(26,856.69)	590,714.31	590,404.96	309.35
Other Purchased Services (400-500 series)	6,450.00	(1,040.08)	5,409.92	1,754.89	3,655.03
General Supplies	32,590.00	(6,781.00)	25,809.00	22,195.33	3,613.67
Textbooks	3,700.00	(200.00)	3,500.00	1,843.79	1,656.21
Other Objects	9,400.00	(1,419.00)	7,981.00	5,305.67	2,675.33
<b>Total Behavioral Disabilities</b>	<b>1,537,089.00</b>	<b>(25,645.59)</b>	<b>1,511,443.41</b>	<b>1,499,533.82</b>	<b>11,909.59</b>
Resource Room/Resource Center:					
Salaries of Teachers	7,291,288.00	(100,326.61)	7,190,961.39	7,186,698.76	4,262.63
Other Salaries for Instruction	829,998.00	89,280.60	919,278.60	914,268.39	5,010.21
Other Purchased Services (400-500 series)	7,000.00	(2,615.00)	4,385.00	3,677.04	707.96
General Supplies	134,540.00	(26,258.89)	108,281.11	95,330.82	12,950.29
Textbooks	16,840.00	(7,607.90)	9,232.10	7,443.51	1,788.59
Other Objects	25,290.00	(9,064.00)	16,226.00	7,150.98	9,075.02
<b>Total Resource Room/Resource Center</b>	<b>8,304,956.00</b>	<b>(56,591.80)</b>	<b>8,248,364.20</b>	<b>8,214,569.50</b>	<b>33,794.70</b>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

DISTRICT WIDE

	2013				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Autism:					
Salaries of Teachers	\$ 641,382.00	\$ (50,790.52)	\$ 590,591.48	\$ 590,128.95	\$ 462.53
Other Salaries for Instruction	888,509.00	(208,267.24)	680,241.76	670,191.39	10,050.37
Purchased Professional-Educational Services	5,000.00	-	5,000.00	-	5,000.00
Other Purchased Services (400-500 series)	11,600.00	-	11,600.00	-	11,600.00
General Supplies	49,575.00	-	49,575.00	35,827.39	13,747.61
Textbooks	3,900.00	-	3,900.00	1,019.96	2,880.04
Other Objects	10,400.00	(3,000.00)	7,400.00	2,543.23	4,856.77
Total Autism	1,610,366.00	(262,057.76)	1,348,308.24	1,299,710.92	48,597.32
Total Special Education - Instruction	16,779,299.00	(860,353.46)	15,918,945.54	15,788,212.25	130,733.29
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	3,142,361.00	(314.73)	3,142,046.27	3,142,041.35	4.92
General Supplies	17,995.00	(3,201.62)	14,793.38	12,240.33	2,553.05
Total Basic Skills/Remedial - Instruction	3,160,356.00	(3,516.35)	3,156,839.65	3,154,281.68	2,557.97
Bilingual Education - Instruction:					
Salaries of Teachers	2,375,217.00	54,118.27	2,429,335.27	2,413,260.54	16,074.73
Other Salaries for Instruction	44,123.00	(1,566.00)	42,557.00	42,556.86	0.14
General Supplies	60,700.00	(4,484.88)	56,215.12	47,842.77	8,372.35
Textbooks	1,500.00	-	1,500.00	-	1,500.00
Total Bilingual Education - Instruction	2,481,540.00	48,067.39	2,529,607.39	2,503,660.17	25,947.22
School Sponsored Cocurricular Activities - Instruction:					
Salaries	368,280.00	(92,080.75)	276,199.25	205,645.90	70,553.35
Purchased Services	28,350.00	-	28,350.00	23,191.71	5,158.29
Supplies & Materials	16,300.00	40,057.44	56,357.44	50,050.80	6,306.64
Other Objects	9,400.00	(342.00)	9,058.00	5,079.30	3,978.70
Total School Sponsored Cocurricular Activities - Instruction	422,330.00	(52,365.31)	369,964.69	283,967.71	85,996.98
School Sponsored Athletics - Instruction:					
Salaries	550,857.00	(132,849.83)	418,007.17	417,353.99	653.18
Purchased Services (300-500 Series)	108,134.00	13,564.00	121,698.00	120,062.71	1,635.29
Supplies & Materials	53,350.00	13,820.00	67,170.00	66,925.77	244.23
Other Objects	7,350.00	-	7,350.00	6,960.98	389.02
Total School Sponsored Athletics - Instruction	719,691.00	(105,465.83)	614,225.17	611,303.45	2,921.72
Other Instructional Programs - Instruction:					
Salaries	96,930.00	(27,353.00)	69,577.00	50,521.85	19,055.15
	96,930.00	(27,353.00)	69,577.00	50,521.85	19,055.15
Total Instruction	60,142,606.00	(20,559.80)	60,122,046.20	59,794,020.39	328,025.81
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	572,249.00	(5,515.28)	566,733.72	566,584.39	149.33
Salaries of Drop-Out Prevention Officer/Coordinator	76,267.00	973.97	77,240.97	77,240.94	0.03
Other Purchased Services (400-500 series)	650.00	(308.10)	341.90	262.94	78.96
Supplies and Materials	5,300.00	(3,644.00)	1,656.00	405.48	1,250.52
Total Attendance and Social Work Services	654,466.00	(8,493.41)	645,972.59	644,493.75	1,478.84
Health Services:					
Salaries	1,236,264.00	(85,679.79)	1,150,584.21	1,150,366.87	217.34
Salaries of Social Services Coordinators	781,862.00	(5,962.12)	775,899.88	775,413.80	486.08
Purchased Professional/Technical Services	1,350.00	(1,050.00)	300.00	-	300.00
Other Purchased Services (400-500 series)	9,208.00	(2,731.27)	6,476.73	3,443.45	3,033.28
Supplies and Materials	70,705.00	(18,381.89)	52,323.11	50,763.86	1,559.25
Total Health Services	2,099,389.00	(113,805.07)	1,985,583.93	1,979,987.98	5,595.95
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	2,809,546.00	3,485.79	2,813,031.79	2,812,637.41	394.38
Salaries of Secretarial and Clerical Assistants	69,878.00	(3,162.00)	66,716.00	65,610.73	1,105.27
Other Salaries	349,423.00	31,185.88	380,608.88	379,839.03	769.85
Other Purchased Services (400-500 series)	10,733.00	(2,342.70)	8,390.30	6,420.69	1,969.61
Supplies and Materials	31,190.00	(2,564.34)	28,625.66	25,328.54	3,297.12
Total Undistributed Expenditures - Guidance	3,270,770.00	26,602.63	3,297,372.63	3,289,836.40	7,536.23

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

DISTRICT WIDE

	2013				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Improvement of Instruction Services/ Other Support Services - Instructional Staff					
Salaries of Other Professional Staff	\$ 2,750.00	\$ (1,660.00)	\$ 1,090.00	\$ 1,075.00	\$ 15.00
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	<u>2,750.00</u>	<u>(1,660.00)</u>	<u>1,090.00</u>	<u>1,075.00</u>	<u>15.00</u>
Educational Media Services/School Library:					
Salaries	950,350.00	28,897.37	979,247.37	979,106.93	140.44
Other Purchased Services	17,131.00	(4,645.97)	12,485.03	10,953.22	1,531.81
Supplies and Materials	170,623.00	(7,257.04)	163,365.96	157,429.47	5,936.49
Total Educational Media Services/School Library	<u>1,138,104.00</u>	<u>16,994.36</u>	<u>1,155,098.36</u>	<u>1,147,489.62</u>	<u>7,608.74</u>
Instructional Staff Training Services:					
Purchased Professional - Educational Services	-	14,900.00	14,900.00	14,500.00	400.00
Other Purchased Services	-	2,170.00	2,170.00	2,160.00	10.00
Total Instructional Staff Training Services	<u>-</u>	<u>17,070.00</u>	<u>17,070.00</u>	<u>16,660.00</u>	<u>410.00</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	3,065,418.00	176,214.73	3,241,632.73	3,240,528.80	1,103.93
Salaries of Secretarial and Clerical Assistants	1,467,322.00	57,655.09	1,524,977.09	1,522,040.39	2,936.70
Other Purchased Services	102,335.00	(12,936.50)	89,398.50	68,949.65	20,448.85
Supplies and Materials	261,564.00	(41,060.24)	220,503.76	198,636.72	21,867.04
Other Objects	32,500.00	(8,000.00)	24,500.00	23,994.50	505.50
Total Support Services School Administration	<u>4,929,139.00</u>	<u>171,873.08</u>	<u>5,101,012.08</u>	<u>5,054,150.06</u>	<u>46,862.02</u>
Other Operating and Maintenance of Plant					
Salaries	276,334.00	(21,931.88)	254,402.12	246,066.21	8,335.91
General Supplies	-	403.20	403.20	-	403.20
Total Other Operations and Maintenance of Plant Services	<u>276,334.00</u>	<u>(21,528.68)</u>	<u>254,805.32</u>	<u>246,066.21</u>	<u>8,739.11</u>
Undistributed Expenditures - Security					
Salaries	1,186,464.00	7,058.59	1,193,522.59	1,187,691.45	5,831.14
General Supplies	50,880.00	(8,609.37)	42,270.63	37,691.37	4,579.26
Total Undistributed Expenditures - Security	<u>1,237,344.00</u>	<u>(1,550.78)</u>	<u>1,235,793.22</u>	<u>1,225,382.82</u>	<u>10,410.40</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>1,513,678.00</u>	<u>(23,079.46)</u>	<u>1,490,598.54</u>	<u>1,471,449.03</u>	<u>19,149.51</u>
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	11,150.00	(1,200.00)	9,950.00	6,577.00	3,373.00
Total Student Transportation Services	<u>11,150.00</u>	<u>(1,200.00)</u>	<u>9,950.00</u>	<u>6,577.00</u>	<u>3,373.00</u>
Undistributed Expenditures Before Unallocated Benefits	<u>13,619,446.00</u>	<u>84,302.13</u>	<u>13,703,748.13</u>	<u>13,611,718.84</u>	<u>92,029.29</u>
Unallocated Benefits:					
Group Insurance	136,084.00	(25,277.22)	110,806.78	110,806.78	-
Social Security Contributions	973,295.00	(18,800.00)	954,495.00	954,495.00	-
Workmen's Compensation	527,896.00	-	527,896.00	527,896.00	-
Health Benefits	17,389,606.00	-	17,389,606.00	17,389,516.00	90.00
Tuition Reimbursement	35,778.00	(3,250.00)	32,528.00	32,528.00	-
Other Employee Benefits	35,541.00	(5,258.76)	30,282.24	30,282.24	-
Total Personal Services - Employee Benefits	<u>19,098,200.00</u>	<u>(52,585.98)</u>	<u>19,045,614.02</u>	<u>19,045,524.02</u>	<u>90.00</u>
Total Undistributed Expenditures	<u>32,717,646.00</u>	<u>31,716.15</u>	<u>32,749,362.15</u>	<u>32,657,242.86</u>	<u>92,119.29</u>
Total General Current Expense	<u>92,860,252.00</u>	<u>11,156.35</u>	<u>92,871,408.35</u>	<u>92,451,263.25</u>	<u>420,145.10</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

DISTRICT WIDE

			2013		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Capital Outlay:					
Equipment:					
Grades 1 - 5	\$ -	\$ 10,310.00	\$ 10,310.00	\$ 10,247.00	\$ 63.00
Grades 9-12	-	21,300.00	21,300.00	21,300.00	-
Operation and Maintenance of Plant Services	-	15,000.00	15,000.00	-	15,000.00
Total Equipment	-	46,610.00	46,610.00	31,547.00	15,063.00
Total Capital Outlay	-	46,610.00	46,610.00	31,547.00	15,063.00
Total School Based Expenditures	92,860,252.00	57,766.35	92,918,018.35	92,482,810.25	435,208.10
Other Financing Sources:					
Operating Transfer In	\$ 92,860,252.00	\$ 57,766.35	\$ 92,918,018.35	\$ 92,455,379.52	\$ (462,638.83)
Total Other Financing Sources	92,860,252.00	57,766.35	92,918,018.35	92,455,379.52	(462,638.83)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	(27,430.73)	(27,430.73)
Fund Balances, July 1	94,086.87	-	94,086.87	94,086.87	-
Fund Balances, June 30	\$ 94,086.87	\$ -	\$ 94,086.87	\$ 66,656.14	\$ (27,430.73)

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH

	2013		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
<b>Regular Programs - Instruction</b>					
Salaries of Teachers:					
Grades 9-12 Salaries of Teachers	\$ 4,903,035.00	\$ 228,577.26	\$ 5,131,612.26	\$ 5,131,612.26	\$ -
Other Purchased Services	28,780.00	14,500.00	43,280.00	43,057.30	222.70
General Supplies	170,352.00	(41,082.75)	129,269.25	123,991.89	5,277.36
Textbooks	44,000.00	(7,000.00)	37,000.00	34,217.69	2,782.31
Other Objects	7,000.00	240.00	7,240.00	2,391.80	4,848.20
<b>Total Regular Programs - Instruction</b>	<b>5,153,167.00</b>	<b>195,234.51</b>	<b>5,348,401.51</b>	<b>5,335,270.94</b>	<b>13,130.57</b>
<b>Special Education - Instruction:</b>					
Cognitive - Mild:					
Salaries of Teachers	111,730.00	22,014.36	133,744.36	133,744.36	-
Other Salaries for Instruction	159,527.00	17,532.13	177,059.13	177,041.84	17.29
Other Purchased Services (400-500 series)	7,500.00	(6,540.00)	960.00	944.95	15.05
General Supplies	10,645.00	(6,806.49)	3,838.51	3,779.15	59.36
Other Objects	3,000.00	(2,500.00)	500.00		500.00
Total Cognitive - Mild	190,000.00	(1,800.00)	100.00		100.00
Total Cognitive - Mild	294,302.00	21,900.00	316,202.00	315,510.30	691.70
Cognitive - Moderate:					
Salaries of Teachers	139,465.00	1,017.92	140,482.92	140,482.92	-
Other Salaries for Instruction	94,870.00		94,870.00	94,633.96	236.04
Other Purchased Services (400-500 series)	6,500.00	(6,417.92)	82.08		82.08
General Supplies	4,400.00		4,400.00	3,166.72	1,233.28
Textbooks	800.00		800.00		800.00
Other Objects	2,000.00		2,000.00		2,000.00
Total Cognitive - Moderate	248,035.00	(5,400.00)	242,635.00	238,283.60	4,351.40
Learning and/or Language Disabilities:					
Salaries of Teachers		57,530.00	57,530.00	57,119.91	410.09
Other Salaries for Instruction		114,347.00	114,347.00	109,518.48	4,828.52
Other Purchased Services (400-500 series)		2,500.00	2,500.00		2,500.00
General Supplies		1,000.00	1,000.00	535.43	464.57
Textbooks		2,700.00	2,700.00	2,317.01	382.99
Other Objects		600.00	600.00		600.00
Total Learning and/or Language Disabilities	-	178,677.00	178,677.00	169,490.83	9,186.17
Auditory Impairments:					
Salaries of Teachers	55,667.00	(33,467.00)	22,200.00	21,894.10	305.90
Other Salaries for Instruction	161,380.00	(147,380.00)	14,000.00	13,959.96	40.04
Other Purchased Services (400-500 series)	1,500.00	(1,500.00)	-		-
General Supplies	2,000.00	(1,680.90)	319.10		319.10
Textbooks	1,000.00	(1,000.00)	-		-
Total Auditory Impairments	221,547.00	(185,027.90)	36,519.10	35,854.06	665.04
Behavioral Disabilities:					
Salaries of Teachers	347,171.00	5,574.69	352,745.69	352,745.69	-
Other Salaries for Instruction	226,223.00	(20,074.69)	206,148.31	205,925.79	222.52
Other Purchased Services (400-500 series)	3,750.00		3,750.00	1,035.72	2,714.28
General Supplies	6,250.00		6,250.00	4,529.47	1,720.53
Textbooks	2,500.00		2,500.00	1,843.79	656.21
Other Objects	2,500.00		2,500.00	1,194.60	1,305.40
Total Behavioral Disabilities	588,394.00	(14,500.00)	573,894.00	567,275.06	6,618.94
Resource Room/Resource Center:					
Salaries of Teachers	1,590,934.00	(127,012.26)	1,463,921.74	1,463,921.39	0.35
Other Salaries for Instruction	229,140.00	12,810.00	241,950.00	241,857.17	92.83
Other Purchased Services (400-500 series)	3,500.00		3,500.00	2,792.04	707.96
General Supplies	18,100.00	172.69	18,272.69	14,511.81	3,760.88
Textbooks	7,500.00		7,500.00	7,443.51	56.49
Other Objects	3,600.00		3,600.00	247.95	3,352.05
Total Resource Room/Resource Center	1,852,774.00	(114,029.57)	1,738,744.43	1,730,773.87	7,970.56

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH

	2013				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Autism:					
Salaries of Teachers	\$ 107,118.00	\$ -	\$ 107,118.00	\$ 106,867.75	\$ 250.25
Other Salaries for Instruction	86,006.00	12,763.75	98,769.75	92,123.54	6,646.21
Other Purchased Services (400-500 series)	1,000.00		1,000.00		1,000.00
General Supplies	6,850.00		6,850.00	4,340.57	2,509.43
Textbooks	2,500.00		2,500.00		2,500.00
Other Objects	1,000.00		1,000.00		1,000.00
Total Autism	<u>204,474.00</u>	<u>12,763.75</u>	<u>217,237.75</u>	<u>203,331.86</u>	<u>13,905.89</u>
Total Special Education - Instruction	<u>3,409,526.00</u>	<u>(105,616.72)</u>	<u>3,303,909.28</u>	<u>3,260,519.58</u>	<u>43,389.70</u>
Bilingual Education - Instruction:					
Salaries of Teachers	402,414.00	39,747.83	442,161.83	441,888.83	273.00
General Supplies	7,500.00		7,500.00	295.51	7,204.49
Textbooks	1,500.00		1,500.00		1,500.00
Total Bilingual Education - Instruction	<u>411,414.00</u>	<u>39,747.83</u>	<u>451,161.83</u>	<u>442,184.34</u>	<u>8,977.49</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	93,085.00	(6,915.85)	86,169.15	56,376.40	29,792.75
Purchased Services	28,350.00		28,350.00	23,191.71	5,158.29
Supplies & Materials	8,000.00	40,090.00	48,090.00	45,984.55	2,105.45
Other Objects		3,485.00	3,485.00	1,200.00	2,285.00
Total School Sponsored Cocurricular Activities - Instruction	<u>129,435.00</u>	<u>36,659.15</u>	<u>166,094.15</u>	<u>126,752.66</u>	<u>39,341.49</u>
School Sponsored Athletics - Instruction:					
Salaries	550,857.00	(146,929.83)	403,927.17	403,273.99	653.18
Purchased Services (300-500 Series)	108,134.00	13,564.00	121,698.00	120,062.71	1,635.29
Supplies & Materials	53,350.00	13,820.00	67,170.00	66,925.77	244.23
Other Objects	7,350.00		7,350.00	6,960.98	389.02
Total School Sponsored Athletics - Instruction	<u>719,691.00</u>	<u>(119,545.83)</u>	<u>600,145.17</u>	<u>597,223.45</u>	<u>2,921.72</u>
Other Instructional Programs - Instruction:					
Salaries	12,500.00		12,500.00	6,581.25	\$ 5,918.75
	<u>12,500.00</u>	<u>-</u>	<u>12,500.00</u>	<u>6,581.25</u>	<u>5,918.75</u>
Total Instruction	<u>9,835,733.00</u>	<u>46,478.94</u>	<u>9,882,211.94</u>	<u>9,768,532.22</u>	<u>113,679.72</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	145,878.00	13,818.74	159,696.74	159,696.74	-
Salaries of Drop-Out Prevention Officer/Coordinator	12,194.00	389.65	12,583.65	12,583.65	-
Other Purchased Services (400-500 series)	250.00		250.00	171.12	78.88
Total Attendance and Social Work Services	<u>158,322.00</u>	<u>14,208.39</u>	<u>172,530.39</u>	<u>172,451.51</u>	<u>78.88</u>
Health Services:					
Salaries	237,373.00	4,484.16	241,857.16	241,832.16	25.00
Purchased Professional/Technical Services	500.00	(200.00)	300.00		300.00
Other Purchased Services (400-500 series)	1,550.00		1,550.00	1,249.81	300.19
Supplies and Materials	9,515.00	(4,823.00)	4,692.00	4,633.77	58.23
Total Health Services	<u>248,938.00</u>	<u>(538.84)</u>	<u>248,399.16</u>	<u>247,715.74</u>	<u>683.42</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	373,682.00	(21,669.55)	352,012.45	351,707.37	305.08
Salaries of Secretarial and Clerical Assistants	31,912.00		31,912.00	30,807.37	1,104.63
Other Salaries	54,988.00	(4,000.00)	50,988.00	50,218.99	769.01
Other Purchased Services (400-500 series)	1,350.00	750.00	2,100.00	2,060.30	39.70
Supplies and Materials	8,000.00		8,000.00	7,039.61	960.39
Total Undistributed Expenditures - Guidance	<u>469,932.00</u>	<u>(24,919.55)</u>	<u>445,012.45</u>	<u>441,833.64</u>	<u>3,178.81</u>
Educational Media Services/School Library:					
Salaries	59,840.00	2,144.42	61,984.42	61,984.42	-
Other Purchased Services	3,125.00	(1,144.42)	1,980.58	1,522.80	457.78
Supplies and Materials	7,918.00		7,918.00	7,526.99	391.01
Total Educational Media Services/School Library	<u>70,883.00</u>	<u>1,000.00</u>	<u>71,883.00</u>	<u>71,034.21</u>	<u>848.79</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH

			2013		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 302,524.00	\$ 54,000.00	\$ 356,524.00	\$ 356,324.08	\$ 199.92
Salaries of Secretarial and Clerical Assistants	160,878.00		160,878.00	158,085.45	2,792.55
Other Purchased Services	18,767.00	8,060.00	26,827.00	9,860.22	16,966.78
Supplies and Materials	50,005.00	(3,000.00)	47,005.00	45,717.76	1,287.24
Other Objects	32,500.00	(8,000.00)	24,500.00	23,994.50	505.50
Total Support Services School Administration	<u>564,674.00</u>	<u>51,060.00</u>	<u>615,734.00</u>	<u>593,982.01</u>	<u>21,751.99</u>
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	12,737.00		12,737.00	12,736.76	0.24
General Supplies		403.20	403.20		403.20
Total Undistributed Expenditures - Custodial Services	<u>12,737.00</u>	<u>403.20</u>	<u>13,140.20</u>	<u>12,736.76</u>	<u>403.44</u>
Undistributed Expenditures - Security					
Salaries	317,795.00	(11,500.00)	306,295.00	306,239.81	55.19
General Supplies	2,000.00		2,000.00	1,313.91	686.09
Total Undistributed Expenditures - Security	<u>319,795.00</u>	<u>(11,500.00)</u>	<u>308,295.00</u>	<u>307,553.72</u>	<u>741.28</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>332,532.00</u>	<u>(11,096.80)</u>	<u>321,435.20</u>	<u>320,290.48</u>	<u>1,144.72</u>
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	5,000.00	(1,750.00)	3,250.00	1,777.00	1,473.00
Total Student Transportation Services	<u>5,000.00</u>	<u>(1,750.00)</u>	<u>3,250.00</u>	<u>1,777.00</u>	<u>1,473.00</u>
Undistributed Expenditures Before Unallocated Benefits	<u>1,850,281.00</u>	<u>27,963.20</u>	<u>1,878,244.20</u>	<u>1,849,084.59</u>	<u>29,159.61</u>
Unallocated Benefits:					
Group Insurance	21,404.00	(21,400.00)	4.00	4.00	-
Social Security Contributions	188,194.00	(18,800.00)	169,394.00	169,394.00	-
Workmen's Compensation	92,310.00		92,310.00	92,310.00	-
Health Benefits	2,594,999.00		2,594,999.00	2,594,999.00	-
Tuition Reimbursement	5,400.00	(3,000.00)	2,400.00	2,400.00	-
Other Employee Benefits	6,753.00		6,753.00	6,753.00	-
Total Personal Services - Employee Benefits	<u>2,909,060.00</u>	<u>(43,200.00)</u>	<u>2,865,860.00</u>	<u>2,865,860.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>4,759,341.00</u>	<u>(15,236.80)</u>	<u>4,744,104.20</u>	<u>4,714,944.59</u>	<u>29,159.61</u>
Total General Current Expense	<u>14,595,074.00</u>	<u>31,242.14</u>	<u>14,626,316.14</u>	<u>14,483,476.81</u>	<u>142,839.33</u>
Total School Based Expenditures	<u>14,595,074.00</u>	<u>31,242.14</u>	<u>14,626,316.14</u>	<u>14,483,476.81</u>	<u>142,839.33</u>
Other Financing Sources:					
Operating Transfer In	\$ 14,595,074.00	\$ 31,242.14	\$ 14,626,316.14	\$ 14,464,119.75	\$ (162,196.39)
Total Other Financing Sources	<u>14,595,074.00</u>	<u>31,242.14</u>	<u>14,626,316.14</u>	<u>14,464,119.75</u>	<u>(162,196.39)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	(19,357.06)	(19,357.06)
Fund Balances, July 1	<u>29,777.19</u>	-	<u>29,777.19</u>	<u>29,777.19</u>	-
Fund Balances, June 30	<u>\$ 29,777.19</u>	<u>\$ -</u>	<u>\$ 29,777.19</u>	<u>\$ 10,420.13</u>	<u>\$ (19,357.06)</u>

**CITY OF VINELAND SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: VINELAND HIGH SCHOOL NORTH

	2013				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
<b>Regular Programs - Instruction</b>					
Salaries of Teachers:					
Grades 9-12 Salaries of Teachers	\$ 4,925,905.00	\$ 45,001.25	\$ 4,970,906.25	\$ 4,970,906.25	\$ -
Other Purchased Services	47,768.00	6,540.00	54,308.00	54,305.88	2.12
General Supplies	283,925.00	5,587.43	289,512.43	287,613.51	1,898.92
Textbooks	75,000.00	(1,000.00)	74,000.00	73,992.61	7.39
Other Objects			-		-
<b>Total Regular Programs - Instruction</b>	<b>5,332,598.00</b>	<b>56,128.68</b>	<b>5,388,726.68</b>	<b>5,386,818.25</b>	<b>1,908.43</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	475,222.00	(244,980.00)	230,242.00	230,232.86	9.14
Other Salaries for Instruction	255,694.00	(120,392.00)	135,302.00	135,298.11	3.89
Other Purchased Services (400-500 series)	5,000.00	(3,280.00)	1,720.00	1,716.59	3.41
General Supplies	12,400.00	(1,025.00)	11,375.00	11,371.62	3.38
Textbooks	6,000.00	(2,720.00)	3,280.00	3,279.41	0.59
Other Objects	1,200.00	(1,200.00)	-		-
<b>Total Learning and/or Language Disabilities</b>	<b>755,516.00</b>	<b>(373,597.00)</b>	<b>381,919.00</b>	<b>381,898.59</b>	<b>20.41</b>
<b>Auditory Impairments:</b>					
Salaries of Teachers		74,262.00	74,262.00	74,258.54	3.46
Other Salaries for Instruction		129,355.00	129,355.00	129,332.36	22.64
General Supplies		1,960.00	1,960.00	1,958.92	1.08
Textbooks		260.00	260.00	259.61	0.39
<b>Total Auditory Impairments</b>	<b>-</b>	<b>205,837.00</b>	<b>205,837.00</b>	<b>205,809.43</b>	<b>27.57</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	1,537,625.00	(4,126.26)	1,533,498.74	1,533,498.74	-
Other Salaries for Instruction	283,872.00	(6,733.74)	277,138.26	277,136.36	1.90
Other Purchased Services (400-500 series)	3,500.00	(2,615.00)	885.00	885.00	-
General Supplies	17,750.00	(118.00)	17,632.00	16,176.31	1,455.69
Textbooks	6,500.00	(6,500.00)	-		-
Other Objects	3,450.00	(3,450.00)	-		-
<b>Total Resource Room/Resource Center</b>	<b>1,852,697.00</b>	<b>(23,543.00)</b>	<b>1,829,154.00</b>	<b>1,827,696.41</b>	<b>1,457.59</b>
<b>Total Special Education - Instruction</b>	<b>2,608,213.00</b>	<b>(191,303.00)</b>	<b>2,416,910.00</b>	<b>2,415,404.43</b>	<b>1,505.57</b>
<b>School Sponsored Cocurricular Activities - Instruction:</b>					
Salaries	39,375.00	(18,342.00)	21,033.00	21,033.00	-
Supplies & Materials	1,000.00	1,480.00	2,480.00	2,472.98	7.02
Other Objects	3,400.00	(3,400.00)	-		-
<b>Total School Sponsored Cocurricular Activities - Instruction</b>	<b>43,775.00</b>	<b>(20,262.00)</b>	<b>23,513.00</b>	<b>23,505.98</b>	<b>7.02</b>
<b>Other Instructional Programs - Instruction:</b>					
Salaries	12,500.00	(8,785.00)	3,715.00	3,712.50	2.50
	12,500.00	(8,785.00)	3,715.00	3,712.50	2.50
<b>Total Instruction</b>	<b>7,997,086.00</b>	<b>(164,221.32)</b>	<b>7,832,864.68</b>	<b>7,829,441.16</b>	<b>3,423.52</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	70,773.00	7,303.03	78,076.03	78,076.03	-
Salaries of Drop-Out Prevention Officer/Coordinator	45,782.00		45,782.00	45,781.97	0.03
Other Purchased Services (400-500 series)	400.00	(308.10)	91.90	91.82	0.08
Supplies and Materials	550.00	(550.00)	-		-
<b>Total Attendance and Social Work Services</b>	<b>117,505.00</b>	<b>6,444.93</b>	<b>123,949.93</b>	<b>123,949.82</b>	<b>0.11</b>
<b>Health Services:</b>					
Salaries	232,911.00	(19,816.86)	213,094.14	213,094.14	-
Salaries of Social Services Coordinators	62,130.00	1,267.92	63,397.92	63,397.92	-
Purchased Professional/Technical Services	600.00	(600.00)	-		-
Other Purchased Services (400-500 series)	2,066.00	(990.00)	1,076.00	1,075.91	0.09
Supplies and Materials	11,215.00	(1,537.00)	9,678.00	9,583.53	94.47
Other Objects			-		-
<b>Total Health Services</b>	<b>308,922.00</b>	<b>(21,675.94)</b>	<b>287,246.06</b>	<b>287,151.50</b>	<b>94.56</b>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: VINELAND HIGH SCHOOL NORTH

	2013				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	\$ 386,326.00	\$ (15,795.61)	\$ 370,530.39	\$ 370,529.86	\$ 0.53
Salaries of Secretarial and Clerical Assistants	37,966.00	(3,162.00)	34,804.00	34,803.36	0.64
Other Salaries		17,123.52	17,123.52	17,122.68	0.84
Other Purchased Services (400-500 series)	1,546.00	(501.70)	1,044.30	1,044.23	0.07
Supplies and Materials	3,800.00	(5.00)	3,795.00	3,794.11	0.89
Total Undistributed Expenditures - Guidance	<u>429,638.00</u>	<u>(2,340.79)</u>	<u>427,297.21</u>	<u>427,294.24</u>	<u>2.97</u>
Educational Media Services/School Library:					
Salaries	58,341.00	3,800.25	62,141.25	62,141.25	-
Other Purchased Services	1,606.00	(640.00)	966.00	964.15	1.85
Supplies and Materials	38,692.00	1,960.00	40,652.00	38,651.64	2,000.36
Total Educational Media Services/School Library	<u>98,639.00</u>	<u>5,120.25</u>	<u>103,759.25</u>	<u>101,757.04</u>	<u>2,002.21</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	292,547.00	46,487.85	339,034.85	339,034.49	0.36
Salaries of Secretarial and Clerical Assistants	247,043.00	18,404.53	265,447.53	265,447.53	-
Other Purchased Services	24,550.00	(4,125.00)	20,425.00	20,425.00	-
Supplies and Materials	36,086.00	(11,418.20)	24,667.80	24,667.07	0.73
Total Support Services School Administration	<u>600,226.00</u>	<u>49,349.18</u>	<u>649,575.18</u>	<u>649,574.09</u>	<u>1.09</u>
Other Operating and Maintenance of Plant					
Salaries	19,002.00	(3,880.00)	15,122.00	15,116.17	5.83
Total Other Operations and Maintenance of Plant Services	<u>19,002.00</u>	<u>(3,880.00)</u>	<u>15,122.00</u>	<u>15,116.17</u>	<u>5.83</u>
Undistributed Expenditures - Security					
Salaries	293,304.00	6,709.37	300,013.37	300,013.37	-
General Supplies	9,900.00	(980.00)	8,920.00	8,917.52	2.48
Total Undistributed Expenditures - Security	<u>303,204.00</u>	<u>5,729.37</u>	<u>308,933.37</u>	<u>308,930.89</u>	<u>2.48</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>322,206.00</u>	<u>1,849.37</u>	<u>324,055.37</u>	<u>324,047.06</u>	<u>8.31</u>
Undistributed Expenditures Before Unallocated Benefits	<u>1,877,136.00</u>	<u>38,747.00</u>	<u>1,915,883.00</u>	<u>1,913,773.75</u>	<u>2,109.25</u>
Unallocated Benefits:					
Group Insurance	19,076.00		19,076.00	19,076.00	-
Social Security Contributions	148,233.00		148,233.00	148,233.00	-
Workmen's Compensation	78,965.00		78,965.00	78,965.00	-
Health Benefits	2,306,422.00		2,306,422.00	2,306,422.00	-
Tuition Reimbursement	4,901.00		4,901.00	4,901.00	-
Other Employee Benefits	6,503.00	(5,000.00)	1,503.00	1,503.00	-
Total Personal Services - Employee Benefits	<u>2,564,100.00</u>	<u>(5,000.00)</u>	<u>2,559,100.00</u>	<u>2,559,100.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>4,441,236.00</u>	<u>33,747.00</u>	<u>4,474,983.00</u>	<u>4,472,873.75</u>	<u>2,109.25</u>
Total General Current Expense	<u>12,438,322.00</u>	<u>(130,474.32)</u>	<u>12,307,847.68</u>	<u>12,302,314.91</u>	<u>5,532.77</u>
Capital Outlay:					
Equipment:					
Grades 9-12		21,300.00	21,300.00	21,300.00	-
Operation and Maintenance of Plant Services		15,000.00	15,000.00		15,000.00
Total Equipment	<u>-</u>	<u>36,300.00</u>	<u>36,300.00</u>	<u>21,300.00</u>	<u>15,000.00</u>
Total Capital Outlay	<u>-</u>	<u>36,300.00</u>	<u>36,300.00</u>	<u>21,300.00</u>	<u>15,000.00</u>
Total School Based Expenditures	<u>12,438,322.00</u>	<u>(94,174.32)</u>	<u>12,344,147.68</u>	<u>12,323,614.91</u>	<u>20,532.77</u>
Other Financing Sources:					
Operating Transfer In	\$ 12,438,322.00	\$ (94,174.32)	\$ 12,344,147.68	\$ 12,339,530.38	\$ (4,617.30)
Total Other Financing Sources	<u>12,438,322.00</u>	<u>(94,174.32)</u>	<u>12,344,147.68</u>	<u>12,339,530.38</u>	<u>(4,617.30)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,915.47</u>	<u>15,915.47</u>
Fund Balances, July 1	<u>2,426.61</u>	<u>-</u>	<u>2,426.61</u>	<u>2,426.61</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 2,426.61</u>	<u>\$ -</u>	<u>\$ 2,426.61</u>	<u>\$ 18,342.08</u>	<u>\$ 15,915.47</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: LANDIS INTERMEDIATE SCHOOL

			2013		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,255,519.00	\$ 84,900.78	\$ 2,340,419.78	\$ 2,340,419.78	\$ -
Other Salaries for Instruction	3,584.00	(2,350.00)	1,234.00	1,192.29	41.71
Other Purchased Services	26,399.00	300.00	26,699.00	26,634.67	64.33
General Supplies	93,974.00	(9,140.00)	84,834.00	84,592.97	241.03
Textbooks	5,000.00	(4,500.00)	500.00	489.68	10.32
Other Objects			-		-
Total Regular Programs - Instruction	2,384,476.00	69,210.78	2,453,686.78	2,453,329.39	357.39
Behavioral Disabilities:					
Salaries of Teachers	54,243.00	11,339.97	65,582.97	65,582.97	\$ -
Other Salaries for Instruction	41,811.00	460.00	42,271.00	42,270.41	0.59
Other Purchased Services (400-500 series)	400.00	(299.97)	100.03		100.03
General Supplies	5,180.00	(2,850.00)	2,330.00	2,306.30	23.70
Other Objects	1,400.00	(450.00)	950.00	914.32	35.68
Total Behavioral Disabilities	103,034.00	8,200.00	111,234.00	111,074.00	160.00
Resource Room/Resource Center:					
Salaries of Teachers	423,382.00	(22,942.33)	400,439.67	400,439.67	-
Other Salaries for Instruction	66,424.00		66,424.00	66,162.51	261.49
General Supplies	15,600.00	(2,550.00)	13,050.00	12,923.37	126.63
Other Objects	2,100.00	(1,255.00)	845.00	758.81	86.19
Total Resource Room/Resource Center	507,506.00	(26,747.33)	480,758.67	480,284.36	474.31
Total Special Education - Instruction	610,540.00	(18,547.33)	591,992.67	591,358.36	634.31
Basic Skills/Remedial - Instruction					
Salaries of Teachers	108,277.00	2,536.87	110,813.87	110,813.87	-
Total Basic Skills/Remedial - Instruction	108,277.00	2,536.87	110,813.87	110,813.87	-
Bilingual Education - Instruction					
Salaries of Teachers	471,028.00	(1,050.00)	469,978.00	469,931.49	46.51
General Supplies	7,000.00	(980.00)	6,020.00	6,019.00	1.00
Total Bilingual Education - Instruction	478,028.00	(2,030.00)	475,998.00	475,950.49	47.51
School-Sponsored Co/Extra-Curr. Activities - Instruction					
Salaries	28,725.00	(11,634.54)	17,090.46	14,932.00	2,158.46
Supplies & Materials	500.00		500.00		500.00
Other Objects	1,500.00	(350.00)	1,150.00	1,112.30	37.70
Total School-Sponsored Co/Extra Curr. Activities - Instruction	30,725.00	(11,984.54)	18,740.46	16,044.30	2,696.16
Other Instructional Programs - Instruction					
Salaries		3,840.00	3,840.00	3,840.00	-
Total Other Instructional Programs - Instruction	-	3,840.00	3,840.00	3,840.00	-
Before/After School Programs - Instruction					
Salaries	16,640.00	(13,800.00)	2,840.00	2,800.00	40.00
Total Before/After School Programs - Instruction	16,640.00	(13,800.00)	2,840.00	2,800.00	40.00
	3,628,686.00	29,225.78	3,657,911.78	3,654,136.41	3,775.37
Health Services:					
Salaries	58,766.00	(6,340.00)	52,426.00	52,416.09	9.91
Salaries of Social Services Coordinators	55,239.00	(16,223.40)	39,015.60	38,531.36	484.24
Other Purchased Services (400-500 series)	250.00	(240.00)	10.00		10.00
Supplies and Materials	2,700.00	(1,000.00)	1,700.00	1,694.27	5.73
Other Objects			-		-
Total Health Services	116,955.00	(23,803.40)	93,151.60	92,641.72	509.88
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	196,880.00	3,971.46	200,851.46	200,851.46	-
Other Salaries	75,176.00	6,507.58	81,683.58	81,683.58	-
Other Purchased Services (400-500 series)	1,726.00	(1,720.00)	6.00		6.00
Supplies and Materials	500.00		500.00	30.70	469.30
Total Undistributed Expenditures - Guidance	274,282.00	8,759.04	283,041.04	282,565.74	475.30
Improvement of Instruction Services/					
Salaries of Other Professional Staff	1,250.00	(1,240.00)	10.00		10.00
Total Improvement of Instruction Services/					
Other Support Services - Instructional Staff	1,250.00	(1,240.00)	10.00	-	10.00

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: LANDIS INTERMEDIATE SCHOOL

	2013		ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Educational Media Services/School Library:				
Salaries	\$ 65,939.00	\$ 1,223.40	\$ 67,162.40	\$ -
Supplies and Materials	13,040.00	(239.04)	12,790.96	10.37
Total Educational Media Services/School Library	<u>78,979.00</u>	<u>984.36</u>	<u>79,963.36</u>	<u>10.37</u>
Support Services School Administration:				
Salaries of Principals/Assistant Principals	200,993.00	8,500.00	209,493.00	86.50
Salaries of Secretarial and Clerical Assistants	130,721.00	9,235.08	139,956.08	-
Other Purchased Services	6,110.00	(2,945.08)	3,164.92	8.54
Supplies and Materials	20,000.00	(1,750.00)	18,250.00	11,599.99
Total Support Services School Administration	<u>357,824.00</u>	<u>13,040.00</u>	<u>370,864.00</u>	<u>11,695.03</u>
Other Operating and Maintenance of Plant				
Salaries	8,592.00	500.00	9,092.00	471.48
Total Other Operations and Maintenance of Plant Services	<u>8,592.00</u>	<u>500.00</u>	<u>9,092.00</u>	<u>471.48</u>
Undistributed Expenditures - Security				
Salaries	93,511.00		93,511.00	623.09
General Supplies	6,700.00		6,700.00	427.60
Total Undistributed Expenditures - Security	<u>100,211.00</u>	<u>-</u>	<u>100,211.00</u>	<u>1,050.69</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>108,803.00</u>	<u>500.00</u>	<u>109,303.00</u>	<u>1,522.17</u>
Student Transportation Services:				
Contracted Services (Other than Between Home and School)	1,200.00		1,200.00	-
Total Student Transportation Services	<u>1,200.00</u>	<u>-</u>	<u>1,200.00</u>	<u>-</u>
Undistributed Expenditures Before Unallocated Benefits	<u>939,293.00</u>	<u>(1,760.00)</u>	<u>937,533.00</u>	<u>14,222.75</u>
Unallocated Benefits:				
Group Insurance	5,408.00		5,408.00	-
Social Security Contributions	42,527.00		42,527.00	-
Workmen's Compensation	34,440.00		34,440.00	-
Health Benefits	1,084,555.00		1,084,555.00	-
Tuition Reimbursement	1,428.00		1,428.00	-
Other Employee Benefits	2,042.00		2,042.00	-
Total Personal Services - Employee Benefits	<u>1,170,400.00</u>	<u>-</u>	<u>1,170,400.00</u>	<u>-</u>
	<u>2,109,693.00</u>	<u>(1,760.00)</u>	<u>2,107,933.00</u>	<u>14,222.75</u>
	<u>5,738,379.00</u>	<u>27,465.78</u>	<u>5,765,844.78</u>	<u>17,998.12</u>
Total School Based Expenditures	<u>5,738,379.00</u>	<u>27,465.78</u>	<u>5,765,844.78</u>	<u>17,998.12</u>
Total Capital Outlay				
Operating Transfer In	\$ 5,738,379.00	\$ 27,465.78	\$ 5,765,844.78	\$ (9,134.63)
Total Other Financing Sources	<u>5,738,379.00</u>	<u>27,465.78</u>	<u>5,765,844.78</u>	<u>(9,134.63)</u>
(Under) Expenditures and Other Financing (Uses)	-	-	-	8,863.49
Fund Balances, July 1	<u>2,758.28</u>	<u>-</u>	<u>2,758.28</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 2,758.28</u>	<u>\$ -</u>	<u>\$ 2,758.28</u>	<u>\$ 8,863.49</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	2013				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,286,052.00	\$ 62,520.52	\$ 2,348,572.52	\$ 2,348,570.92	\$ 1.60
Other Purchased Services	28,913.00	13,800.00	42,713.00	42,646.82	66.18
General Supplies	104,769.00	(8,166.12)	96,602.88	94,449.20	2,153.68
Textbooks	5,000.00	(4,300.00)	700.00	647.68	52.32
Total Regular Programs - Instruction	<u>2,424,734.00</u>	<u>63,854.40</u>	<u>2,488,588.40</u>	<u>2,486,314.62</u>	<u>2,273.78</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	356,213.00	(132,458.00)	223,755.00	223,737.96	17.04
Other Salaries for Instruction	152,820.00	(45,704.00)	107,116.00	107,070.86	45.14
Other Purchased Services (400-500 series)	750.00	(150.00)	600.00	600.00	600.00
General Supplies	18,680.00	(13,186.00)	5,494.00	5,460.87	33.13
Textbooks			-		-
Other Objects	1,500.00	(300.00)	1,200.00	536.22	663.78
Total Learning and/or Language Disabilities	<u>529,963.00</u>	<u>(191,798.00)</u>	<u>338,165.00</u>	<u>336,805.91</u>	<u>1,359.09</u>
Behavioral Disabilities:					
Salaries of Teachers	54,243.00	1,013.93	55,256.93	55,256.93	-
Other Salaries for Instruction	42,005.00		42,005.00	42,004.91	0.09
Other Purchased Services (400-500 series)	400.00		400.00	400.00	400.00
General Supplies	5,180.00	(5,100.00)	80.00	37.24	42.76
Textbooks	600.00		600.00	600.00	600.00
Other Objects	1,400.00		1,400.00	1,207.63	192.37
Total Behavioral Disabilities	<u>103,828.00</u>	<u>(4,086.07)</u>	<u>99,741.93</u>	<u>98,506.71</u>	<u>1,235.22</u>
Resource Room/Resource Center:					
Salaries of Teachers	557,036.00	68,573.47	625,609.47	625,609.47	-
Other Salaries for Instruction	100,597.00	7,500.00	108,097.00	103,535.56	4,561.44
General Supplies	16,200.00	(12,440.80)	3,759.20	3,350.15	409.05
Other Objects	2,400.00		2,400.00	659.93	1,740.07
Total Resource Room/Resource Center	<u>676,233.00</u>	<u>63,632.67</u>	<u>739,865.67</u>	<u>733,155.11</u>	<u>6,710.56</u>
Autism:					
Salaries of Teachers	186,167.00	(20,790.52)	165,376.48	165,358.64	17.84
Other Salaries for Instruction	202,338.00	(67,750.00)	134,588.00	134,295.20	292.80
Purchased Professional-Educational Services	5,000.00		5,000.00	5,000.00	5,000.00
Other Purchased Services (400-500 series)	3,600.00		3,600.00	3,600.00	3,600.00
General Supplies	27,000.00		27,000.00	17,515.71	9,484.29
Textbooks	1,200.00		1,200.00	979.36	220.64
Other Objects	3,300.00		3,300.00	1,839.52	1,460.48
Total Autism	<u>428,605.00</u>	<u>(88,540.52)</u>	<u>340,064.48</u>	<u>319,988.43</u>	<u>20,076.05</u>
Total Special Education - Instruction	<u>1,738,629.00</u>	<u>(220,791.92)</u>	<u>1,517,837.08</u>	<u>1,488,456.16</u>	<u>29,380.92</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	164,308.00	4,032.86	168,340.86	168,340.86	-
Total Basic Skills/Remedial - Instruction	<u>164,308.00</u>	<u>4,032.86</u>	<u>168,340.86</u>	<u>168,340.86</u>	<u>-</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	28,725.00	(7,104.97)	21,620.03	16,687.00	4,933.03
Other Objects	1,500.00	233.00	1,733.00	898.00	835.00
Total School Sponsored Cocurricular Activities - Instruction	<u>30,225.00</u>	<u>(6,871.97)</u>	<u>23,353.03</u>	<u>17,585.00</u>	<u>5,768.03</u>
School Sponsored Athletics - Instruction:					
Salaries		2,560.00	2,560.00	2,560.00	-
Total School Sponsored Athletics - Instruction	<u>-</u>	<u>2,560.00</u>	<u>2,560.00</u>	<u>2,560.00</u>	<u>-</u>
Before/After School Programs - Instruction					
Salaries of Teacher Tutors	20,250.00	(3,920.00)	16,330.00	16,315.60	14.40
Total Before/After School Programs - Instruction	<u>20,250.00</u>	<u>(3,920.00)</u>	<u>16,330.00</u>	<u>16,315.60</u>	<u>14.40</u>
Total Instruction	<u>4,378,146.00</u>	<u>(161,136.63)</u>	<u>4,217,009.37</u>	<u>4,179,572.24</u>	<u>37,437.13</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	2013				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 38,341.00	\$ 1,741.83	\$ 40,082.83	\$ 40,082.83	\$ -
Salaries of Drop-Out Prevention Officer/Coordinator	9,146.00	291.66	9,437.66	9,437.66	-
Total Attendance and Social Work Services	<u>47,487.00</u>	<u>2,033.49</u>	<u>49,520.49</u>	<u>49,520.49</u>	<u>-</u>
Health Services:					
Salaries	56,951.00	768.94	57,719.94	57,719.94	-
Salaries of Social Services Coordinators	56,489.00	1,269.70	57,758.70	57,756.90	1.80
Supplies and Materials	2,800.00		2,800.00	2,469.25	330.75
Total Health Services	<u>116,240.00</u>	<u>2,038.64</u>	<u>118,278.64</u>	<u>117,946.09</u>	<u>332.55</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	203,399.00	7,165.82	210,564.82	210,564.82	-
Other Salaries	56,451.00	1,941.02	58,392.02	58,392.02	-
Other Purchased Services (400-500 series)	1,355.00	(320.00)	1,035.00	1,026.36	8.64
Supplies and Materials	750.00	(150.00)	600.00	594.65	5.35
Total Other Support Services - Students - Regular	<u>261,955.00</u>	<u>8,636.84</u>	<u>270,591.84</u>	<u>270,577.85</u>	<u>13.99</u>
Improvement of Instruction Services/ Other Support Services - Instructional Staff					
Salaries of Other Professional Staff	1,500.00	(420.00)	1,080.00	1,075.00	5.00
Total Improvement of Instruction Services/ Other Support Services - Instructional Staff	<u>1,500.00</u>	<u>(420.00)</u>	<u>1,080.00</u>	<u>1,075.00</u>	<u>5.00</u>
Educational Media Services/School Library:					
Salaries	69,227.00		69,227.00	69,088.15	138.85
Purchased Prof. and Tech. Services			-	-	-
Other Purchased Services	2,400.00	794.92	3,194.92	2,933.79	261.13
Supplies and Materials	11,000.00	(1,285.00)	9,715.00	9,712.40	2.60
Total Educational Media Services/School Library	<u>82,627.00</u>	<u>(490.08)</u>	<u>82,136.92</u>	<u>81,734.34</u>	<u>402.58</u>
Instructional Staff Training Services:					
Other Purchased Services		170.00	170.00	160.00	10.00
Total Instructional Staff Training Services	<u>-</u>	<u>170.00</u>	<u>170.00</u>	<u>160.00</u>	<u>10.00</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	226,182.00	(1,920.00)	224,262.00	224,258.60	3.40
Salaries of Secretarial and Clerical Assistants	112,818.00	(10,450.00)	102,368.00	102,321.57	46.43
Other Purchased Services	5,050.00	(1,350.00)	3,700.00	3,658.56	41.44
Supplies and Materials	16,655.00	(311.55)	16,343.45	13,119.88	3,223.57
Total Support Services School Administration	<u>360,705.00</u>	<u>(14,031.55)</u>	<u>346,673.45</u>	<u>343,358.61</u>	<u>3,314.84</u>
Undistributed Expenditures - Custodial Services					
Salaries	8,822.00	(8,043.83)	778.17	754.71	23.46
Total Undistributed Expenditures - Custodial Services	<u>8,822.00</u>	<u>(8,043.83)</u>	<u>778.17</u>	<u>754.71</u>	<u>23.46</u>
Undistributed Expenditures - Security					
Salaries	84,598.00	(13,800.00)	70,798.00	70,796.74	1.26
General Supplies	1,000.00		1,000.00	89.97	910.03
Total Undistributed Expenditures - Security	<u>85,598.00</u>	<u>(13,800.00)</u>	<u>71,798.00</u>	<u>70,886.71</u>	<u>911.29</u>
Total Undist. Expend Oper & Maint of Plant Serv.	<u>94,420.00</u>	<u>(21,843.83)</u>	<u>72,576.17</u>	<u>71,641.42</u>	<u>934.75</u>
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	1,450.00	1,410.00	2,860.00	1,200.00	1,660.00
Total Student Transportation Services	<u>1,450.00</u>	<u>1,410.00</u>	<u>2,860.00</u>	<u>1,200.00</u>	<u>1,660.00</u>
Undistributed Expenditures Before Unallocated Benefits	<u>966,384.00</u>	<u>(22,496.49)</u>	<u>943,887.51</u>	<u>937,213.80</u>	<u>6,673.71</u>

CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	2013				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Unallocated Benefits:					
Group Insurance	\$ 10,302.00	\$ -	\$ 10,302.00	\$ 10,302.00	\$ -
Social Security Contributions	69,012.00		69,012.00	69,012.00	-
Workmen's Compensation	37,381.00		37,381.00	37,381.00	-
Health Benefits	1,361,700.00		1,361,700.00	1,361,700.00	-
Tuition Reimbursement	2,783.00		2,783.00	2,783.00	-
Other Employee Benefits	1,842.00		1,842.00	1,842.00	-
Total Personal Services - Employee Benefits	<u>1,483,020.00</u>	<u>-</u>	<u>1,483,020.00</u>	<u>1,483,020.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,449,404.00</u>	<u>(22,496.49)</u>	<u>2,426,907.51</u>	<u>2,420,233.80</u>	<u>6,673.71</u>
Total General Current Expense	<u>6,827,550.00</u>	<u>(183,633.12)</u>	<u>6,643,916.88</u>	<u>6,599,806.04</u>	<u>44,110.84</u>
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total School Based Expenditures	<u>6,827,550.00</u>	<u>(183,633.12)</u>	<u>6,643,916.88</u>	<u>6,599,806.04</u>	<u>44,110.84</u>
Other Financing Sources:					
Operating Transfer In	<u>\$ 6,827,550.00</u>	<u>\$ (183,633.12)</u>	<u>\$ 6,643,916.88</u>	<u>\$ 6,596,262.71</u>	<u>\$ (47,654.17)</u>
Total Other Financing Sources	<u>6,827,550.00</u>	<u>(183,633.12)</u>	<u>6,643,916.88</u>	<u>6,596,262.71</u>	<u>(47,654.17)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	(3,543.33)	(3,543.33)
Fund Balances, July 1	<u>4,036.45</u>	<u>-</u>	<u>4,036.45</u>	<u>4,036.45</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 4,036.45</u>	<u>\$ -</u>	<u>\$ 4,036.45</u>	<u>\$ 493.12</u>	<u>\$ (3,543.33)</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: DANE BARSE PUBLIC SCHOOL

	2013		ACTUAL	VARIANCE ACTUAL TO BUDGE
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Regular Programs - Instruction				
Salaries of Teachers:				
Preschool/Kindergarten	\$ 232,919.00	\$ 8,035.85	\$ 240,954.85	\$ 240,954.85
Grades 1-5 Salaries of Teachers	1,189,755.00	25,365.42	1,215,120.42	1,215,098.42
Regular Programs - Undistributed Instruction:				
Other Salaries for Instruction	105,461.00	2,144.40	107,605.40	107,605.40
Other Purchased Services	24,738.00	(2,650.00)	22,088.00	22,075.40
General Supplies	121,158.00	(635.57)	120,522.43	119,150.45
Textbooks	4,000.00	(3,600.00)	400.00	400.00
Total Regular Programs - Instruction	<u>1,678,031.00</u>	<u>28,660.10</u>	<u>1,706,691.10</u>	<u>1,704,884.52</u>
Resource Room/Resource Center:				
Salaries of Teachers	57,658.00	169,599.82	227,257.82	227,257.82
General Supplies	2,700.00	2,000.00	4,700.00	4,295.28
Textbooks	100.00		100.00	100.00
Other Objects	270.00	540.00	810.00	810.00
Total Resource Room/Resource Center	<u>60,728.00</u>	<u>172,139.82</u>	<u>232,867.82</u>	<u>231,553.10</u>
Total Special Education - Instruction	<u>60,728.00</u>	<u>172,139.82</u>	<u>232,867.82</u>	<u>231,553.10</u>
Basic Skills/Remedial - Instruction:				
Salaries of Teachers	313,654.00	(42,651.20)	271,002.80	271,002.80
General Supplies	2,245.00	(400.00)	1,845.00	1,844.26
Total Basic Skills/Remedial - Instruction	<u>315,899.00</u>	<u>(43,051.20)</u>	<u>272,847.80</u>	<u>272,847.06</u>
Bilingual Education - Instruction:				
Salaries of Teachers	27,995.00	953.44	28,948.44	28,948.44
General Supplies	2,500.00	(53.44)	2,446.56	2,173.60
Total Bilingual Education - Instruction	<u>30,495.00</u>	<u>900.00</u>	<u>31,395.00</u>	<u>31,122.04</u>
School Sponsored Cocurricular Activities - Instruction:				
Salaries	14,795.00	(6,550.00)	8,245.00	8,205.00
Supplies & Materials	250.00		250.00	112.61
Total School Sponsored Cocurricular Activities - Instruction	<u>15,045.00</u>	<u>(6,550.00)</u>	<u>8,495.00</u>	<u>8,317.61</u>
Total Instruction	<u>2,100,198.00</u>	<u>152,098.72</u>	<u>2,252,296.72</u>	<u>2,248,724.33</u>
Undistributed Expenditures:				
Attendance and Social Work Services:				
Salaries	38,526.00	3,216.32	41,742.32	41,742.32
Total Attendance and Social Work Services	<u>38,526.00</u>	<u>3,216.32</u>	<u>41,742.32</u>	<u>41,742.32</u>
Health Services:				
Salaries	55,664.00	842.72	56,506.72	56,506.72
Salaries of Social Services Coordinators	56,451.00	1,268.94	57,719.94	57,719.94
Other Purchased Services (400-500 series)	250.00		250.00	0.02
Supplies and Materials	4,000.00	900.00	4,900.00	4,642.40
Other Objects			-	-
Total Health Services	<u>116,365.00</u>	<u>3,011.66</u>	<u>119,376.66</u>	<u>118,869.08</u>
Undistributed Expenditures - Guidance				
Salaries of Other Professional Staff	147,218.00	4,290.45	151,508.45	151,508.45
Supplies and Materials	1,250.00		1,250.00	849.79
Total Undistributed Expenditures - Guidance	<u>148,468.00</u>	<u>4,290.45</u>	<u>152,758.45</u>	<u>152,358.24</u>
Educational Media Services/School Library:				
Salaries	55,988.00	1,920.65	57,908.65	57,908.65
Other Purchased Services		20.00	20.00	20.00
Supplies and Materials	9,300.00	(20.00)	9,280.00	8,494.55
Total Educational Media Services/School Library	<u>65,288.00</u>	<u>1,920.65</u>	<u>67,208.65</u>	<u>66,403.20</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: DANE BARSE PUBLIC SCHOOL

			2013		VARIANCE ACTUAL TO BUDGE
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 111,499.00	\$ 1,200.00	\$ 112,699.00	\$ 112,669.76	\$ 29.24
Salaries of Secretarial and Clerical Assistants	66,634.00	4,619.30	71,253.30	71,253.30	-
Other Purchased Services	4,422.00	(3,960.83)	461.17	375.92	85.25
Supplies and Materials	15,800.00	(2,450.00)	13,350.00	13,289.42	60.58
Total Support Services School Administration	<u>198,355.00</u>	<u>(591.53)</u>	<u>197,763.47</u>	<u>197,588.40</u>	<u>175.07</u>
Other Operating and Maintenance of Plant					
Salaries	22,845.00	(5,100.00)	17,745.00	17,713.82	31.18
Total Other Operations and Maintenance of Plant Services	<u>22,845.00</u>	<u>(5,100.00)</u>	<u>17,745.00</u>	<u>17,713.82</u>	<u>31.18</u>
Undistributed Expenditures - Security					
Salaries	27,530.00		27,530.00	26,943.89	586.11
General Supplies	1,280.00		1,280.00	700.00	580.00
Total Undistributed Expenditures - Security	<u>28,810.00</u>	<u>-</u>	<u>28,810.00</u>	<u>27,643.89</u>	<u>1,166.11</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>51,655.00</u>	<u>(5,100.00)</u>	<u>46,555.00</u>	<u>45,357.71</u>	<u>1,197.29</u>
Undistributed Expenditures Before Unallocated Benefits	<u>618,657.00</u>	<u>6,747.55</u>	<u>625,404.55</u>	<u>622,318.95</u>	<u>3,085.60</u>
Unallocated Benefits:					
Group Insurance	2,835.00		2,835.00	2,835.00	-
Social Security Contributions	29,370.00		29,370.00	29,370.00	-
Workmen's Compensation	18,949.00		18,949.00	18,949.00	-
Health Benefits	616,665.00		616,665.00	616,665.00	-
Tuition Reimbursement	925.00		925.00	925.00	-
Other Employee Benefits	1,156.00		1,156.00	1,156.00	-
Total Personal Services - Employee Benefits	<u>669,900.00</u>	<u>-</u>	<u>669,900.00</u>	<u>669,900.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,288,557.00</u>	<u>6,747.55</u>	<u>1,295,304.55</u>	<u>1,292,218.95</u>	<u>3,085.60</u>
Total General Current Expense	<u>3,388,755.00</u>	<u>158,846.27</u>	<u>3,547,601.27</u>	<u>3,540,943.28</u>	<u>6,657.99</u>
Capital Outlay:					
Equipment:					
Grades 1 - 5		6,710.00	6,710.00	6,709.95	0.05
Total Equipment	<u>-</u>	<u>6,710.00</u>	<u>6,710.00</u>	<u>6,709.95</u>	<u>0.05</u>
Total Capital Outlay	<u>-</u>	<u>6,710.00</u>	<u>6,710.00</u>	<u>6,709.95</u>	<u>0.05</u>
Total School Based Expenditures	<u>3,388,755.00</u>	<u>165,556.27</u>	<u>3,554,311.27</u>	<u>3,547,653.23</u>	<u>6,658.04</u>
Total Capital Outlay					
Operating Transfer In	<u>\$ 3,388,755.00</u>	<u>\$ 165,556.27</u>	<u>\$ 3,554,311.27</u>	<u>\$ 3,546,103.26</u>	<u>\$ (8,208.01)</u>
Total Other Financing Sources	<u>3,388,755.00</u>	<u>165,556.27</u>	<u>3,554,311.27</u>	<u>3,546,103.26</u>	<u>(8,208.01)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,549.97)</u>	<u>(1,549.97)</u>
Fund Balances, July 1	<u>2,892.11</u>	<u>-</u>	<u>2,892.11</u>	<u>2,892.11</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 2,892.11</u>	<u>\$ -</u>	<u>\$ 2,892.11</u>	<u>\$ 1,342.14</u>	<u>\$ (1,549.97)</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	2013				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 409,080.00	\$ (5,796.61)	\$ 403,283.39	\$ 403,283.39	\$ -
Grades 1-5 Salaries of Teachers	1,696,838.00	22,276.79	1,719,114.79	1,719,090.01	24.78
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	115,341.00	6,933.06	122,274.06	122,259.98	14.08
Other Purchased Services	34,513.00	5,202.00	39,715.00	39,700.01	14.99
General Supplies	213,113.00	7,261.12	220,374.12	210,005.71	10,368.41
Textbooks	5,000.00	(3,600.00)	1,400.00	1,362.20	37.80
Total Regular Programs - Instruction	<u>2,473,885.00</u>	<u>32,276.36</u>	<u>2,506,161.36</u>	<u>2,495,701.30</u>	<u>10,460.06</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	410,182.00	(38,580.41)	371,601.59	371,601.59	-
Other Salaries for Instruction	175,185.00	(13,884.59)	161,300.41	161,300.32	0.09
Other Purchased Services (400-500 series)	200.00		200.00	200.00	-
General Supplies	11,000.00	(600.00)	10,400.00	9,490.50	909.50
Textbooks	1,220.00		1,220.00	121.43	1,098.57
Other Objects	2,700.00	(70.00)	2,630.00	391.12	2,238.88
Total Learning and/or Language Disabilities	<u>600,487.00</u>	<u>(53,135.00)</u>	<u>547,352.00</u>	<u>543,104.96</u>	<u>4,247.04</u>
Resource Room/Resource Center:					
Salaries of Teachers	440,144.00	(18,345.70)	421,798.30	421,798.30	-
Other Salaries for Instruction	20,575.00	42,504.88	63,079.88	63,079.88	-
Purchased Professional-Educational Services			-	-	-
Purchased Technical Services			-	-	-
Other Purchased Services (400-500 series)			-	-	-
General Supplies	6,250.00	(1,000.00)	5,250.00	5,200.35	49.65
Textbooks	760.00	(760.00)	-	-	-
Other Objects	1,890.00	(506.00)	1,384.00	1,317.65	66.35
Total Resource Room/Resource Center	<u>469,619.00</u>	<u>21,893.18</u>	<u>491,512.18</u>	<u>491,396.18</u>	<u>116.00</u>
Total Special Education - Instruction	<u>1,070,106.00</u>	<u>(31,241.82)</u>	<u>1,038,864.18</u>	<u>1,034,501.14</u>	<u>4,363.04</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	423,556.00	7,613.62	431,169.62	431,169.62	-
General Supplies	250.00		250.00	232.46	17.54
Total Basic Skills/Remedial - Instruction	<u>423,806.00</u>	<u>7,613.62</u>	<u>431,419.62</u>	<u>431,402.08</u>	<u>17.54</u>
Bilingual Education - Instruction:					
Salaries of Teachers	67,603.00	1,492.94	69,095.94	69,095.94	-
General Supplies	1,250.00	(141.00)	1,109.00	1,108.00	1.00
Total Bilingual Education - Instruction	<u>68,853.00</u>	<u>1,351.94</u>	<u>70,204.94</u>	<u>70,203.94</u>	<u>1.00</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	14,635.00	(4,497.39)	10,137.61	10,137.00	0.61
Supplies & Materials	1,000.00	(112.00)	888.00	886.84	1.16
Total School Sponsored Cocurricular Activities - Instruction	<u>15,635.00</u>	<u>(4,609.39)</u>	<u>11,025.61</u>	<u>11,023.84</u>	<u>1.77</u>
Total Instruction	<u>4,052,285.00</u>	<u>5,390.71</u>	<u>4,057,675.71</u>	<u>4,042,832.30</u>	<u>14,843.41</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	41,253.00	398.49	41,651.49	41,651.49	-
Total Attendance and Social Work Services	<u>41,253.00</u>	<u>398.49</u>	<u>41,651.49</u>	<u>41,651.49</u>	<u>-</u>
Health Services:					
Salaries	59,061.00	547.97	59,608.97	59,608.97	-
Salaries of Social Services Coordinators	55,739.00	1,267.99	57,006.99	57,006.99	-
Purchased Professional/Technical Services	250.00	(250.00)	-	-	-
Other Purchased Services (400-500 series)	100.00	(85.00)	15.00		15.00
Supplies and Materials	7,400.00	(4,547.97)	2,852.03	2,773.98	78.05
Total Health Services	<u>122,550.00</u>	<u>(3,067.01)</u>	<u>119,482.99</u>	<u>119,389.94</u>	<u>93.05</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	116,328.00	(148.49)	116,179.51	116,096.19	83.32
Other Purchased Services (400-500 series)	500.00		500.00	500.00	-
Supplies and Materials	2,700.00		2,700.00	2,528.50	171.50
Total Undistributed Expenditures - Guidance	<u>119,528.00</u>	<u>(148.49)</u>	<u>119,379.51</u>	<u>119,124.69</u>	<u>254.82</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	2013				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 57,002.00	\$ 2,777.01	\$ 59,779.01	\$ 59,778.91	\$ 0.10
Supplies and Materials	7,225.00		7,225.00	7,024.03	200.97
Total Educational Media Services/School Library	<u>64,227.00</u>	<u>2,777.01</u>	<u>67,004.01</u>	<u>66,802.94</u>	<u>201.07</u>
Instructional Staff Training Services:					
Other Purchased Services		2,000.00	2,000.00	2,000.00	-
Total Instructional Staff Training Services	<u>-</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>-</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	221,049.00	8,000.00	229,049.00	229,041.34	7.66
Salaries of Secretarial and Clerical Assistants	69,224.00	363.80	69,587.80	69,584.80	3.00
Other Purchased Services	9,320.00	(3,080.00)	6,240.00	6,235.71	4.29
Supplies and Materials	14,000.00	(3,104.12)	10,895.88	10,793.88	102.00
Total Support Services School Administration	<u>313,593.00</u>	<u>2,179.68</u>	<u>315,772.68</u>	<u>315,655.73</u>	<u>116.95</u>
Other Operating and Maintenance of Plant					
Salaries	22,630.00	3,339.95	25,969.95	25,944.12	25.83
Total Other Operations and Maintenance of Plant Services	<u>22,630.00</u>	<u>3,339.95</u>	<u>25,969.95</u>	<u>25,944.12</u>	<u>25.83</u>
Undistributed Expenditures - Security					
Salaries	28,414.00	4,282.16	32,696.16	32,696.16	-
General Supplies	1,500.00	4,000.00	5,500.00	5,450.82	49.18
Total Undistributed Expenditures - Security	<u>29,914.00</u>	<u>8,282.16</u>	<u>38,196.16</u>	<u>38,146.98</u>	<u>49.18</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>52,544.00</u>	<u>11,622.11</u>	<u>64,166.11</u>	<u>64,091.10</u>	<u>75.01</u>
Undistributed Expenditures Before Unallocated Benefits	<u>713,695.00</u>	<u>15,761.79</u>	<u>729,456.79</u>	<u>728,715.89</u>	<u>740.90</u>
Unallocated Benefits:					
Group Insurance	8,711.00	(2,500.00)	6,211.00	6,211.00	-
Social Security Contributions	54,690.00		54,690.00	54,690.00	-
Workmen's Compensation	30,335.00		30,335.00	30,335.00	-
Health Benefits	1,134,347.00		1,134,347.00	1,134,347.00	-
Tuition Reimbursement	2,197.00		2,197.00	2,197.00	-
Other Employee Benefits	1,720.00		1,720.00	1,720.00	-
Total Personal Services - Employee Benefits	<u>1,232,000.00</u>	<u>(2,500.00)</u>	<u>1,229,500.00</u>	<u>1,229,500.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,945,695.00</u>	<u>13,261.79</u>	<u>1,958,956.79</u>	<u>1,958,215.89</u>	<u>740.90</u>
Total General Current Expense	<u>5,997,980.00</u>	<u>18,652.50</u>	<u>6,016,632.50</u>	<u>6,001,048.19</u>	<u>15,584.31</u>
Capital Outlay:					
Equipment:					
Grades 1 - 5		3,600.00	3,600.00	3,537.05	62.95
Total Equipment	<u>-</u>	<u>3,600.00</u>	<u>3,600.00</u>	<u>3,537.05</u>	<u>62.95</u>
Total Capital Outlay	<u>-</u>	<u>3,600.00</u>	<u>3,600.00</u>	<u>3,537.05</u>	<u>62.95</u>
Total School Based Expenditures	<u>5,997,980.00</u>	<u>22,252.50</u>	<u>6,020,232.50</u>	<u>6,004,585.24</u>	<u>15,647.26</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,997,980.00	\$ 22,252.50	\$ 6,020,232.50	\$ 6,000,736.66	\$ (19,495.84)
Total Other Financing Sources	<u>5,997,980.00</u>	<u>22,252.50</u>	<u>6,020,232.50</u>	<u>6,000,736.66</u>	<u>(19,495.84)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,848.58)</u>	<u>(3,848.58)</u>
Fund Balances, July 1	<u>5,935.86</u>	<u>-</u>	<u>5,935.86</u>	<u>5,935.86</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 5,935.86</u>	<u>\$ -</u>	<u>\$ 5,935.86</u>	<u>\$ 2,087.28</u>	<u>\$ (3,848.58)</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: WALLACE MIDDLE SCHOOL

	2013				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
<b>Regular Programs - Instruction</b>					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,261,479.00	\$ 136,602.22	\$ 2,398,081.22	\$ 2,398,069.72	\$ 11.50
Other Purchased Services	21,500.00	1,000.00	22,500.00	22,330.05	169.95
General Supplies	98,577.00	(4,016.00)	94,561.00	93,052.49	1,508.51
Textbooks	1,500.00	(1,000.00)	500.00		500.00
<b>Total Regular Programs - Instruction</b>	<b>2,383,056.00</b>	<b>132,586.22</b>	<b>2,515,642.22</b>	<b>2,513,452.26</b>	<b>2,189.96</b>
<b>Special Education - Instruction:</b>					
Cognitive - Mild:					
Salaries of Teachers	112,236.00	1,572.30	113,808.30	113,808.30	-
Other Salaries for Instruction	91,798.00	5,254.70	97,052.70	97,052.18	0.52
Other Purchased Services (400-500 series)	4,550.00	(1,644.00)	2,906.00	325.83	2,580.17
General Supplies	15,400.00	(2,579.00)	12,821.00	12,319.63	501.37
Other Objects	2,800.00	(1,057.00)	1,743.00	1,686.78	56.22
<b>Total Cognitive - Mild</b>	<b>227,084.00</b>	<b>1,247.00</b>	<b>228,331.00</b>	<b>225,192.72</b>	<b>3,138.28</b>
Cognitive - Moderate:					
Salaries of Teachers	112,732.00	371.96	113,103.96	113,103.96	-
Other Salaries for Instruction	52,716.00	(1,697.96)	51,018.04	51,017.87	0.17
Other Purchased Services (400-500 series)	4,050.00	(4,034.00)	16.00	15.85	0.15
General Supplies	9,600.00	(1,873.00)	7,727.00	7,726.52	0.48
Other Objects	1,400.00	(1,327.00)	73.00	72.49	0.51
<b>Total Cognitive - Moderate</b>	<b>180,498.00</b>	<b>(8,560.00)</b>	<b>171,938.00</b>	<b>171,936.69</b>	<b>1.31</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	206,464.00	43,514.00	249,978.00	249,977.21	0.79
Other Salaries for Instruction	77,408.00	527.00	77,935.00	77,934.34	0.66
Other Purchased Services (400-500 series)	750.00	(700.00)	50.00		50.00
General Supplies	11,880.00	(3,128.00)	8,752.00	8,745.57	6.43
Textbooks	600.00	(570.00)	30.00	26.30	3.70
Other Objects	900.00	80.00	980.00	975.97	4.03
<b>Total Learning and/or Language Disabilities</b>	<b>298,002.00</b>	<b>39,723.00</b>	<b>337,725.00</b>	<b>337,659.39</b>	<b>65.61</b>
Resource Room/Resource Center:					
Salaries of Teachers	422,623.00	4,601.54	427,224.54	427,224.54	-
Other Salaries for Instruction	45,247.00	9,274.46	54,521.46	54,432.02	89.44
Purchased Professional-Educational Services			-		-
Purchased Technical Services			-		-
Other Purchased Services (400-500 series)			-		-
General Supplies	15,600.00	(3,028.00)	12,572.00	12,087.89	484.11
Textbooks			-		-
Other Objects	2,400.00	(1,548.00)	852.00	801.64	50.36
<b>Total Resource Room/Resource Center</b>	<b>485,870.00</b>	<b>9,300.00</b>	<b>495,170.00</b>	<b>494,546.09</b>	<b>623.91</b>
<b>Total Special Education - Instruction</b>	<b>1,191,454.00</b>	<b>41,710.00</b>	<b>1,233,164.00</b>	<b>1,229,334.89</b>	<b>3,829.11</b>
<b>Basic Skills/Remedial - Instruction:</b>					
Salaries of Teachers	151,507.00	(27,885.00)	123,622.00	123,617.90	4.10
General Supplies	1,500.00	(1,500.00)	-		-
<b>Total Basic Skills/Remedial - Instruction</b>	<b>153,007.00</b>	<b>(29,385.00)</b>	<b>123,622.00</b>	<b>123,617.90</b>	<b>4.10</b>
<b>School Sponsored Cocurricular Activities - Instruction:</b>					
Salaries	28,725.00	(16,460.00)	12,265.00	12,259.50	5.50
Supplies & Materials	500.00	(500.00)	-		-
Other Objects	1,500.00	(330.00)	1,170.00	1,168.00	2.00
<b>Total School Sponsored Cocurricular Activities - Instruction</b>	<b>30,725.00</b>	<b>(17,290.00)</b>	<b>13,435.00</b>	<b>13,427.50</b>	<b>7.50</b>
<b>School Sponsored Athletics - Instruction:</b>					
Salaries		5,120.00	5,120.00	5,120.00	-
<b>Total School Sponsored Athletics - Instruction</b>	<b>-</b>	<b>5,120.00</b>	<b>5,120.00</b>	<b>5,120.00</b>	<b>-</b>
<b>Other Instructional Programs - Instruction:</b>					
Salaries	21,600.00	(595.00)	21,005.00	20,937.50	67.50
	21,600.00	(595.00)	21,005.00	20,937.50	67.50
<b>Total Instruction</b>	<b>3,779,842.00</b>	<b>132,146.22</b>	<b>3,911,988.22</b>	<b>3,905,890.05</b>	<b>6,098.17</b>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: WALLACE MIDDLE SCHOOL

	2013				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 37,606.00	\$ 2,795.58	\$ 40,401.58	\$ 40,401.58	\$ -
Supplies and Materials	750.00	(344.00)	406.00	405.48	0.52
Total Attendance and Social Work Services	<u>38,356.00</u>	<u>2,451.58</u>	<u>40,807.58</u>	<u>40,807.06</u>	<u>0.52</u>
Health Services:					
Salaries	58,341.00	1,267.97	59,608.97	59,608.97	-
Salaries of Social Services Coordinators	62,430.00	(5,673.00)	56,757.00	56,756.96	0.04
Other Purchased Services (400-500 series)	1,926.00	487.00	2,413.00	1,117.71	1,295.29
Supplies and Materials	3,550.00	(105.00)	3,445.00	3,443.45	1.55
Total Health Services	<u>126,247.00</u>	<u>(4,023.03)</u>	<u>122,223.97</u>	<u>120,927.09</u>	<u>1,296.88</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	227,822.00	(13,680.00)	214,142.00	214,136.55	5.45
Other Salaries	81,404.00	7,375.66	88,779.66	88,779.66	-
Other Purchased Services (400-500 series)	1,470.00	(211.00)	1,259.00	1,258.68	0.32
Supplies and Materials	650.00	(600.00)	50.00		50.00
Total Undistributed Expenditures - Guidance	<u>311,346.00</u>	<u>(7,115.34)</u>	<u>304,230.66</u>	<u>304,174.89</u>	<u>55.77</u>
Educational Media Services/School Library:					
Salaries	84,530.00	1,858.26	86,388.26	86,388.26	-
Other Purchased Services	1,800.00	(476.47)	1,323.53	1,047.64	275.89
Supplies and Materials	6,900.00		6,900.00	6,880.85	19.15
Total Educational Media Services/School Library	<u>93,230.00</u>	<u>1,381.79</u>	<u>94,611.79</u>	<u>94,316.75</u>	<u>295.04</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	209,094.00	12,600.00	221,694.00	221,656.00	38.00
Salaries of Secretarial and Clerical Assistants	105,372.00	4,090.89	109,462.89	109,462.89	-
Other Purchased Services	6,715.00	(2,590.89)	4,124.11	3,604.14	519.97
Supplies and Materials	14,200.00	(2,971.00)	11,229.00	11,228.28	0.72
Total Support Services School Administration	<u>335,381.00</u>	<u>11,129.00</u>	<u>346,510.00</u>	<u>345,951.31</u>	<u>558.69</u>
Other Operating and Maintenance of Plant					
Salaries	10,390.00	(6,624.00)	3,766.00	3,765.45	0.55
Total Other Operations and Maintenance of Plant Services	<u>10,390.00</u>	<u>(6,624.00)</u>	<u>3,766.00</u>	<u>3,765.45</u>	<u>0.55</u>
Undistributed Expenditures - Security					
Salaries	88,821.00	3,603.00	92,424.00	92,423.60	0.40
General Supplies	2,800.00	(2,652.00)	148.00	147.20	0.80
Total Other Operations and Maintenance of Plant Services	<u>91,621.00</u>	<u>951.00</u>	<u>92,572.00</u>	<u>92,570.80</u>	<u>1.20</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>102,011.00</u>	<u>(5,673.00)</u>	<u>96,338.00</u>	<u>96,336.25</u>	<u>1.75</u>
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	1,750.00	(500.00)	1,250.00	1,200.00	50.00
Total Student Transportation Services	<u>1,750.00</u>	<u>(500.00)</u>	<u>1,250.00</u>	<u>1,200.00</u>	<u>50.00</u>
Undistributed Expenditures Before Unallocated Benefits	<u>1,008,321.00</u>	<u>(2,349.00)</u>	<u>1,005,972.00</u>	<u>1,003,713.35</u>	<u>2,258.65</u>
Unallocated Benefits:					
Group Insurance	9,681.00	(477.22)	9,203.78	9,203.78	-
Social Security Contributions	58,848.00		58,848.00	58,848.00	-
Workmen's Compensation	33,444.00		33,444.00	33,444.00	-
Health Benefits	1,141,641.00		1,141,641.00	1,141,641.00	-
Tuition Reimbursement	2,109.00		2,109.00	2,109.00	-
Other Employee Benefits	1,677.00		1,677.00	1,677.00	-
Total Personal Services - Employee Benefits	<u>1,247,400.00</u>	<u>(477.22)</u>	<u>1,246,922.78</u>	<u>1,246,922.78</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,255,721.00</u>	<u>(2,826.22)</u>	<u>2,252,894.78</u>	<u>2,250,636.13</u>	<u>2,258.65</u>
Total General Current Expense	<u>6,035,563.00</u>	<u>129,320.00</u>	<u>6,164,883.00</u>	<u>6,156,526.18</u>	<u>8,356.82</u>
Total School Based Expenditures	<u>6,035,563.00</u>	<u>129,320.00</u>	<u>6,164,883.00</u>	<u>6,156,526.18</u>	<u>8,356.82</u>
Other Financing Sources:					
Operating Transfer In	\$ 6,035,563.00	\$ 129,320.00	\$ 6,164,883.00	\$ 6,162,019.48	\$ (2,863.52)
Total Other Financing Sources	<u>6,035,563.00</u>	<u>129,320.00</u>	<u>6,164,883.00</u>	<u>6,162,019.48</u>	<u>(2,863.52)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	5,493.30	5,493.30
Fund Balances, July 1	621.75	-	621.75	621.75	-
Fund Balances, June 30	<u>\$ 621.75</u>	<u>\$ -</u>	<u>\$ 621.75</u>	<u>\$ 6,115.05</u>	<u>\$ 5,493.30</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	2013				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 315,249.00	\$ 5,741.05	\$ 320,990.05	\$ 320,990.05	\$ -
Grades 1-5 Salaries of Teachers	1,556,720.00	58,739.47	1,615,459.47	1,615,451.47	8.00
Other Salaries for Instruction	107,502.00	1,951.65	109,453.65	109,453.65	-
Other Purchased Services	20,918.00	3,048.35	23,966.35	23,701.23	265.12
General Supplies	162,027.00	4,124.86	166,151.86	164,195.79	1,956.07
Textbooks	3,000.00	(3,000.00)	-	-	-
Total Regular Programs - Instruction	<u>2,165,416.00</u>	<u>70,605.38</u>	<u>2,236,021.38</u>	<u>2,233,792.19</u>	<u>2,229.19</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	210,633.00	4,333.55	214,966.55	214,966.55	-
Other Salaries for Instruction	146,859.00	(18,821.55)	128,037.45	128,036.48	0.97
Purchased Professional-Educational Services			-	-	-
Purchased Technical Services			-	-	-
Other Purchased Services (400-500 series)	400.00	(350.00)	50.00	-	50.00
General Supplies	12,800.00		12,800.00	11,827.36	972.64
Textbooks	2,000.00	(1,953.05)	46.95	-	46.95
Other Objects	1,350.00		1,350.00	1,125.34	224.66
Total Learning and/or Language Disabilities	<u>374,042.00</u>	<u>(16,791.05)</u>	<u>357,250.95</u>	<u>355,955.73</u>	<u>1,295.22</u>
Resource Room/Resource Center:					
Salaries of Teachers	121,494.00	(2,754.10)	118,739.90	118,739.90	-
General Supplies	2,400.00	(1,599.00)	801.00	800.93	0.07
Textbooks	640.00	(146.90)	493.10	-	493.10
Other Objects	540.00		540.00	502.46	37.54
Total Resource Room/Resource Center	<u>125,074.00</u>	<u>(4,500.00)</u>	<u>120,574.00</u>	<u>120,043.29</u>	<u>530.71</u>
Total Special Education - Instruction	<u>499,116.00</u>	<u>(21,291.05)</u>	<u>477,824.95</u>	<u>475,999.02</u>	<u>1,825.93</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	301,984.00	6,884.73	308,868.73	308,868.73	-
General Supplies	2,500.00	(233.62)	2,266.38	1,766.45	499.93
Total Basic Skills/Remedial - Instruction	<u>304,484.00</u>	<u>6,651.11</u>	<u>311,135.11</u>	<u>310,635.18</u>	<u>499.93</u>
Bilingual Education - Instruction:					
Salaries of Teachers	64,314.00	1,268.97	65,582.97	65,582.97	-
General Supplies	2,000.00	(1,274.00)	726.00	725.02	0.98
Total Bilingual Education - Instruction	<u>66,314.00</u>	<u>(5.03)</u>	<u>66,308.97</u>	<u>66,307.99</u>	<u>0.98</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	15,145.00	(6,220.00)	8,925.00	8,925.00	-
Purchased Services			-	-	-
Supplies & Materials	500.00	(59.70)	440.30	-	440.30
Other Objects			-	-	-
Total School Sponsored Cocurricular Activities - Instruction	<u>15,645.00</u>	<u>(6,279.70)</u>	<u>9,365.30</u>	<u>8,925.00</u>	<u>440.30</u>
Total Instruction	<u>3,050,975.00</u>	<u>49,680.71</u>	<u>3,100,655.71</u>	<u>3,095,659.38</u>	<u>4,996.33</u>
Health Services:					
Salaries	81,829.00	(19,850.45)	61,978.55	61,887.51	91.04
Salaries of Social Services Coordinators	62,130.00	1,267.92	63,397.92	63,397.92	-
Other Purchased Services (400-500 series)	250.00		250.00	-	250.00
Supplies and Materials	7,375.00	(6,568.92)	806.08	805.19	0.89
Total Health Services	<u>151,584.00</u>	<u>(25,151.45)</u>	<u>126,432.55</u>	<u>126,090.62</u>	<u>341.93</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	139,806.00	4,201.45	144,007.45	144,007.45	-
Supplies and Materials	4,690.00	(1,214.34)	3,475.66	2,470.97	1,004.69
Total Undistributed Expenditures - Guidance	<u>144,496.00</u>	<u>2,987.11</u>	<u>147,483.11</u>	<u>146,478.42</u>	<u>1,004.69</u>
Educational Media Services/School Library:					
Salaries	82,529.00	2,314.34	84,843.34	84,843.34	-
Purchased Prof. and Tech. Services			-	-	-
Other Purchased Services	5,000.00		5,000.00	4,484.84	515.16
Supplies and Materials	7,325.00		7,325.00	6,977.75	347.25
Other Objects			-	-	-
Total Educational Media Services/School Library	<u>94,854.00</u>	<u>2,314.34</u>	<u>97,168.34</u>	<u>96,305.93</u>	<u>862.41</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	2013				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 197,167.00	\$ 13,000.00	\$ 210,167.00	\$ 209,980.31	\$ 186.69
Salaries of Secretarial and Clerical Assistants	94,788.00	3,482.70	98,270.70	98,270.70	-
Other Purchased Services	6,160.00	(2,482.70)	3,677.30	3,303.26	374.04
Supplies and Materials	15,750.00		15,750.00	14,665.69	1,084.31
Total Support Services School Administration	<u>313,865.00</u>	<u>14,000.00</u>	<u>327,865.00</u>	<u>326,219.96</u>	<u>1,645.04</u>
Other Operating and Maintenance of Plant					
Salaries	22,675.00	250.00	22,925.00	22,673.11	251.89
Total Other Operations and Maintenance of Plant Services	<u>22,675.00</u>	<u>250.00</u>	<u>22,925.00</u>	<u>22,673.11</u>	<u>251.89</u>
Undistributed Expenditures - Security					
Salaries	33,189.00		33,189.00	30,758.50	2,430.50
General Supplies	2,400.00		2,400.00	1,591.90	808.10
Total Undistributed Expenditures - Security	<u>35,589.00</u>	<u>-</u>	<u>35,589.00</u>	<u>32,350.40</u>	<u>3,238.60</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>58,264.00</u>	<u>250.00</u>	<u>58,514.00</u>	<u>55,023.51</u>	<u>3,490.49</u>
Undistributed Expenditures Before Unallocated Benefits	<u>763,063.00</u>	<u>(5,600.00)</u>	<u>757,463.00</u>	<u>750,118.44</u>	<u>7,344.56</u>
Unallocated Benefits:					
Group Insurance	6,197.00		6,197.00	6,197.00	-
Social Security Contributions	45,860.00		45,860.00	45,860.00	-
Workmen's Compensation	25,775.00		25,775.00	25,775.00	-
Health Benefits	892,844.00		892,844.00	892,844.00	-
Tuition Reimbursement	1,726.00		1,726.00	1,726.00	-
Other Employee Benefits	1,648.00		1,648.00	1,648.00	-
Total Personal Services - Employee Benefits	<u>974,050.00</u>	<u>-</u>	<u>974,050.00</u>	<u>974,050.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,737,113.00</u>	<u>(5,600.00)</u>	<u>1,731,513.00</u>	<u>1,724,168.44</u>	<u>7,344.56</u>
Total General Current Expense	<u>4,788,088.00</u>	<u>44,080.71</u>	<u>4,832,168.71</u>	<u>4,819,827.82</u>	<u>12,340.89</u>
Total School Based Expenditures	<u>4,788,088.00</u>	<u>44,080.71</u>	<u>4,832,168.71</u>	<u>4,819,827.82</u>	<u>12,340.89</u>
Other Financing Sources:					
Operating Transfer In	\$ 4,788,088.00	\$ 44,080.71	\$ 4,832,168.71	\$ 4,820,945.43	\$ (11,223.28)
Total Other Financing Sources	<u>4,788,088.00</u>	<u>44,080.71</u>	<u>4,832,168.71</u>	<u>4,820,945.43</u>	<u>(11,223.28)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	1,117.61	1,117.61
Fund Balances, July 1	924.86	-	924.86	924.86	-
Fund Balances, June 30	<u>\$ 924.86</u>	<u>\$ -</u>	<u>\$ 924.86</u>	<u>\$ 2,042.47</u>	<u>\$ 1,117.61</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	2013				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 126,053.00	\$ 1,698.96	\$ 127,751.96	\$ 127,751.96	\$ -
Grades 1-5 Salaries of Teachers	877,386.00	45,651.57	923,037.57	923,036.07	1.50
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	45,384.00	3,715.00	49,099.00	48,892.94	206.06
Other Purchased Services	19,778.00	345.00	20,123.00	18,754.78	1,368.22
General Supplies	125,628.00	1,425.36	127,053.36	125,248.50	1,804.86
Textbooks	1,000.00	(900.00)	100.00		100.00
<b>Total Regular Programs - Instruction</b>	<b>1,195,229.00</b>	<b>51,935.89</b>	<b>1,247,164.89</b>	<b>1,243,684.25</b>	<b>3,480.64</b>
Behavioral Disabilities:					
Salaries of Teachers	356,728.00	(7,541.34)	349,186.66	349,186.66	-
Other Salaries for Instruction	255,103.00	(1,742.00)	253,361.00	253,360.22	0.78
Other Purchased Services (400-500 series)	1,500.00	(740.11)	759.89	719.17	40.72
General Supplies	10,800.00	1,169.00	11,969.00	11,828.78	140.22
Other Objects	2,700.00	(969.00)	1,731.00	1,690.19	40.81
<b>Total Behavioral Disabilities</b>	<b>627,031.00</b>	<b>(10,023.45)</b>	<b>617,007.55</b>	<b>616,785.02</b>	<b>222.53</b>
Resource Room/Resource Center:					
Salaries of Teachers	174,551.00	(54,488.00)	120,063.00	120,019.79	43.21
General Supplies	2,510.00	(2,500.00)	10.00		10.00
Textbooks	300.00		300.00		300.00
Other Objects	810.00	(270.00)	540.00	469.85	70.15
<b>Total Resource Room/Resource Center</b>	<b>178,171.00</b>	<b>(57,258.00)</b>	<b>120,913.00</b>	<b>120,489.64</b>	<b>423.36</b>
<b>Total Special Education - Instruction</b>	<b>805,202.00</b>	<b>(67,281.45)</b>	<b>737,920.55</b>	<b>737,274.66</b>	<b>645.89</b>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	243,680.00	856.28	244,536.28	244,536.28	-
General Supplies	1,500.00		1,500.00	1,443.95	56.05
<b>Total Basic Skills/Remedial - Instruction</b>	<b>245,180.00</b>	<b>856.28</b>	<b>246,036.28</b>	<b>245,980.23</b>	<b>56.05</b>
Bilingual Education - Instruction:					
Salaries of Teachers	730,267.00	8,674.11	738,941.11	738,941.11	-
Other Salaries for Instruction	44,123.00	(1,566.00)	42,557.00	42,556.86	0.14
General Supplies	25,000.00		25,000.00	25,000.00	-
<b>Total Bilingual Education - Instruction</b>	<b>799,390.00</b>	<b>7,108.11</b>	<b>806,498.11</b>	<b>806,497.97</b>	<b>0.14</b>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	14,795.00	(7,496.00)	7,299.00	7,299.00	-
Supplies & Materials	300.00	(290.00)	10.00		10.00
<b>Total School Sponsored Cocurricular Activities - Instruction</b>	<b>15,095.00</b>	<b>(7,786.00)</b>	<b>7,309.00</b>	<b>7,299.00</b>	<b>10.00</b>
<b>Total Instruction</b>	<b>3,060,096.00</b>	<b>(15,167.17)</b>	<b>3,044,928.83</b>	<b>3,040,736.11</b>	<b>4,192.72</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	38,376.00	(32,990.02)	5,385.98	5,379.80	6.18
<b>Total Attendance and Social Work Services</b>	<b>38,376.00</b>	<b>(32,990.02)</b>	<b>5,385.98</b>	<b>5,379.80</b>	<b>6.18</b>
Health Services:					
Salaries	78,293.00		78,293.00	78,206.15	86.85
Salaries of Social Service Coordinators	58,077.00	139.53	58,216.53	58,216.53	-
Other Purchased Services (400-500 series)	550.00	(139.53)	410.47		410.47
Supplies and Materials	3,800.00		3,800.00	3,792.28	7.72
<b>Total Health Services</b>	<b>140,720.00</b>	<b>-</b>	<b>140,720.00</b>	<b>140,214.96</b>	<b>505.04</b>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	174,356.00	11,830.36	186,186.36	186,186.36	-
Supplies and Materials	500.00		500.00	325.15	174.85
<b>Total Undistributed Expenditures - Guidance</b>	<b>174,856.00</b>	<b>11,830.36</b>	<b>186,686.36</b>	<b>186,511.51</b>	<b>174.85</b>
Educational Media Services/School Library:					
Salaries	56,489.00	1,379.66	57,868.66	57,868.66	-
Supplies and Materials	7,500.00		7,500.00	7,458.09	41.91
<b>Total Educational Media Services/School Library</b>	<b>63,989.00</b>	<b>1,379.66</b>	<b>65,368.66</b>	<b>65,326.75</b>	<b>41.91</b>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: JOHNSTONE PUBLIC SCHOOL

			2013		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 239,435.00	\$ 150.00	\$ 239,585.00	\$ 239,583.61	\$ 1.39
Salaries of Secretarial and Clerical Assistants	64,493.00	7,080.06	71,573.06	71,524.72	48.34
Other Purchased Services	2,635.00	(1,300.00)	1,335.00	1,304.41	30.59
Supplies and Materials	6,500.00		6,500.00	6,112.60	387.40
Total Support Services School Administration	<u>313,063.00</u>	<u>5,930.06</u>	<u>318,993.06</u>	<u>318,525.34</u>	<u>467.72</u>
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	28,182.00	(1,325.00)	26,857.00	26,853.35	3.65
Total Other Operations and Maintenance of Plant Services	<u>28,182.00</u>	<u>(1,325.00)</u>	<u>26,857.00</u>	<u>26,853.35</u>	<u>3.65</u>
Undistributed Expenditures - Security					
Salaries of Non-Instructional Aides	20,522.00	1,951.04	22,473.04	22,472.58	0.46
General Supplies	3,200.00	(3,150.00)	50.00		50.00
Total Undistributed Expenditures - Security	<u>23,722.00</u>	<u>(1,198.96)</u>	<u>22,523.04</u>	<u>22,472.58</u>	<u>50.46</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>51,904.00</u>	<u>(2,523.96)</u>	<u>49,380.04</u>	<u>49,325.93</u>	<u>54.11</u>
Undistributed Expenditures Before Unallocated Benefits	<u>782,908.00</u>	<u>(16,373.90)</u>	<u>766,534.10</u>	<u>765,284.29</u>	<u>1,249.81</u>
Unallocated Benefits:					
Group Insurance	8,556.00	(900.00)	7,656.00	7,656.00	-
Social Security Contributions	53,710.00		53,710.00	53,710.00	-
Workmen's Compensation	26,188.00		26,188.00	26,188.00	-
Health Benefits	985,583.00		985,583.00	985,583.00	-
Tuition Reimbursement	2,214.00	(250.00)	1,964.00	1,964.00	-
Other Employee Benefits	1,749.00	(258.76)	1,490.24	1,490.24	-
Total Personal Services - Employee Benefits	<u>1,078,000.00</u>	<u>(1,408.76)</u>	<u>1,076,591.24</u>	<u>1,076,591.24</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,860,908.00</u>	<u>(17,782.66)</u>	<u>1,843,125.34</u>	<u>1,841,875.53</u>	<u>1,249.81</u>
Total General Current Expense	<u>4,921,004.00</u>	<u>(32,949.83)</u>	<u>4,888,054.17</u>	<u>4,882,611.64</u>	<u>5,442.53</u>
Total School Based Expenditures	<u>4,921,004.00</u>	<u>(32,949.83)</u>	<u>4,888,054.17</u>	<u>4,882,611.64</u>	<u>5,442.53</u>
Other Financing Sources:					
Operating Transfer In	\$ 4,921,004.00	\$ (32,949.83)	\$ 4,888,054.17	\$ 4,879,967.54	\$ (8,086.63)
Total Other Financing Sources	<u>4,921,004.00</u>	<u>(32,949.83)</u>	<u>4,888,054.17</u>	<u>4,879,967.54</u>	<u>(8,086.63)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	(2,644.10)	(2,644.10)
Fund Balances, July 1	3,935.65	-	3,935.65	3,935.65	-
Fund Balances, June 30	<u>\$ 3,935.65</u>	<u>\$ -</u>	<u>\$ 3,935.65</u>	<u>\$ 1,291.55</u>	<u>\$ (2,644.10)</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	2013				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 416,348.00	\$ (13,107.77)	\$ 403,240.23	\$ 403,240.23	\$ -
Grades 1-5 Salaries of Teachers	1,496,338.00	(19,672.84)	1,476,665.16	1,476,664.52	0.64
Other Salaries for Instruction	137,432.00	12,563.26	149,995.26	149,995.26	-
Other Purchased Services	34,875.00	200.00	35,075.00	35,053.08	21.92
General Supplies	215,412.00	(4,492.64)	210,919.36	205,394.53	5,524.83
Textbooks	3,000.00	(2,750.00)	250.00		250.00
Total Regular Programs - Instruction	<u>2,303,405.00</u>	<u>(27,259.99)</u>	<u>2,276,145.01</u>	<u>2,270,347.62</u>	<u>5,797.39</u>
Resource Room/Resource Center:					
Salaries of Teachers	214,780.00	74,921.00	289,701.00	289,700.27	0.73
General Supplies	2,100.00		2,100.00	1,643.24	456.76
Other Objects	810.00	(500.00)	310.00	265.74	44.26
Total Resource Room/Resource Center	<u>217,690.00</u>	<u>74,421.00</u>	<u>292,111.00</u>	<u>291,609.25</u>	<u>501.75</u>
Total Special Education - Instruction	<u>217,690.00</u>	<u>74,421.00</u>	<u>292,111.00</u>	<u>291,609.25</u>	<u>501.75</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	453,741.00	(9,176.26)	444,564.74	444,564.74	-
General Supplies	2,500.00	(450.00)	2,050.00	1,997.90	52.10
Total Basic Skills/Remedial - Instruction	<u>456,241.00</u>	<u>(9,626.26)</u>	<u>446,614.74</u>	<u>446,562.64</u>	<u>52.10</u>
Bilingual Education - Instruction:					
Salaries of Teachers	419,717.00	63,038.86	482,755.86	482,755.86	-
General Supplies	13,500.00	(2,036.44)	11,463.56	11,193.43	270.13
Total Bilingual Education - Instruction	<u>433,217.00</u>	<u>61,002.42</u>	<u>494,219.42</u>	<u>493,949.29</u>	<u>270.13</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	16,995.00	(6,860.00)	10,135.00	10,131.00	4.00
Supplies & Materials	1,000.00	(349.86)	650.14		650.14
Total School Sponsored Cocurricular Activities - Instruction	<u>17,995.00</u>	<u>(7,209.86)</u>	<u>10,785.14</u>	<u>10,131.00</u>	<u>654.14</u>
Total Instruction	<u>3,428,548.00</u>	<u>91,327.31</u>	<u>3,519,875.31</u>	<u>3,512,599.80</u>	<u>7,275.51</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	32,822.00	(12,017.87)	20,804.13	20,797.91	6.22
Supplies and Materials	2,750.00	(2,750.00)	-		-
Total Attendance and Social Work Services	<u>35,572.00</u>	<u>(14,767.87)</u>	<u>20,804.13</u>	<u>20,797.91</u>	<u>6.22</u>
Health Services:					
Salaries	70,319.00	5,027.90	75,346.90	75,346.90	-
Salaries of Social Services Coordinators	56,489.00	1,267.90	57,756.90	57,756.90	-
Other Purchased Services (400-500 series)	1,766.00	(1,763.74)	2.26		2.26
Supplies and Materials	4,500.00	(800.00)	3,700.00	3,490.01	209.99
Total Health Services	<u>133,074.00</u>	<u>3,732.06</u>	<u>136,806.06</u>	<u>136,593.81</u>	<u>212.25</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	166,808.00	4,523.58	171,331.58	171,331.58	-
Supplies and Materials	500.00	(500.00)	-		-
Total Undistributed Expenditures - Guidance	<u>167,308.00</u>	<u>4,023.58</u>	<u>171,331.58</u>	<u>171,331.58</u>	<u>-</u>
Educational Media Services/School Library:					
Salaries	59,114.00	978.49	60,092.49	60,092.49	-
Purchased Prof. and Tech. Services			-		-
Other Purchased Services	3,200.00	(3,200.00)	-		-
Supplies and Materials	11,200.00	(5,000.00)	6,200.00	6,096.36	103.64
Other Objects			-		-
Total Educational Media Services/School Library	<u>73,514.00</u>	<u>(7,221.51)</u>	<u>66,292.49</u>	<u>66,188.85</u>	<u>103.64</u>
Instructional Staff Training Services:					
Purchased Professional - Educational Services		12,500.00	12,500.00	12,500.00	-
Total Instructional Staff Training Services	<u>-</u>	<u>12,500.00</u>	<u>12,500.00</u>	<u>12,500.00</u>	<u>-</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	2013				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 216,425.00		\$ 216,425.00	\$ 216,423.65	\$ 1.35
Salaries of Secretarial and Clerical Assistants	80,608.00	2,475.37	83,083.37	83,083.37	-
Other Purchased Services	4,050.00	(1,472.00)	2,578.00	2,577.23	0.77
Supplies and Materials	17,000.00	(4,903.37)	12,096.63	11,964.41	132.22
Total Support Services School Administration	<u>318,083.00</u>	<u>(3,900.00)</u>	<u>314,183.00</u>	<u>314,048.66</u>	<u>134.34</u>
Other Operating and Maintenance of Plant					
Salaries	28,374.00	(6,050.00)	22,324.00	22,306.75	17.25
Total Other Operations and Maintenance of Plant Services	<u>28,374.00</u>	<u>(6,050.00)</u>	<u>22,324.00</u>	<u>22,306.75</u>	<u>17.25</u>
Undistributed Expenditures - Security					
Salaries	26,380.00	(620.00)	25,760.00	25,737.17	22.83
General Supplies	3,750.00	(3,262.23)	487.77		487.77
Total Undistributed Expenditures - Security	<u>30,130.00</u>	<u>(3,882.23)</u>	<u>26,247.77</u>	<u>25,737.17</u>	<u>510.60</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>58,504.00</u>	<u>(9,932.23)</u>	<u>48,571.77</u>	<u>48,043.92</u>	<u>527.85</u>
Undistributed Expenditures Before Unallocated Benefits	<u>786,055.00</u>	<u>(15,565.97)</u>	<u>770,489.03</u>	<u>769,504.73</u>	<u>984.30</u>
Unallocated Benefits:					
Group Insurance	5,409.00		5,409.00	5,409.00	-
Social Security Contributions	45,280.00		45,280.00	45,280.00	-
Workmen's Compensation	28,194.00		28,194.00	28,194.00	-
Health Benefits	918,687.00		918,687.00	918,687.00	-
Tuition Reimbursement	1,607.00		1,607.00	1,607.00	-
Other Employee Benefits	1,823.00		1,823.00	1,823.00	-
Total Personal Services - Employee Benefits	<u>1,001,000.00</u>	<u>-</u>	<u>1,001,000.00</u>	<u>1,001,000.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,787,055.00</u>	<u>(15,565.97)</u>	<u>1,771,489.03</u>	<u>1,770,504.73</u>	<u>984.30</u>
Total General Current Expense	<u>5,215,603.00</u>	<u>75,761.34</u>	<u>5,291,364.34</u>	<u>5,283,104.53</u>	<u>8,259.81</u>
Total School Based Expenditures	<u>5,215,603.00</u>	<u>75,761.34</u>	<u>5,291,364.34</u>	<u>5,283,104.53</u>	<u>8,259.81</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,215,603.00	\$ 75,761.34	\$ 5,291,364.34	\$ 5,283,918.50	\$ (7,445.84)
Total Other Financing Sources	<u>5,215,603.00</u>	<u>75,761.34</u>	<u>5,291,364.34</u>	<u>5,283,918.50</u>	<u>(7,445.84)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	813.97	813.97
Fund Balances, July 1	<u>1,239.18</u>	<u>-</u>	<u>1,239.18</u>	<u>1,239.18</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 1,239.18</u>	<u>\$ -</u>	<u>\$ 1,239.18</u>	<u>\$ 2,053.15</u>	<u>\$ 813.97</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: SABATER ELEMENTARY SCHOOL

	2013				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 356,956.00	\$ 9,855.97	\$ 366,811.97	\$ 366,811.97	\$ -
Grades 1-5 Salaries of Teachers	1,546,048.00	75,049.19	1,621,097.19	1,621,096.44	0.75
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	105,618.00	4,000.00	109,618.00	109,536.39	81.61
Other Purchased Services	27,326.00	2,400.00	29,726.00	28,568.44	1,157.56
General Supplies	171,232.00	7,178.86	178,410.86	176,853.57	1,557.29
Textbooks	7,000.00	(70.00)	6,930.00	6,928.95	1.05
Total Regular Programs - Instruction	<u>2,214,180.00</u>	<u>98,414.02</u>	<u>2,312,594.02</u>	<u>2,309,795.76</u>	<u>2,798.26</u>
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	291,168.00	(53,264.53)	237,903.47	237,903.38	0.09
Other Salaries for Instruction	269,051.00	(60,842.30)	208,208.70	208,206.61	2.09
Other Purchased Services (400-500 series)	4,600.00	(1,980.00)	2,620.00	2,243.27	376.73
General Supplies	14,700.00	(40.00)	14,660.00	14,659.36	0.64
Other Objects	5,250.00	(2,930.00)	2,320.00	2,311.98	8.02
Total Cognitive - Mild	<u>584,969.00</u>	<u>(119,256.83)</u>	<u>465,712.17</u>	<u>465,324.60</u>	<u>387.57</u>
Resource Room/Resource Center:					
Salaries of Teachers	281,040.00	4,395.87	285,435.87	285,435.87	-
General Supplies	8,600.00		8,600.00	8,231.73	368.27
Textbooks	640.00	(201.00)	439.00		439.00
Other Objects	1,080.00	(1,000.00)	80.00		80.00
Total Resource Room/Resource Center	<u>291,360.00</u>	<u>3,194.87</u>	<u>294,554.87</u>	<u>293,667.60</u>	<u>887.27</u>
Total Special Education - Instruction	<u>876,329.00</u>	<u>(116,061.96)</u>	<u>760,267.04</u>	<u>758,992.20</u>	<u>1,274.84</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	304,230.00	6,340.76	310,570.76	310,570.76	-
General Supplies	2,000.00		2,000.00	1,933.79	66.21
Total Basic Skills/Remedial - Instruction	<u>306,230.00</u>	<u>6,340.76</u>	<u>312,570.76</u>	<u>312,504.55</u>	<u>66.21</u>
Bilingual Education - Instruction:					
Salaries of Teachers	70,798.00	(33,042.72)	37,755.28	24,084.19	13,671.09
General Supplies	500.00		500.00	479.03	20.97
Total Bilingual Education - Instruction	<u>71,298.00</u>	<u>(33,042.72)</u>	<u>38,255.28</u>	<u>24,563.22</u>	<u>13,692.06</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	14,835.00		14,835.00	9,423.00	5,412.00
Supplies & Materials	500.00	(50.00)	450.00		450.00
Total School Sponsored Cocurricular Activities - Instruction	<u>15,335.00</u>	<u>(50.00)</u>	<u>15,285.00</u>	<u>9,423.00</u>	<u>5,862.00</u>
Total Instruction	<u>3,483,372.00</u>	<u>(44,399.90)</u>	<u>3,438,972.10</u>	<u>3,415,278.73</u>	<u>23,693.37</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	32,830.00	3,418.20	36,248.20	36,248.20	-
Supplies and Materials	500.00		500.00		500.00
Total Attendance and Social Work Services	<u>33,330.00</u>	<u>3,418.20</u>	<u>36,748.20</u>	<u>36,248.20</u>	<u>500.00</u>
Health Services:					
Salaries	72,662.00	1,263.93	73,925.93	73,925.93	-
Salaries of Social Services Coordinators	59,840.00	1,268.92	61,108.92	61,108.92	-
Other Purchased Services (400-500 series)	150.00		150.00		150.00
Supplies and Materials	3,600.00		3,600.00	3,501.82	98.18
Total Health Services	<u>136,252.00</u>	<u>2,532.85</u>	<u>138,784.85</u>	<u>138,536.67</u>	<u>248.18</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	147,474.00	4,293.52	151,767.52	151,767.52	-
Other Purchased Services (400-500 series)	1,000.00	(340.00)	660.00	281.63	378.37
Supplies and Materials	1,300.00		1,300.00	1,263.44	36.56
Total Undistributed Expenditures - Guidance	<u>149,774.00</u>	<u>3,953.52</u>	<u>153,727.52</u>	<u>153,312.59</u>	<u>414.93</u>
Educational Media Services/School Library:					
Salaries	82,029.00	2,700.31	84,729.31	84,727.82	1.49
Supplies and Materials	11,000.00		11,000.00	10,962.55	37.45
Total Educational Media Services/School Library	<u>93,029.00</u>	<u>2,700.31</u>	<u>95,729.31</u>	<u>95,690.37</u>	<u>38.94</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: SABATER ELEMENTARY SCHOOL

	2013				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 213,895.00	\$ 15,896.88	\$ 229,791.88	\$ 229,791.88	\$ -
Salaries of Secretarial and Clerical Assistants	72,092.00	4,126.92	76,218.92	76,218.92	-
Other Purchased Services	1,000.00		1,000.00	626.62	373.38
Supplies and Materials	11,500.00	(2,212.00)	9,288.00	9,124.22	163.78
Total Support Services School Administration	<u>298,487.00</u>	<u>17,811.80</u>	<u>316,298.80</u>	<u>315,761.64</u>	<u>537.16</u>
Other Operating and Maintenance of Plant					
Salaries	33,946.00	2,000.00	35,946.00	35,938.57	7.43
Total Other Operations and Maintenance of Plant Services	<u>33,946.00</u>	<u>2,000.00</u>	<u>35,946.00</u>	<u>35,938.57</u>	<u>7.43</u>
Undistributed Expenditures - Security					
Salaries	52,141.00	9,850.88	61,991.88	61,991.36	0.52
General Supplies	2,800.00		2,800.00	2,799.95	0.05
Total Undistributed Expenditures - Security	<u>54,941.00</u>	<u>9,850.88</u>	<u>64,791.88</u>	<u>64,791.31</u>	<u>0.57</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>88,887.00</u>	<u>11,850.88</u>	<u>100,737.88</u>	<u>100,729.88</u>	<u>8.00</u>
Undistributed Expenditures Before Unallocated Benefits	<u>799,759.00</u>	<u>42,267.56</u>	<u>842,026.56</u>	<u>840,279.35</u>	<u>1,747.21</u>
Unallocated Benefits:					
Group Insurance	9,264.00		9,264.00	9,264.00	-
Social Security Contributions	53,518.00		53,518.00	53,518.00	-
Workmen's Compensation	29,304.00		29,304.00	29,304.00	-
Health Benefits	979,593.00		979,593.00	979,593.00	-
Tuition Reimbursement	2,637.00		2,637.00	2,637.00	-
Other Employee Benefits	2,034.00		2,034.00	2,034.00	-
Total Personal Services - Employee Benefits	<u>1,076,350.00</u>	<u>-</u>	<u>1,076,350.00</u>	<u>1,076,350.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,876,109.00</u>	<u>42,267.56</u>	<u>1,918,376.56</u>	<u>1,916,629.35</u>	<u>1,747.21</u>
Total General Current Expense	<u>5,359,481.00</u>	<u>(2,132.34)</u>	<u>5,357,348.66</u>	<u>5,331,908.08</u>	<u>25,440.58</u>
Total School Based Expenditures	<u>5,359,481.00</u>	<u>(2,132.34)</u>	<u>5,357,348.66</u>	<u>5,331,908.08</u>	<u>25,440.58</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,359,481.00	\$ (2,132.34)	\$ 5,357,348.66	\$ 5,332,484.96	\$ (24,863.70)
Total Other Financing Sources	<u>5,359,481.00</u>	<u>(2,132.34)</u>	<u>5,357,348.66</u>	<u>5,332,484.96</u>	<u>(24,863.70)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	576.88	576.88
Fund Balances, July 1	2,411.44	-	2,411.44	2,411.44	-
Fund Balances, June 30	<u>\$ 2,411.44</u>	<u>\$ -</u>	<u>\$ 2,411.44</u>	<u>\$ 2,988.32</u>	<u>\$ 576.88</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: PETWAY ELEMENTARY SCHOOL

	2013				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
<b>Regular Programs - Instruction</b>					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 251,845.00	\$ 6,147.94	\$ 257,992.94	\$ 257,992.94	\$ -
Grades 1-5 Salaries of Teachers	1,614,633.00	27,498.35	1,642,131.35	1,642,129.75	1.60
Other Salaries for Instruction	84,881.00	4,500.00	89,381.00	89,239.33	141.67
Other Purchased Services	21,600.00	(1,300.00)	20,300.00	20,261.86	38.14
General Supplies	190,253.00	8,655.61	198,908.61	196,346.15	2,562.46
Textbooks	500.00	(250.00)	250.00		250.00
<b>Total Regular Programs - Instruction</b>	<b>2,163,712.00</b>	<b>45,251.90</b>	<b>2,208,963.90</b>	<b>2,205,970.03</b>	<b>2,993.87</b>
<b>Special Education - Instruction:</b>					
Cognitive - Moderate:					
Salaries of Teachers	154,168.00	263.65	154,431.65	154,431.65	-
Other Salaries for Instruction	138,912.00	(660.76)	138,251.24	138,199.52	51.72
Other Purchased Services (400-500 series)	3,900.00	(3,850.00)	50.00		50.00
General Supplies	5,550.00	320.80	5,870.80	5,531.37	339.43
Other Objects	2,100.00	(1,690.00)	410.00	407.48	2.52
<b>Total Cognitive - Moderate</b>	<b>304,630.00</b>	<b>(5,616.31)</b>	<b>299,013.69</b>	<b>298,570.02</b>	<b>443.67</b>
Auditory Impairments:					
Salaries of Teachers	56,159.00	(3,736.80)	52,422.20	52,422.20	-
Other Salaries for Instruction	65,216.00	61,783.91	126,999.91	126,999.91	-
Other Purchased Services (400-500 series)	2,000.00	(1,900.00)	100.00	90.00	10.00
General Supplies	4,300.00	76.98	4,376.98	4,168.33	208.65
Textbooks	5,000.00		5,000.00	4,717.95	282.05
Other Objects	520.00		520.00	414.05	105.95
<b>Total Auditory Impairments</b>	<b>133,195.00</b>	<b>56,224.09</b>	<b>189,419.09</b>	<b>188,812.44</b>	<b>606.65</b>
Resource Room/Resource Center:					
Salaries of Teachers	410,129.00	(63,973.13)	346,155.87	346,155.87	-
Other Salaries for Instruction	20,015.00	23,925.00	43,940.00	43,937.03	2.97
General Supplies	5,870.00	270.00	6,140.00	5,729.29	410.71
Other Objects	1,620.00	(1,075.00)	545.00	543.07	1.93
<b>Total Resource Room/Resource Center</b>	<b>437,634.00</b>	<b>(40,853.13)</b>	<b>396,780.87</b>	<b>396,365.26</b>	<b>415.61</b>
<b>Total Special Education - Instruction</b>	<b>875,459.00</b>	<b>9,754.65</b>	<b>885,213.65</b>	<b>883,747.72</b>	<b>1,465.93</b>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	323,351.00	24,715.68	348,066.68	348,066.68	-
General Supplies	1,000.00		1,000.00	646.53	353.47
<b>Total Basic Skills/Remedial - Instruction</b>	<b>324,351.00</b>	<b>24,715.68</b>	<b>349,066.68</b>	<b>348,713.21</b>	<b>353.47</b>
Bilingual Education - Instruction:					
Salaries of Teachers	62,130.00	(28,754.15)	33,375.85	31,291.72	2,084.13
General Supplies	200.00		200.00	121.49	78.51
<b>Total Bilingual Education - Instruction</b>	<b>62,330.00</b>	<b>(28,754.15)</b>	<b>33,575.85</b>	<b>31,413.21</b>	<b>2,162.64</b>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	14,795.00		14,795.00	9,219.00	5,576.00
Supplies & Materials	500.00		500.00	495.66	4.34
<b>Total School Sponsored Cocurricular Activities - Instruction</b>	<b>15,295.00</b>	<b>-</b>	<b>15,295.00</b>	<b>9,714.66</b>	<b>5,580.34</b>
<b>Total Instruction</b>	<b>3,441,147.00</b>	<b>50,968.08</b>	<b>3,492,115.08</b>	<b>3,479,558.83</b>	<b>12,556.25</b>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: PETWAY ELEMENTARY SCHOOL

	2013				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 28,231.00	\$ 1,355.52	\$ 29,586.52	\$ 29,586.52	\$ -
Total Attendance and Social Work Services	<u>28,231.00</u>	<u>1,355.52</u>	<u>29,586.52</u>	<u>29,586.52</u>	<u>-</u>
Health Services:					
Salaries	62,814.00	(56,227.95)	6,586.05	6,581.51	4.54
Salaries of Social Services Coordinators	57,706.00	2,790.06	60,496.06	60,496.06	-
Other Purchased Services (400-500 series)	150.00		150.00		150.00
Supplies and Materials	4,250.00		4,250.00	4,247.28	2.72
Total Health Services	<u>124,920.00</u>	<u>(53,437.89)</u>	<u>71,482.11</u>	<u>71,324.85</u>	<u>157.26</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	166,433.00	4,441.37	170,874.37	170,874.37	-
Other Purchased Services (400-500 series)	1,786.00		1,786.00	249.49	1,536.51
Supplies and Materials	4,050.00		4,050.00	4,029.20	20.80
Total Undistributed Expenditures - Guidance	<u>172,269.00</u>	<u>4,441.37</u>	<u>176,710.37</u>	<u>175,153.06</u>	<u>1,557.31</u>
Educational Media Services/School Library:					
Salaries	82,029.00	3,392.01	85,421.01	85,421.01	-
Supplies and Materials	11,900.00		11,900.00	11,790.66	109.34
Total Educational Media Services/School Library	<u>93,929.00</u>	<u>3,392.01</u>	<u>97,321.01</u>	<u>97,211.67</u>	<u>109.34</u>
Instructional Staff Training Services:					
Purchased Professional - Educational Services		2,400.00	2,400.00	2,000.00	400.00
Total Instructional Staff Training Services	<u>-</u>	<u>2,400.00</u>	<u>2,400.00</u>	<u>2,000.00</u>	<u>400.00</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	223,423.00	5,500.00	228,923.00	228,722.16	200.84
Salaries of Secretarial and Clerical Assistants	78,389.00	6,904.30	85,293.30	85,293.30	-
Other Purchased Services	4,810.00	500.00	5,310.00	4,891.78	418.22
Supplies and Materials	17,325.00	(800.00)	16,525.00	15,204.12	1,320.88
Total Support Services School Administration	<u>323,947.00</u>	<u>12,104.30</u>	<u>336,051.30</u>	<u>334,111.36</u>	<u>1,939.94</u>
Other Operating and Maintenance of Plant					
Salaries	21,696.00	3,000.00	24,696.00	24,572.30	123.70
Total Other Operations and Maintenance of Plant Services	<u>21,696.00</u>	<u>3,000.00</u>	<u>24,696.00</u>	<u>24,572.30</u>	<u>123.70</u>
Undistributed Expenditures - Security					
Salaries	20,410.00		20,410.00	19,683.10	726.90
General Supplies	2,650.00	(500.00)	2,150.00	1,608.84	541.16
Total Other Operations and Maintenance of Plant Services	<u>23,060.00</u>	<u>(500.00)</u>	<u>22,560.00</u>	<u>21,291.94</u>	<u>1,268.06</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>44,756.00</u>	<u>2,500.00</u>	<u>47,256.00</u>	<u>45,864.24</u>	<u>1,391.76</u>
Undistributed Expenditures Before Unallocated Benefits	<u>788,052.00</u>	<u>(27,244.69)</u>	<u>760,807.31</u>	<u>755,251.70</u>	<u>5,555.61</u>
Unallocated Benefits:					
Group Insurance	8,706.00		8,706.00	8,706.00	-
Social Security Contributions	58,626.00		58,626.00	58,626.00	-
Workmen's Compensation	27,635.00		27,635.00	27,635.00	-
Health Benefits	951,865.00		951,865.00	951,775.00	90.00
Tuition Reimbursement	2,454.00		2,454.00	2,454.00	-
Other Employee Benefits	1,764.00		1,764.00	1,764.00	-
Total Personal Services - Employee Benefits	<u>1,051,050.00</u>	<u>-</u>	<u>1,051,050.00</u>	<u>1,050,960.00</u>	<u>90.00</u>
Total Undistributed Expenditures	<u>1,839,102.00</u>	<u>(27,244.69)</u>	<u>1,811,857.31</u>	<u>1,806,211.70</u>	<u>5,645.61</u>
Total General Current Expense	<u>5,280,249.00</u>	<u>23,723.39</u>	<u>5,303,972.39</u>	<u>5,285,770.53</u>	<u>18,201.86</u>
Total School Based Expenditures	<u>5,280,249.00</u>	<u>23,723.39</u>	<u>5,303,972.39</u>	<u>5,285,770.53</u>	<u>18,201.86</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,280,249.00	\$ 23,723.39	\$ 5,303,972.39	\$ 5,281,028.86	\$ (22,943.53)
Total Other Financing Sources	<u>5,280,249.00</u>	<u>23,723.39</u>	<u>5,303,972.39</u>	<u>5,281,028.86</u>	<u>(22,943.53)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	(4,741.67)	(4,741.67)
Fund Balances, July 1	8,570.24	-	8,570.24	8,570.24	-
Fund Balances, June 30	<u>\$ 8,570.24</u>	<u>\$ -</u>	<u>\$ 8,570.24</u>	<u>\$ 3,828.57</u>	<u>\$ (4,741.67)</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

	2013				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
<b>Regular Programs - Instruction</b>					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,339,413.00	\$ 39,099.34	\$ 2,378,512.34	\$ 2,378,469.36	\$ 42.98
Other Purchased Services (400-500 series)	21,500.00	6,000.00	27,500.00	27,026.45	473.55
General Supplies	149,034.00	33,212.56	182,246.56	178,868.26	3,378.30
Textbooks	5,000.00		5,000.00	2,850.93	2,149.07
<b>Total Regular Programs - Instruction</b>	<b>2,514,947.00</b>	<b>78,311.90</b>	<b>2,593,258.90</b>	<b>2,587,215.00</b>	<b>6,043.90</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	191,395.00	2,765.69	194,160.69	194,160.69	-
Other Salaries for Instruction	97,338.00	(13,000.00)	84,338.00	84,254.95	83.05
Other Purchased Services (400-500 series)	750.00		750.00		750.00
General Supplies	9,880.00		9,880.00	9,132.64	747.36
Textbooks	600.00		600.00	480.00	120.00
Other Objects	900.00		900.00	395.97	504.03
<b>Total Learning and/or Language Disabilities</b>	<b>300,863.00</b>	<b>(10,234.31)</b>	<b>290,628.69</b>	<b>288,424.25</b>	<b>2,204.44</b>
<b>Auditory Impairments:</b>					
Salaries of Teachers	76,931.00	(20,000.00)	56,931.00	56,156.91	774.09
Other Salaries for Instruction	187,964.00	(29,650.00)	158,314.00	158,286.85	27.15
Other Purchased Services (400-500 series)	3,300.00	(600.00)	2,700.00		2,700.00
General Supplies	3,860.00		3,860.00	1,191.87	2,668.13
Textbooks	600.00		600.00		600.00
Other Objects	1,100.00		1,100.00	128.86	971.14
<b>Total Auditory Impairments</b>	<b>273,755.00</b>	<b>(50,250.00)</b>	<b>223,505.00</b>	<b>215,764.49</b>	<b>7,740.51</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	54,993.00	263.93	55,256.93	55,256.93	-
Other Salaries for Instruction	52,429.00	(5,500.00)	46,929.00	46,843.63	85.37
Other Purchased Services (400-500 series)	400.00		400.00		400.00
General Supplies	5,180.00		5,180.00	3,493.54	1,686.46
Textbooks	400.00		400.00		400.00
Other Objects	1,400.00		1,400.00	298.93	1,101.07
<b>Total Behavioral Disabilities</b>	<b>114,802.00</b>	<b>(5,236.07)</b>	<b>109,565.93</b>	<b>105,893.03</b>	<b>3,672.90</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	688,368.00	(113,776.53)	574,591.47	573,742.04	849.43
Other Salaries for Instruction	64,128.00		64,128.00	64,127.86	0.14
General Supplies	16,200.00	(5,465.78)	10,734.22	9,199.46	1,534.76
Other Objects	2,700.00		2,700.00	1,583.88	1,116.12
<b>Total Resource Room/Resource Center</b>	<b>771,396.00</b>	<b>(119,242.31)</b>	<b>652,153.69</b>	<b>648,653.24</b>	<b>3,500.45</b>
<b>Total Special Education - Instruction</b>	<b>1,460,816.00</b>	<b>(184,962.69)</b>	<b>1,275,853.31</b>	<b>1,258,735.01</b>	<b>17,118.30</b>
<b>Basic Skills/Remedial - Instruction:</b>					
Salaries of Teachers	111,077.00	3,796.93	114,873.93	114,873.93	-
General Supplies	2,000.00	(618.00)	1,382.00	1,381.25	0.75
<b>Total Basic Skills/Remedial - Instruction</b>	<b>113,077.00</b>	<b>3,178.93</b>	<b>116,255.93</b>	<b>116,255.18</b>	<b>0.75</b>
<b>School Sponsored Cocurricular Activities - Instruction:</b>					
Salaries	28,725.00		28,725.00	11,308.00	17,417.00
Supplies & Materials	250.00	(151.00)	99.00	98.16	0.84
Other Objects	1,500.00	20.00	1,520.00	701.00	819.00
<b>Total School Sponsored Cocurricular Activities - Instruction</b>	<b>30,475.00</b>	<b>(131.00)</b>	<b>30,344.00</b>	<b>12,107.16</b>	<b>18,236.84</b>
<b>School Sponsored Athletics - Instruction:</b>					
Salaries		2,560.00	2,560.00	2,560.00	-
<b>Total School Sponsored Athletics - Instruction</b>	<b>-</b>	<b>2,560.00</b>	<b>2,560.00</b>	<b>2,560.00</b>	<b>-</b>
<b>Other Instructional Programs - Instruction:</b>					
Salaries of Teacher Tutors	13,440.00	(253.00)	13,187.00	175.00	13,012.00
	13,440.00	(253.00)	13,187.00	175.00	13,012.00
<b>Total Instruction</b>	<b>4,132,755.00</b>	<b>(101,295.86)</b>	<b>4,031,459.14</b>	<b>3,977,047.35</b>	<b>54,411.79</b>
<b>Undistributed Expenditures:</b>					
Attendance and Social Work Services:					
Salaries	28,477.00		28,477.00	28,340.07	136.93
Salaries of Drop-Out Prevention Officer/Coordina	9,145.00	292.66	9,437.66	9,437.66	-
<b>Total Attendance and Social Work Services</b>	<b>37,622.00</b>	<b>292.66</b>	<b>37,914.66</b>	<b>37,777.73</b>	<b>136.93</b>

**CITY OF VINELAND SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

	2013				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Health Services:					
Salaries	\$ 54,829.00	\$ 927.94	\$ 55,756.94	\$ 55,756.94	\$ -
Salaries of Social Services Coordinators	82,904.00	2,255.84	85,159.84	85,159.84	-
Other Purchased Services (400-500 series)	100.00		100.00		100.00
Supplies and Materials	2,800.00		2,800.00	2,497.55	302.45
Total Health Services	<u>140,633.00</u>	<u>3,183.78</u>	<u>143,816.78</u>	<u>143,414.33</u>	<u>402.45</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	236,160.00	5,480.72	241,640.72	241,640.72	-
Other Salaries	81,404.00	2,238.10	83,642.10	83,642.10	-
Supplies and Materials	300.00	(95.00)	205.00	204.83	0.17
Total Undistributed Expenditures - Guidance	<u>317,864.00</u>	<u>7,623.82</u>	<u>325,487.82</u>	<u>325,487.65</u>	<u>0.17</u>
Educational Media Services/School Library:					
Salaries	83,279.00	2,399.34	85,678.34	85,678.34	-
Supplies and Materials	12,623.00	(2,673.00)	9,950.00	9,423.47	526.53
Total Educational Media Services/School Library	<u>95,902.00</u>	<u>(273.66)</u>	<u>95,628.34</u>	<u>95,101.81</u>	<u>526.53</u>
Undistributed Expenditures - Support Services School Administration:					
Salaries of Principals/Assistant Principals	211,158.00	300.00	211,458.00	211,456.03	1.97
Salaries of Secretarial and Clerical Assistants	110,698.00	3,874.04	114,572.04	114,525.66	46.38
Other Purchased Services	3,060.00	(1,190.00)	1,870.00	1,863.18	6.82
Supplies and Materials	13,000.00	(8,140.00)	4,860.00	4,809.72	50.28
Other Objects			-		-
Total Undistributed Expenditures - Support Services School Admin	<u>337,916.00</u>	<u>(5,155.96)</u>	<u>332,760.04</u>	<u>332,654.59</u>	<u>105.45</u>
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	9,301.00	1.00	9,302.00	9,300.98	1.02
Total Undistributed Expenditures - Custodial Services	<u>9,301.00</u>	<u>1.00</u>	<u>9,302.00</u>	<u>9,300.98</u>	<u>1.02</u>
Undistributed Expenditures - Security					
Salaries	71,975.00	6,582.14	78,557.14	78,552.82	4.32
General Supplies	9,400.00	(565.14)	8,834.86	8,798.86	36.00
Total Undistributed Expenditures - Security	<u>81,375.00</u>	<u>6,017.00</u>	<u>87,392.00</u>	<u>87,351.68</u>	<u>40.32</u>
Total Undistributed Expenditures - Oper & Maint of Plant Serv	<u>90,676.00</u>	<u>6,018.00</u>	<u>96,694.00</u>	<u>96,652.66</u>	<u>41.34</u>
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	1,750.00	(360.00)	1,390.00	1,200.00	190.00
Total Student Transportation Services	<u>1,750.00</u>	<u>(360.00)</u>	<u>1,390.00</u>	<u>1,200.00</u>	<u>190.00</u>
Undistributed Expenditures Before Unallocated Benefits	<u>1,022,363.00</u>	<u>11,328.64</u>	<u>1,033,691.64</u>	<u>1,032,288.77</u>	<u>1,402.87</u>
Unallocated Benefits:					
Group Insurance	8,412.00		8,412.00	8,412.00	-
Social Security Contributions	55,726.00		55,726.00	55,726.00	-
Workmen's Compensation	33,974.00		33,974.00	33,974.00	-
Health Benefits	1,164,942.00		1,164,942.00	1,164,942.00	-
Tuition Reimbursement	2,103.00		2,103.00	2,103.00	-
Other Employee Benefits	2,263.00		2,263.00	2,263.00	-
Total Personal Services - Employee Benefits	<u>1,267,420.00</u>	<u>-</u>	<u>1,267,420.00</u>	<u>1,267,420.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,289,783.00</u>	<u>11,328.64</u>	<u>2,301,111.64</u>	<u>2,299,708.77</u>	<u>1,402.87</u>
Total General Current Expense	<u>6,422,538.00</u>	<u>(89,967.22)</u>	<u>6,332,570.78</u>	<u>6,276,756.12</u>	<u>55,814.66</u>
Total School Based Expenditures	<u>6,422,538.00</u>	<u>(89,967.22)</u>	<u>6,332,570.78</u>	<u>6,276,756.12</u>	<u>55,814.66</u>
Other Financing Sources:					
Operating Transfer In	\$ 6,422,538.00	\$ (89,967.22)	\$ 6,332,570.78	\$ 6,251,776.97	\$ (80,793.81)
Total Other Financing Sources	<u>6,422,538.00</u>	<u>(89,967.22)</u>	<u>6,332,570.78</u>	<u>6,251,776.97</u>	<u>(80,793.81)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	(24,979.15)	(24,979.15)
Fund Balances, July 1	27,122.57	-	27,122.57	27,122.57	-
Fund Balances, June 30	<u>\$ 27,122.57</u>	<u>\$ -</u>	<u>\$ 27,122.57</u>	<u>\$ 2,143.42</u>	<u>\$ (24,979.15)</u>

**CITY OF VINELAND SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

			2013		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 263,047.00	\$ 7,872.19	\$ 270,919.19	\$ 270,919.19	\$ -
Grades 1-5 Salaries of Teachers	1,556,311.00	68,906.22	1,625,217.22	1,625,217.22	-
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	92,230.00	6,258.52	98,488.52	98,488.51	0.01
Other Purchased Services	27,531.00	(2,255.00)	25,276.00	22,059.47	3,216.53
General Supplies	150,505.00	10,434.68	160,939.68	158,812.76	2,126.92
Textbooks	6,000.00	(6,000.00)	-	-	-
Other Objects			-	-	-
Total Regular Programs - Instruction	<u>2,095,624.00</u>	<u>85,216.61</u>	<u>2,180,840.61</u>	<u>2,175,497.15</u>	<u>5,343.46</u>
Resource Room/Resource Center:					
Salaries of Teachers	371,524.00	(15,000.00)	356,524.00	353,155.09	3,368.91
General Supplies	4,660.00		4,660.00	1,181.01	3,478.99
Textbooks	400.00		400.00		400.00
Other Objects	1,620.00		1,620.00		1,620.00
Total Resource Room/Resource Center	<u>378,204.00</u>	<u>(15,000.00)</u>	<u>363,204.00</u>	<u>354,336.10</u>	<u>8,867.90</u>
Autism:					
Salaries of Teachers	348,097.00	(30,000.00)	318,097.00	317,902.56	194.44
Other Salaries for Instruction	600,165.00	(153,280.99)	446,884.01	443,772.65	3,111.36
Other Purchased Services (400-500 series)	7,000.00		7,000.00		7,000.00
General Supplies	15,725.00		15,725.00	13,971.11	1,753.89
Textbooks	200.00		200.00	40.60	159.40
Other Objects	6,100.00	(3,000.00)	3,100.00	703.71	2,396.29
Total Autism	<u>977,287.00</u>	<u>(186,280.99)</u>	<u>791,006.01</u>	<u>776,390.63</u>	<u>14,615.38</u>
Total Special Education - Instruction	<u>1,355,491.00</u>	<u>(201,280.99)</u>	<u>1,154,210.01</u>	<u>1,130,726.73</u>	<u>23,483.28</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	242,996.00	22,620.00	265,616.00	265,615.18	0.82
General Supplies	2,500.00		2,500.00	993.74	1,506.26
Total Basic Skills/Remedial - Instruction	<u>245,496.00</u>	<u>22,620.00</u>	<u>268,116.00</u>	<u>266,608.92</u>	<u>1,507.08</u>
Bilingual Education - Instruction:					
Salaries of Teachers	58,951.00	1,788.99	60,739.99	60,739.99	-
General Supplies	1,250.00		1,250.00	727.69	522.31
Total Bilingual Education - Instruction	<u>60,201.00</u>	<u>1,788.99</u>	<u>61,989.99</u>	<u>61,467.68</u>	<u>522.31</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	14,925.00		14,925.00	9,711.00	5,214.00
Supplies & Materials	2,000.00		2,000.00		2,000.00
Total School Sponsored Cocurricular Activities - Instruction	<u>16,925.00</u>	<u>-</u>	<u>16,925.00</u>	<u>9,711.00</u>	<u>7,214.00</u>
Total Instruction	<u>3,773,737.00</u>	<u>(91,655.39)</u>	<u>3,682,081.61</u>	<u>3,644,011.48</u>	<u>38,070.13</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	39,136.00	5,444.90	44,580.90	44,580.90	-
Supplies and Materials	750.00		750.00		750.00
Total Attendance and Social Work Services	<u>39,886.00</u>	<u>5,444.90</u>	<u>45,330.90</u>	<u>44,580.90</u>	<u>750.00</u>
Health Services:					
Salaries	56,451.00	1,423.94	57,874.94	57,874.94	-
Salaries of Social Services Coordinators	56,238.00	1,869.56	58,107.56	58,107.56	-
Other Purchased Services (400-500 series)	100.00		100.00		100.00
Supplies and Materials	3,200.00	100.00	3,300.00	3,189.08	110.92
Other Objects			-	-	-
Total Health Services	<u>115,989.00</u>	<u>3,393.50</u>	<u>119,382.50</u>	<u>119,171.58</u>	<u>210.92</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	126,854.00	4,580.71	131,434.71	131,434.71	-
Supplies and Materials	2,200.00		2,200.00	2,197.59	2.41
Total Undistributed Expenditures - Guidance	<u>129,054.00</u>	<u>4,580.71</u>	<u>133,634.71</u>	<u>133,632.30</u>	<u>2.41</u>

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

			2013		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 54,014.00	\$ 2,009.23	\$ 56,023.23	\$ 56,023.23	-
Supplies and Materials	15,000.00		15,000.00	13,639.54	1,360.46
Total Educational Media Services/School Library	<u>69,014.00</u>	<u>2,009.23</u>	<u>71,023.23</u>	<u>69,662.77</u>	<u>1,360.46</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	200,027.00	12,500.00	212,527.00	212,180.39	346.61
Salaries of Secretarial and Clerical Assistants	73,564.00	3,448.10	77,012.10	77,012.10	-
Other Purchased Services	5,686.00	3,000.00	8,686.00	7,067.24	1,618.76
Supplies and Materials	13,743.00		13,743.00	11,289.66	2,453.34
Total Support Services School Administration	<u>293,020.00</u>	<u>18,948.10</u>	<u>311,968.10</u>	<u>307,549.39</u>	<u>4,418.71</u>
Other Operating and Maintenance of Plant					
Salaries	27,142.00		27,142.00	19,769.60	7,372.40
Total Other Operations and Maintenance of Plant Services	<u>27,142.00</u>	<u>-</u>	<u>27,142.00</u>	<u>19,769.60</u>	<u>7,372.40</u>
Undistributed Expenditures - Security					
Salaries	27,874.00		27,874.00	26,494.44	1,379.56
General Supplies	1,500.00	(1,500.00)	-	-	-
Total Undistributed Expenditures - Security	<u>29,374.00</u>	<u>(1,500.00)</u>	<u>27,874.00</u>	<u>26,494.44</u>	<u>1,379.56</u>
Total Undistributed Expenditures - Oper & Maint of Plant Serv	<u>56,516.00</u>	<u>(1,500.00)</u>	<u>55,016.00</u>	<u>46,264.04</u>	<u>8,751.96</u>
Undistributed Expenditures Before Unallocated Benefits	<u>703,479.00</u>	<u>32,876.44</u>	<u>736,355.44</u>	<u>720,860.98</u>	<u>15,494.46</u>
Unallocated Benefits:					
Group Insurance	12,123.00		12,123.00	12,123.00	-
Social Security Contributions	69,701.00		69,701.00	69,701.00	-
Workmen's Compensation	31,002.00		31,002.00	31,002.00	-
Health Benefits	1,255,763.00		1,255,763.00	1,255,763.00	-
Tuition Reimbursement	3,294.00		3,294.00	3,294.00	-
Other Employee Benefits	2,567.00		2,567.00	2,567.00	-
Total Personal Services - Employee Benefits	<u>1,374,450.00</u>	<u>-</u>	<u>1,374,450.00</u>	<u>1,374,450.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,077,929.00</u>	<u>32,876.44</u>	<u>2,110,805.44</u>	<u>2,095,310.98</u>	<u>15,494.46</u>
Total General Current Expense	<u>5,851,666.00</u>	<u>(58,778.95)</u>	<u>5,792,887.05</u>	<u>5,739,322.46</u>	<u>53,564.59</u>
Total School Based Expenditures	<u>5,851,666.00</u>	<u>(58,778.95)</u>	<u>5,792,887.05</u>	<u>5,739,322.46</u>	<u>53,564.59</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,851,666.00	\$ (58,778.95)	\$ 5,792,887.05	\$ 5,739,774.87	\$ (53,112.18)
Total Other Financing Sources	<u>5,851,666.00</u>	<u>(58,778.95)</u>	<u>5,792,887.05</u>	<u>5,739,774.87</u>	<u>(53,112.18)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	452.41	452.41
Fund Balances, July 1	1,434.68	-	1,434.68	1,434.68	-
Fund Balances, June 30	<u>\$ 1,434.68</u>	<u>\$ -</u>	<u>\$ 1,434.68</u>	<u>\$ 1,887.09</u>	<u>\$ 452.41</u>

## **SPECIAL REVENUE FUND DETAIL STATEMENTS**

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.



**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2013**

	Title I	Carryover Title I	Title IIIA	Carryover Title IIIA	IDEA	Carryover IDEA	IDEA Preschool	Title IIA	RTTT Race to the Top	Perkins
<b>REVENUES:</b>										
Local Sources	\$ 3,148,325.36	\$ 290,171.33	\$ 258,546.29	\$ 11,306.52	\$ 3,156,390.78	\$ 254,373.48	\$ 96,266.90	\$ 533,230.56	\$ 52,149.50	\$ 93,467.29
State Sources										
Federal Sources	3,148,325.36	290,171.33	258,546.29	11,306.52	3,156,390.78	254,373.48	96,266.90	533,230.56	52,149.50	93,467.29
<b>Total Revenues</b>	<b>23,062.50</b>	<b>115,098.75</b>	<b>123,138.97</b>	<b>9,562.50</b>	<b>427,765.02</b>	<b>68,425.00</b>	<b>55,006.95</b>	<b>533,230.56</b>	<b>52,149.50</b>	<b>93,467.29</b>
<b>EXPENDITURES:</b>										
Instruction:										
Teachers Salaries	23,062.50	115,098.75	123,138.97	9,562.50	427,765.02	68,425.00	55,006.95	533,230.56	52,149.50	93,467.29
Other Salaries for Instruction					63,280.62	34,852.38				
Purchased Professional - Educational Services					1,294,490.31	17,227.43				
Purchased Professional - Technical Services					66.00					657.00
Other Purchased Services (400-500 series)					43,188.53					1,016.90
Textbooks										4,315.44
Other Objects	755,141.73	126,523.95	92,626.32	1,012.49	43,188.53	17,227.43				58,485.43
Supplies	778,204.23	241,622.70	215,765.29	10,574.99	1,828,790.48	120,504.81	55,006.95			64,474.77
<b>Total Instruction</b>	<b>3,917.22</b>	<b>775.88</b>	<b>775.88</b>	<b>775.88</b>	<b>24,356.25</b>	<b>24,356.25</b>	<b>24,356.25</b>	<b>24,356.25</b>	<b>24,356.25</b>	<b>24,356.25</b>
Support Services:										
Salaries of Program Directors					93,157.61	22,077.90				
Salaries of Supervisors of Instruction					588,685.69	16,520.79				
Salaries of Other Professional Staff										
Salaries of Secretarial and Clerical Staff										
Other Salaries										
Salaries - Community Parent Involvement										
Salaries of Master Teachers										
Other Support Services - Employee Benefits	146.45	8,805.06	29,401.00	731.53	238,209.16	9,164.56	11,911.00	73,248.00	1,863.25	11,300.00
Purchased Professional - Technical Services					193,677.91	10,040.00				
Purchased Professional - Educational Services										
Contracted Pre-K	17,280.00	23,165.55	6,000.00							
Other Purchased Services (400-500 series)					14,667.22	2,200.00		675.00		1,470.00
Rentals										
Contracted Services - Transportation										
Supplies & Materials	3,665.00									
Travel	48,413.93	16,578.02	6,604.32		194,930.71	73,865.42		35,166.83	14,630.00	
<b>Total Support Services</b>	<b>73,422.60</b>	<b>48,548.63</b>	<b>42,781.00</b>	<b>731.53</b>	<b>1,323,328.30</b>	<b>133,868.67</b>	<b>41,259.95</b>	<b>109,089.83</b>	<b>52,149.50</b>	<b>1,470.00</b>
Facilities Acquisitions and Construction Services:										
Instructional Equipment	83,219.60				4,272.00					27,522.52
Non - Instructional Equipment										
<b>Total Facilities Acquisitions and Const. Services:</b>	<b>83,219.60</b>	<b>4,272.00</b>	<b>4,272.00</b>	<b>4,272.00</b>	<b>4,272.00</b>	<b>4,272.00</b>	<b>4,272.00</b>	<b>4,272.00</b>	<b>4,272.00</b>	<b>27,522.52</b>
Other Financing Sources (Uses)										
Transfer from General Fund	(2,213,478.93)							(424,140.73)		
Contribution to School Based Budgets	(2,213,478.93)							(424,140.73)		
<b>Total Outflows</b>	<b>3,148,325.36</b>	<b>290,171.33</b>	<b>258,546.29</b>	<b>11,306.52</b>	<b>3,156,390.78</b>	<b>254,373.48</b>	<b>96,266.90</b>	<b>533,230.56</b>	<b>52,149.50</b>	<b>93,467.29</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2013**

	WIA CCOET	21st Century	Carryover 21st Century	Carryover 21st Century	Preschool Education Aid	NJ Youth Corps	Textbooks	Home Instruction	Non Public Transportation	Compensatory Education
<b>REVENUES:</b>										
Local Sources										
State Sources	\$ 8,120.65	\$ 43,794.14	\$ 14,019.30	\$ 1,642.04	\$ 19,626,166.63	\$ 418,827.49	\$ 44,060.16	\$ 6,311.74	\$ 13,186.86	\$ 136,208.66
Federal Sources	8,120.65	43,794.14	14,019.30	1,642.04	19,626,166.63	418,827.49	44,060.16	6,311.74	13,186.86	136,208.66
<b>Total Revenues</b>										
<b>EXPENDITURES:</b>										
Instruction:										
Teachers Salaries		12,150.00	4,600.00	1,050.00	2,291,904.80	109,132.24				
Other Salaries for Instruction		4,858.68	1,800.00	85.32	726,912.04			6,311.74		136,208.66
Purchased Professional - Educational Services										
Purchased Professional - Technical Services										
Other Purchased Services (400-500 series)					6,062.70					
Textbooks							44,060.16			
Other Objects					14,767.80					
Supplies					258,458.92					
<b>Total Instruction</b>	-	17,008.68	6,400.00	1,135.32	3,298,106.26	109,132.24	44,060.16	6,311.74	-	136,208.66
Support Services:										
Salaries of Program Directors					98,540.05					
Salaries of Supervisors of Instruction		13,050.00	3,000.00	300.00	210,364.61					
Salaries of Other Professional Staff					597,843.37	135,349.89				
Salaries of Secretarial and Clerical Staff					250,746.66					
Other Salaries	832.65				389,554.86	59,492.00				
Salaries - Community Parent Involvement					55,006.95					
Salaries of Master Teachers					340,789.59					
Other Support Services - Employee Benefits		2,295.42	794.30	116.72	1,835,327.40	60,286.08				
Purchased Professional - Technical Services										
Purchased Professional - Educational Services										
Contracted Pre-K					8,132.50	13,669.50				
Other Purchased Services (400-500 series)					11,369,317.76				13,186.86	
Rentals		11,440.04	3,825.00		161,606.08					
Contracted Services - Transportation					269,515.70					
Supplies & Materials					1,238,156.88					
Total Support Services	832.65	26,785.46	7,619.30	506.72	17,130,025.52	288,535.25	-	-	13,186.86	-
Facilities Acquisitions and Construction Services:										
Instructional Equipment					14,950.00					
Non - Instructional Equipment	7,288.00				114,446.85	21,160.00				
<b>Total Facilities Acquisitions and Const. Services:</b>	7,288.00	-	-	-	129,396.85	21,160.00	-	-	-	-
Other Financing Sources (Uses)										
Transfer from General Fund					931,362.00					
Contribution to School Based Budgets					931,362.00					
<b>Total Outflows</b>	8,120.65	43,794.14	14,019.30	1,642.04	19,626,166.63	418,827.49	44,060.16	6,311.74	13,186.86	136,208.66
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2013**

	Non Public							General Mills Progresso		
	193 Supplemental Instruction	Corrective Speech	Examination & Classification	Nursing	Technology Aid	ROID	FFC Family Friendly Center		NJSBGI	Kohl's Grant
<b>REVENUES:</b>										
Local Sources	\$ 36,493.88	\$ 35,622.72	\$ 54,509.61	\$ 67,987.00	\$ 18,425.49	\$ 6,000.00	\$ 41,699.49	\$ 50,542.95	350.93	8,992.29
State Sources										
Federal Sources										
<b>Total Revenues</b>	<b>36,493.88</b>	<b>35,622.72</b>	<b>54,509.61</b>	<b>67,987.00</b>	<b>18,425.49</b>	<b>6,000.00</b>	<b>41,699.49</b>	<b>50,542.95</b>	<b>350.93</b>	<b>8,992.29</b>
<b>EXPENDITURES:</b>										
Instruction:										
Teachers Salaries							22,618.75			
Other Salaries for Instruction										
Purchased Professional - Educational Services	36,493.88	35,622.72	54,509.61							
Purchased Professional - Technical Services				67,987.00						
Other Purchased Services (400-500 series)										
Textbooks										
Other Objects										
Supplies					18,425.49	2,620.00	3,704.31		350.93	
<b>Total Instruction</b>	<b>36,493.88</b>	<b>35,622.72</b>	<b>54,509.61</b>	<b>67,987.00</b>	<b>18,425.49</b>	<b>2,620.00</b>	<b>26,323.06</b>	<b>-</b>	<b>350.93</b>	<b>-</b>
Support Services:										
Salaries of Program Directors										
Salaries of Supervisors of Instruction										
Salaries of Other Professional Staff										
Salaries of Secretarial and Clerical Staff										
Other Salaries										
Salaries - Community Parent Involvement										
Salaries of Master Teachers										
Other Support Services - Employee Benefits										
Purchased Professional - Technical Services										
Purchased Professional - Educational Services										
Contracted Pre-K										
Other Purchased Services (400-500 series)										
Rentals										
Contracted Services - Transportation						3,380.00				
Travel										
Supplies & Materials								7,600.00		
<b>Total Support Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,380.00</b>	<b>15,376.43</b>	<b>7,600.00</b>	<b>-</b>	<b>8,992.29</b>
Facilities Acquisitions and Construction Services:										
Instructional Equipment										
Non - Instructional Equipment								42,942.95		
<b>Total Facilities Acquisitions and Const. Services:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,942.95</b>	<b>-</b>	<b>-</b>
Other Financing Sources (Uses)										
Transfer from General Fund										
Contribution to School Based Budgets										
<b>Total Outflows</b>	<b>36,493.88</b>	<b>35,622.72</b>	<b>54,509.61</b>	<b>67,987.00</b>	<b>18,425.49</b>	<b>6,000.00</b>	<b>41,699.49</b>	<b>50,542.95</b>	<b>350.93</b>	<b>8,992.29</b>
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**  
**For the Year Ended June 30, 2013**

	Vineland Education Association	General Mills	Daily Journal	Gannett	Totals 2013
<b>REVENUES:</b>					
Local Sources	1,222.68	2,500.00	4,672.74	2,500.00	70,781.59
State Sources					20,505,498.73
Federal Sources					7,961,804.14
<b>Total Revenues</b>	<u>1,222.68</u>	<u>2,500.00</u>	<u>4,672.74</u>	<u>2,500.00</u>	<u>28,538,085.46</u>
<b>EXPENDITURES:</b>					
Instruction:					
Teachers Salaries					3,263,515.48
Other Salaries for Instruction		2,500.00			831,788.04
Purchased Professional - Educational Services					271,946.61
Purchased Professional - Technical Services					657.00
Other Purchased Services (400-500 series)					1,369,556.91
Textbooks					44,060.16
Other Objects	1,222.68		4,672.74	2,500.00	19,149.24
Supplies					1,386,160.95
<b>Total Instruction</b>	<u>1,222.68</u>	<u>2,500.00</u>	<u>4,672.74</u>	<u>2,500.00</u>	<u>7,186,535.39</u>
Support Services:					
Salaries of Program Directors					98,540.05
Salaries of Supervisors of Instruction					341,950.12
Salaries of Other Professional Staff					1,350,818.49
Salaries of Secretarial and Clerical Staff					280,095.61
Other Salaries					478,928.66
Salaries - Community Parent Involvement					55,006.95
Salaries of Master Teachers					340,789.59
Other Support Services - Employee Benefits					2,202,009.61
Purchased Professional - Technical Services					288,265.91
Purchased Professional - Educational Services					77,239.84
Contracted Pre-K					11,369,317.76
Other Purchased Services (400-500 series)					209,070.20
Rentals					269,515.70
Contracted Services - Transportation					1,241,536.88
Travel					5,152.60
Supplies & Materials					721,262.52
<b>Total Support Services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,329,490.49</u>
Facilities Acquisitions and Construction Services:					
Instructional Equipment					129,964.12
Non - Instructional Equipment					185,837.80
<b>Total Facilities Acquisitions and Const. Services:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>315,801.92</u>
Other Financing Sources (Uses)					
Transfer from General Fund					931,362.00
Contribution to School Based Budgets					(2,637,619.66)
<b>Total Outflows</b>	<u>1,222.68</u>	<u>2,500.00</u>	<u>4,672.74</u>	<u>2,500.00</u>	<u>28,538,085.46</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Schedule of Preschool Education Aid**  
**Budgetary Basis**  
**For the Year Ended June 30, 2013**

<u>District-Wide Total</u>	Total		
	Budgeted	Actual	Variance
<b>EXPENDITURES:</b>			
Instruction:			
Salaries of Teachers	\$ 2,361,023.00	\$ 2,291,904.80	\$ 69,118.20
Other Salaries for Instruction	775,097.00	726,912.04	48,184.96
Other Purchased Services (400-500 series)	20,000.00	6,062.70	13,937.30
Supplies	325,500.00	258,458.92	67,041.08
Other Objects	35,000.00	14,767.80	20,232.20
<b>Total Instruction</b>	<b>3,516,620.00</b>	<b>3,298,106.26</b>	<b>218,513.74</b>
Support Services:			
Salaries of Program Directors	99,809.00	98,540.05	1,268.95
Salaries of Supervisors of Instruction	214,506.00	210,364.61	4,141.39
Salaries of Other Professional Staff	697,862.00	597,843.37	100,018.63
Salaries of Secretarial and Clerical Staff	292,842.00	250,746.66	42,095.34
Other Salaries	400,760.00	389,554.86	11,205.14
Salaries - Community Parent Involvement	59,813.00	55,006.95	4,806.05
Salaries of Master Teachers	375,192.00	340,789.59	34,402.41
Other Support Services - Employee Benefits	1,846,000.00	1,835,327.40	10,672.60
Contracted Pre-K	11,576,620.00	11,369,317.76	207,302.24
Purchased Professional - Educational Services	30,000.00	8,132.50	21,867.50
Other Purchased Services (400-500 series)	195,000.00	161,606.08	33,393.92
Rentals	422,008.00	269,515.70	152,492.30
Contracted Services - Transportation	1,262,040.00	1,238,156.88	23,883.12
Travel	9,000.00	1,119.57	7,880.43
Supplies and Materials	396,318.00	304,003.54	92,314.46
<b>Total Support Services</b>	<b>17,877,770.00</b>	<b>17,130,025.52</b>	<b>747,744.48</b>
Facilities Acquisition and Construction Services			
Instructional Equipment	20,000.00	14,950.00	5,050.00
Non-Instructional Equipment	115,000.00	114,446.85	553.15
<b>Total Facilities Acquisition and Construction Ser.</b>	<b>135,000.00</b>	<b>129,396.85</b>	<b>5,603.15</b>
Contribution to Charter Schools			
None			-
<b>Total Expenditures</b>	<b>\$ 21,529,390.00</b>	<b>\$ 20,557,528.63</b>	<b>\$ 971,861.37</b>

**CALCULATION OF BUDGET & CARRYOVER**

Total 2012-13 Preschool Education Aid Allocation	\$ 18,789,216.00
Add: Actual Carryover June 30, 2012	3,262,858.49
	22,052,074.49
Add: Budgeted Transfer from the General Fund	931,362.00
Total Preschool Education Aid Funds Available for 2012/2013 Budget	22,983,436.49
Less: 2012/2013 Budgeted Preschool Education Aid - Prior Year Budget Carryover Available & Unbudgeted Preschool Education Aid Funds, June 30, 2013	(21,529,390.00)
	1,454,046.49
Add: June 30, 2013 Unexpended Preschool Education Aid	971,861.37
2012-2013 Carryover - Preschool Education Aid	\$ 2,425,907.86
	\$ 1,400,053.00
2012-13 Preschool Education Carryover Budgeted for Preschool Programs 2013-2014	\$ 1,400,053.00

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## **PROPRIETARY FUND DETAIL STATEMENTS**

Proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the district's board is that the costs of providing goods or services be financed through user charges.

**Food Service Fund** - This fund provides for the operation of food services in all schools within the school district.

**THIS SECTION HAS ALREADY BEEN INCLUDED IN STATEMENTS  
B-4, B-5 AND B-6.**



## **FIDUCIARY FUNDS DETAIL STATEMENTS**

Fiduciary Funds are used to account for funds received by the school district for a specific purpose.

**Unemployment Compensation Fund** - This Trust Fund is an expendable trust fund and limits expenses set aside for this purpose in current and prior budgets and contributions from employee withholding in prior years.

Agency funds are used to account for assets held by the school district as an agent for individuals, private organizations, other governments and/or other funds.

**Student Activity Fund** - This agency fund is used to account for student funds held at the schools.

**Payroll Fund** - This agency fund is used to account for the payroll transactions of the school district.



**CITY OF VINELAND BOARD OF EDUCATION**  
 Fiduciary Funds  
 Combining Statement of Fiduciary Net Position  
 June 30, 2013

	<u>Expendable Trust Funds</u>		<u>Agency Funds</u>		
	<u>Unemployment Compensation Trust</u>	<u>Private - Purpose Scholarship Fund</u>	<u>Student Activity</u>	<u>Payroll</u>	<u>Total</u>
<b>ASSETS:</b>					
Cash and Cash Equivalents	\$ 1,343,566.09	\$ 135,449.90	\$ 476,334.38	\$ 424,870.57	\$ 2,380,220.94
<b>Total Assets</b>	<u>\$ 1,343,566.09</u>	<u>\$ 135,449.90</u>	<u>\$ 476,334.38</u>	<u>\$ 424,870.57</u>	<u>\$ 2,380,220.94</u>
<b>LIABILITIES:</b>					
Interfund Accounts Payable:					
General Fund	\$ -	\$ -	\$ -	\$ 1,253.50	\$ 1,253.50
Intergovernmental Accounts Payable:					
State	36,285.25				36,285.25
Payable to Student Groups			476,334.38		476,334.38
Payroll Deductions and Withholdings				423,617.07	423,617.07
<b>Total Liabilities</b>	<u>36,285.25</u>	<u>-</u>	<u>476,334.38</u>	<u>424,870.57</u>	<u>937,490.20</u>
<b>NET POSITION:</b>					
Held in Trust for Unemployment Claims and Other Purposes	1,307,280.84				1,307,280.84
Reserved for Scholarships		135,449.90			135,449.90
<b>Total Net Position</b>	<u>1,307,280.84</u>	<u>135,449.90</u>	<u>-</u>	<u>-</u>	<u>1,442,730.74</u>
<b>Total Liabilities and Net Position</b>	<u>\$ 1,343,566.09</u>	<u>\$ 135,449.90</u>	<u>\$ 476,334.38</u>	<u>\$ 424,870.57</u>	<u>\$ 2,380,220.94</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Fiduciary Funds  
 Combining Statement of Changes in Fiduciary Net Position  
 For the Fiscal Year Ended June 30, 2013

	Unemployment Compensation <u>Trust</u>	Private - Purpose Scholarship <u>Fund</u>	<u>Total</u>
ADDITIONS:			
Investment Earnings:			
Interest and Dividends	\$ 15,878.32	\$ 908.74	\$ 16,787.06
Contributions		5,043.78	5,043.78
Employee Salary Deductions	<u>246,396.69</u>		<u>246,396.69</u>
Total Additions	<u>262,275.01</u>	<u>5,952.52</u>	<u>268,227.53</u>
DEDUCTIONS:			
Unemployment Compensation Claims	326,625.78		326,625.78
Scholarships		7,735.00	7,735.00
Administration Fees			
Total Deductions	<u>326,625.78</u>	<u>7,735.00</u>	<u>334,360.78</u>
Change in Net Assets	(64,350.77)	(1,782.48)	(66,133.25)
Net Position, July 1	<u>1,371,631.61</u>	<u>137,232.38</u>	<u>1,508,863.99</u>
Net Position, June 30	<u><u>\$ 1,307,280.84</u></u>	<u><u>\$ 135,449.90</u></u>	<u><u>\$ 1,442,730.74</u></u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Fiduciary Funds  
 Student Activity Agency Fund Schedule of Receipts and Disbursements  
 For the Fiscal Year Ended June 30, 2013

	<u>Balance</u> <u>June 30, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2013</u>
Mennies	\$ 16,549.84	\$ 22,458.72	\$ 23,931.74	\$ 15,076.82
Wallace	21,050.52	43,561.49	40,692.65	23,919.36
Landis	29,926.35	31,365.23	34,674.05	26,617.53
Memorial	24,656.77	21,121.51	18,223.84	27,554.44
Rossi	32,920.85	81,400.66	78,431.11	35,890.40
Vineland High School 9/10	84,074.17	76,659.34	109,975.97	50,757.54
Vineland High School 11/12	174,261.74	381,926.07	355,851.68	200,336.13
Athletic Fund	71,015.35	75,966.81	50,800.00	96,182.16
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 454,455.59</u>	<u>\$ 734,459.83</u>	<u>\$ 712,581.04</u>	<u>\$ 476,334.38</u>

**CITY OF VINELAND BOARD OF EDUCATION**  
 Fiduciary Funds  
 Payroll Agency Fund Schedule of Receipts and Disbursements  
 For the Fiscal Year Ended June 30, 2013

	<u>Balance</u> <u>June 30, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2013</u>
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 576,042.50	\$ 116,256,958.38	\$ 116,408,130.31	\$ 424,870.57
<b>Total Assets</b>	<u>\$ 576,042.50</u>	<u>\$ 116,256,958.38</u>	<u>\$ 116,408,130.31</u>	<u>\$ 424,870.57</u>
<b>LIABILITIES:</b>				
Payroll Deductions and Withholdings	\$ 574,789.00	\$ 116,256,958.38	\$ 116,408,130.31	\$ 423,617.07
Interfund Accounts Payable: Due General Fund	<u>1,253.50</u>			<u>1,253.50</u>
<b>Total Liabilities</b>	<u>\$ 576,042.50</u>	<u>\$ 116,256,958.38</u>	<u>\$ 116,408,130.31</u>	<u>\$ 424,870.57</u>

## **Statistical Section**



CITY OF VINELAND SCHOOL DISTRICT  
NET POSITION BY COMPONENT,  
LAST TEN FISCAL YEARS

Unaudited

	Fiscal Year Ending June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Governmental activities</b>										
Invested in capital assets, net of related debt	50,740,587	66,642,612	114,554,816	151,041,345	165,644,572	162,302,338	159,763,996	156,687,489	153,440,795	153,121,780
Restricted	2,996,435	10,387,021	1,638,681	6,000,578	13,760,303	22,759,274	3,150,072	9,968,557	14,622,447	18,063,947
Unrestricted	4,298,266	(5,031,834)	(457,019)	(4,979,609)	(10,463,585)	(17,975,734)	(5,487,914)	(9,814,806)	(8,940,605)	(13,437,571)
Total governmental activities net position	58,035,288	71,997,799	115,736,479	152,062,314	168,941,290	167,085,878	157,426,154	156,841,241	159,122,637	157,748,156
<b>Business-type activities</b>										
Invested in capital assets, net of related debt	226,516	189,107	230,861	699,685	807,439	737,103	770,849	690,871	622,399	547,208
Restricted	-	-	-	(43,056)	(212,528)	46,303	412,203	635,123	217,691	34,541
Unrestricted	185,080	227,059	290,170	(43,056)	(212,528)	783,406	1,183,053	1,325,994	840,091	581,749
Total business-type activities net position	411,595	416,166	521,031	656,628	594,910	783,406	1,183,053	1,325,994	840,091	581,749
<b>District-wide</b>										
Invested in capital assets, net of related debt	50,967,103	66,831,720	114,785,677	151,741,030	166,452,011	163,039,440	160,534,845	157,378,360	154,063,195	153,668,988
Restricted	2,996,435	10,387,021	1,638,681	6,000,578	13,760,303	22,759,274	3,150,072	9,968,557	14,622,447	18,063,947
Unrestricted	4,483,346	(4,804,776)	(166,849)	(5,022,665)	(10,676,114)	(17,929,430)	(5,075,710)	(9,179,682)	(8,722,914)	(13,403,030)
Total district net position	58,446,883	72,413,965	116,257,510	152,718,942	169,536,201	167,869,284	158,609,206	158,167,235	159,962,728	158,329,905

Source: CAFR, A-1

CITY OF VINELAND SCHOOL DISTRICT  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
*Unaudited*

	Fiscal Year Ending June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Expenses</b>										
Governmental activities										
Instruction										
Regular	42,963,091	45,550,533	47,235,366	47,697,326	49,946,157	49,798,652	50,617,482	48,170,711	51,346,453	49,765,139
Special education	11,206,119	12,037,587	13,044,771	12,788,816	13,873,435	15,305,406	16,243,144	16,113,507	16,923,266	16,540,344
Other special education	6,007,629	6,692,331	6,580,917	6,787,927	6,051,814	5,711,287	5,906,932	5,845,703	5,992,775	5,859,171
Vocational	-	-	-	-	-	-	-	-	-	-
Other instruction	934,326	958,628	1,428,435	1,283,576	1,389,652	1,176,720	2,788,663	1,327,984	2,910,874	3,167,320
Nonpublic school programs	-	-	-	-	-	-	-	-	-	-
Adult/continuing education programs	-	-	-	-	-	22	-	1,344,584	-	-
Support Services:										
Tuition	4,574,746	5,786,093	7,316,118	8,370,699	8,493,236	7,905,537	7,006,013	7,615,906	7,640,457	6,726,091
Student & instruction related services	29,695,528	31,337,476	32,750,503	32,998,863	34,385,428	32,419,544	35,359,856	33,941,524	36,090,211	35,487,002
General administration	3,956,464	5,206,631	1,470,272	1,463,682	2,315,513	1,358,479	1,352,653	1,454,794	3,479,604	6,214,766
School Administrative Services	4,748,804	5,174,376	5,310,822	5,291,931	5,398,221	5,741,814	5,565,005	5,173,088	7,371,243	5,257,445
Central Services	-	-	2,238,493	2,105,055	2,155,253	2,253,861	2,263,400	2,016,753	-	-
Administrative information technology	-	-	1,753,827	1,506,042	1,503,257	1,599,796	1,740,314	1,736,536	-	-
Plant Operations and Maintenance	11,904,072	14,680,081	13,829,959	13,164,839	15,428,799	15,589,746	16,477,712	15,185,688	14,905,669	14,475,600
Pupil transportation	6,569,485	6,718,700	8,290,620	8,484,906	8,955,046	8,698,741	9,536,710	9,869,607	10,592,072	10,203,834
Other support services	29,361,313	33,621,717	36,945,665	42,674,451	44,480,760	39,980,377	42,710,371	40,243,948	44,052,549	50,248,908
Special Schools	750,254	988,658	1,024,042	943,791	1,117,453	1,026,718	755,267	66,108	200,049	44,801
Transfer to Charter School	-	35,472	16,125	867	-	25,720	747,383	1,190,233	1,535,123	1,916,194
Interest on long-term debt	53,670	35,472	16,125	867	-	-	-	-	-	-
Unallocated depreciation	51,298	53,640	93,696	664,108	156,566	-	-	-	-	-
Total governmental activities expenses	152,776,799	168,841,923	179,329,631	186,226,879	195,650,589	188,592,420	199,070,905	191,296,675	203,040,345	205,906,614
Business-type activities:										
Food service	4,370,085	3,697,601	3,976,471	4,168,574	4,640,897	4,379,591	4,311,997	5,455,333	6,096,354	5,998,410
Child Care	269,682	297,835	322,458	430,150	505,388	-	-	-	-	-
Supplemental Educational Services	-	-	-	-	-	46,223	101,948	17,528	11,219	-
Total business-type activities expense	4,639,767	3,995,436	4,298,928	4,598,724	5,146,285	4,425,814	4,413,945	5,472,860	6,107,573	5,998,410
Total district expenses	157,416,566	172,837,359	183,628,559	190,825,603	200,796,874	193,018,234	203,484,850	196,769,535	209,147,918	211,905,024
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
Instruction (tuition)	-	-	-	-	-	-	-	-	806,936	1,286,979
Pupil transportation	-	-	-	-	-	-	-	-	-	-
Central and other support services	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	7,888,048	8,626,215	10,001,527	14,919,789	15,426,518	9,704,563	10,220,446	10,042,117	17,740	28,424,302
Capital grants and contributions	10,056,420	17,306,194	48,506,811	40,157,025	18,392,104	1,014,963	231,762	10,908	17,740	-
Total governmental activities program revenues	17,944,468	25,932,409	58,507,338	55,076,814	33,818,622	10,719,526	10,452,208	10,053,025	824,676	29,711,281

CITY OF VINELAND SCHOOL DISTRICT  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
*Unaudited*

	Fiscal Year Ending June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Program Revenues (cont'd)</b>										
Business-type activities:										
Charges for services:										
Food service	1,128,475	1,164,116	1,155,504	1,165,905	1,109,428	1,112,278	964,015	965,891	897,922	793,650
Child care	197,357	188,437	175,606	238,997	205,575	100,183	250,707	5,909,891		
Supplemental Educational Services						3,388,341	3,506,329	3,789,734	4,718,549	5,116,261
Operating grants and contributions	2,514,431	2,538,056	2,917,268	3,061,324	3,272,545	192,900	4,721,051	4,755,621	5,616,472	
Capital grants and contributions	3,840,263	3,890,609	4,248,377	4,962,325	4,780,447	4,600,802	4,721,051	4,755,621	5,616,472	5,909,891
Total business type activities program revenues	21,784,731	29,823,018	62,755,715	60,039,140	38,599,070	15,320,328	15,173,259	14,808,650	6,441,147	35,621,172
Total district program revenues										
<b>Net (Expense)/Revenue</b>										
Governmental activities	(134,852,331)	(142,909,514)	(120,822,293)	(131,150,065)	(161,831,967)	(177,872,894)	(188,618,697)	(181,243,649)	(202,215,669)	(176,195,333)
Business-type activities	(799,504)	(104,827)	(50,551)	365,601	(365,838)	174,988	307,106	(717,236)	(491,101)	(88,519)
Total district-wide net expense	(135,651,835)	(143,014,341)	(120,872,844)	(130,784,463)	(162,197,804)	(177,697,906)	(188,311,591)	(181,960,885)	(202,706,770)	(176,283,852)
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental activities:										
Property taxes levied for general purposes, net	17,982,155	18,415,497	18,921,676	19,467,316	20,330,766	21,143,997	21,619,781	21,619,781	21,731,439	21,731,439
Taxes levied for debt service	-	-	-	-	-	-	-	-	-	-
Grants and contributions	-	-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	107,162,184	111,098,878	116,481,215	117,421,958	128,536,400	129,559,868	124,913,859	130,415,373	153,732,441	152,168,621
Federal and State Aid Not Restricted	20,483,752	26,018,739	27,352,337	31,800,968	28,397,746	25,200,203	30,887,032	27,489,010	28,471,328	
Federal and State Aid Restricted	1,358,835	834,082	1,136,302	683,496	479,241	596,550	1,007,621	713,809	77,932	
Tuition Received	102,883	185,648	411,091	566,763	635,242	312,471	179,557	89,100	77,932	
Investment earnings	503,745	649,137	447,315	942,356	424,259	299,313	430,685	394,920	483,925	746,820
Miscellaneous income										
Bad Debt Expense										
Capital Contributions										
Transfers	(798,397)	(109,398)	(146,852)	(191,153)	220,805	50,755	(24,459)	(18,000)		173,973
Special Item - Judgment Against the District	(70,503)	(225,607)	(42,112)	(740,918)	(13,703)	(88,726)	(23,048)	(45,257)		
Special Item - Loss on disposition of assets	146,724,654	156,866,976	164,560,973	167,475,900	178,710,943	176,017,482	178,958,973	180,658,737	204,497,065	174,820,853
Total governmental activities										
Business-type activities:										
Investment earnings	1,597	-	8,614	13,549	9,690	3,508	3,081	2,661	5,197	4,150
Miscellaneous			146,852	-	-	10,000	-	-	-	-
Bad Debt Expense		109,398	-	-	-	-	-	-	-	-
Capital Contributions										
Transfers	798,397	-	-	191,153	299,813	-	24,459	18,000	-	(173,973)
Special Item - Judgment Against the District	(490)		(50)	(430,498)			(1,960)			
Special Item - Loss on disposition of assets	799,504	109,398	155,416	(228,004)	304,120	13,508	92,541	809,190	5,197	(169,823)
Total business-type activities	147,524,158	156,976,374	164,716,389	167,247,896	179,015,063	176,030,989	179,051,514	181,467,926	204,502,263	174,651,030
Total district-wide										
<b>Change in Net Position</b>										
Governmental activities	11,892,323	13,957,462	43,738,680	36,325,835	16,878,977	(1,855,412)	(9,659,724)	(584,913)	2,281,396	(1,374,480)
Business-type activities	-	4,571	104,865	135,597	(61,718)	188,495	399,647	91,954	(485,903)	(258,342)
Total district	11,892,323	13,962,033	43,843,545	36,461,432	16,817,259	(1,666,917)	(9,260,077)	(492,959)	1,795,492	(1,632,822)

**CITY OF VINELAND SCHOOL DISTRICT  
FUND BALANCES, GOVERNMENTAL FUNDS,  
LAST TEN FISCAL YEARS**  
*Unaudited*

	Fiscal Year Ending June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011 (1)	2012	2013
<b>General Fund</b>										
Nonspendable										
Restricted								\$ 512,189	\$ 589,834	\$ 455,143
Committed								9,026,373	14,595,589	18,037,094
Assigned								177,052		
Unassigned								7,026,081	7,413,396	762,418
								(8,805,850)	(9,161,113)	(7,781,215)
Reserved	\$ 2,969,595	\$ 10,360,180	\$ 1,611,841	\$ 5,973,733	\$ 13,733,450	\$ 22,732,435	\$ 3,123,222			
Unreserved	9,487,237	382,104	4,809,666	2,503,745	(1,837,274)	(10,197,192)	2,849,344			
<b>Total general fund</b>	<u>\$ 12,456,832</u>	<u>\$ 10,742,284</u>	<u>\$ 6,421,507</u>	<u>\$ 8,477,478</u>	<u>\$ 11,896,176</u>	<u>\$ 12,535,243</u>	<u>\$ 5,972,566</u>	<u>\$ 7,935,845</u>	<u>\$ 13,437,706</u>	<u>\$ 11,473,440</u>
<b>All Other Governmental Funds</b>										
Nonspendable								\$ 26,833	\$ 26,858	\$ 26,853
Restricted								30		
Reserved										
Unreserved, reported in:										
Special revenue fund	\$ (198,588)	\$ (198,588)	\$ (198,588)	\$ (198,588)	\$ (198,588)					
Permanent fund	26,840	26,840	26,840	26,845	26,853	26,839	26,850			
Total all other governmental funds	<u>\$ (171,748)</u>	<u>\$ (171,748)</u>	<u>\$ (171,748)</u>	<u>\$ (171,743)</u>	<u>\$ (171,735)</u>	<u>\$ 26,839</u>	<u>\$ 26,850</u>	<u>\$ 26,862</u>	<u>\$ 26,858</u>	<u>\$ 26,853</u>

(1) In accordance with GASB 54, effective for the fiscal year ended June 30, 2011, the description and terminology utilized to identify fund balance was changed.

CITY OF VINELAND SCHOOL DISTRICT  
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS,  
LAST TEN FISCAL YEARS

Unaudited

	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Fiscal Year Ending June 30,											
<b>Revenues</b>											
Tax levy	\$ 16,883,474	\$ 17,982,155	\$ 18,415,497	\$ 18,921,676	\$ 19,467,316	\$ 20,330,766	\$ 21,143,997	\$ 21,619,781	\$ 21,619,781	\$ 21,731,439	\$ 21,731,439
Tuition charges	820,896	1,358,835	834,082	1,136,302	683,496	479,241	596,550	1,007,621	713,809	780,490	1,286,979
Interest earnings	-	1,582	-	888,407	1,509,119	1,059,001	611,784	610,242	484,020	499,560	746,820
Miscellaneous	982,855	605,046	7,885,445	8,489,434	7,075,325	7,190,003	7,942,070	27,255,831	9,625,888	14,118,198	8,462,664
Federal sources	184,712	8,305,071	137,858,387	145,345,644	157,007,391	165,170,661	156,522,564	138,765,507	158,320,813	168,085,571	172,059,478
State sources	83,021,768	127,228,914	-	-	-	-	-	-	-	-	-
Local sources	-	-	-	-	-	-	-	-	-	-	-
Total revenue	101,893,706	155,481,603	165,828,197	174,751,463	185,802,647	194,230,172	186,816,965	189,258,982	190,764,111	205,304,001	204,388,161
<b>Expenditures</b>											
Instruction											
Regular instruction	32,419,789	41,267,736	43,764,133	45,767,766	46,294,172	46,016,152	46,249,294	46,359,991	44,462,199	47,195,204	46,019,292
Special education instruction	7,810,015	11,201,114	12,033,642	13,041,090	12,785,712	13,869,215	15,301,506	16,239,244	16,109,580	16,901,059	16,566,811
Other special instruction	4,251,709	6,004,633	6,684,712	6,380,917	6,787,927	6,040,931	5,700,023	5,895,476	5,834,117	5,992,775	5,911,705
Vocational education	-	-	-	-	-	-	-	-	-	-	-
Other instruction	-	934,326	958,628	1,417,491	1,272,602	1,389,652	1,176,720	2,788,663	2,672,568	2,897,672	3,174,407
Nonpublic school programs	-	-	-	-	-	-	-	-	-	-	-
Adult continuing education	-	-	-	-	-	-	22	24,459	-	-	-
Support Services:											
Tuition	3,197,105	4,574,746	5,786,093	7,316,118	8,370,699	8,493,236	7,905,537	7,006,013	7,615,906	7,640,457	6,726,091
Student & instr. related services	9,930,642	29,266,059	30,921,912	32,314,203	32,647,249	34,108,056	32,199,292	35,133,467	33,710,676	35,823,264	35,572,260
General administration	1,498,936	3,938,938	5,170,062	1,416,366	1,694,498	2,236,445	2,373,948	1,312,531	1,512,902	3,465,780	6,003,161
School administrative services	4,884,611	4,620,768	5,043,135	5,194,827	5,191,250	5,366,346	5,712,261	5,538,726	5,156,785	7,368,011	5,289,326
Central services	-	-	-	2,254,618	2,105,922	2,155,253	2,253,861	2,263,400	2,016,753	-	-
Adm. information technology	-	-	-	1,753,827	1,506,042	1,503,257	1,599,796	1,740,314	1,736,556	-	-
Plant operations and maintenance	9,544,802	11,247,008	13,302,063	13,343,411	12,699,082	14,971,444	15,246,752	16,070,405	14,886,867	14,625,894	15,031,849
Pupil transportation	5,182,375	5,692,677	6,666,891	7,433,573	7,621,894	7,931,746	8,284,552	8,753,422	9,002,495	9,582,228	9,205,519
Other Support Services	2,349,909	-	-	-	-	-	-	-	-	-	-
Employee benefits	17,825,426	29,361,313	33,621,716	36,945,665	42,674,451	44,215,273	39,719,335	42,429,079	40,315,560	44,093,510	50,248,908
Special Schools	1,232,766	750,254	988,658	1,024,042	943,791	1,117,453	1,036,718	755,267	665,108	200,049	45,053
Transfer to Charter School	-	-	-	-	-	-	25,720	747,383	1,190,233	1,535,123	1,916,194
Capital outlay	4,956,270	2,377,107	2,496,748	3,121,476	960,226	1,097,193	1,203,986	2,763,806	2,493,556	2,481,119	4,785,828
Debt service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	105,084,356	151,236,679	167,438,394	178,925,390	183,555,318	190,511,653	185,979,324	195,821,648	188,782,820	199,802,145	206,496,401
Excess (Deficiency) of revenues over (under) expenditures	(3,190,649)	4,244,924	(1,610,197)	(4,173,927)	2,247,129	3,718,519	837,641	(6,562,666)	1,981,291	5,501,856	(2,138,243)
<b>Other Financing sources (uses)</b>											
Proceeds from borrowing	-	-	-	-	-	-	-	-	-	-	-
Capital leases (non-budgeted)	795,278	-	-	-	-	-	-	-	-	-	-
Proceeds from refunding	-	-	-	-	-	-	-	-	-	-	-
Payments to escrow agent	-	-	-	-	-	-	-	-	-	-	-
Transfer - Contr to SBB	1,995,982	(798,397)	(109,398)	(146,852)	420,660	9,949	236,619	771,225	(18,000)	173,973	
Transfers in	(95,607)	-	-	-	-	-	-	-	-	-	-
Prior Year Grantor Adjustment	(383)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	2,694,870	(798,397)	(109,398)	(146,852)	(191,153)	(299,813)	-	-	(18,000)	-	173,973
Net change in fund balances	(495,780)	3,446,526	(1,719,595)	(4,320,779)	2,055,976	3,418,706	837,641	(6,562,666)	1,963,291	5,501,856	(1,964,270)
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%	0.00%

Note: Noncapital expenditures are total expenditures less capital outlay.

Source: CAFR, B-2

**CITY OF VINELAND SCHOOL DISTRICT  
GENERAL FUND - OTHER LOCAL REVENUE BY SOURCE  
LAST TEN FISCAL YEARS**

*Unaudited*

Description	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Interest on Investments	\$ 102,883	\$ 185,648	\$ 410,102	\$ 565,398	\$ 635,242	\$ 312,471	\$ 179,557	\$ 89,100	\$ 76,580	\$ 84,985
Adult Education Fees	6,881	7,106	4,153	4,467	3,172	2,939	1,679	-	114,583	
Rentals	57,169	44,546	34,481	40,759	51,362	58,869	66,926	86,103	63,517	38,689
Refunds	10,081	3,307	88,990	136,061	183,716	76,029	79,235	143,932	96,106	251,071
Proceeds from Auction	23,882	19,039	2,732	12,841	17,117	6,520	11,167	2,631	26,678	
Insurance Reimbursements		16,224		12,000	1,000	9,771	1,189			
Childcare 0-3 Fee for Service	255,949	217,113	248,600	259,534	43,618					
Latchkey 3-4 Fee for Service	896									
Sale of Property/Recycling	1,100				7,964	12,890	4,777	2,166	2,527	
Fees - Telephone Mice Agreement	30,000	15,000	15,000	15,000	19,200		15,000	30,000	-	
Collections - Prior Year's Fees	3,391	3,048	2,589	3,495	1,402	920	2,065	1,890	1,247	
Prior Year Excess Wrap Around Fees	22,616	10,859		55,830	34,556	1,275				
PY Excess Strengthening Family Grant					8,550	1,275				
Cancellation Outdated Checks	6,192	9,360								
Computer Trade-In				5,420					683	
E-Rate Refunds				29,215			539	2,597		
Legal Settlements				300,000			1,829	468		
Medicare Part D Reimbursement					15,776		1,131			
Reimbursement from Activity Fund					4,518				2,957	
Cancelled Purchase Order Refund						29,749	32,071	18,075	407	22,586
GED Testing Fees							86,295			
NJEA Reimburs-Teacher							3,639			
Donations						4,200	4,200			
Broadcasting Stipend								1,275	3,025	
General Election								3,096	2,487	1,444
Book Fines								3,485	218	
Sales of DVDs/CDs										
Internet Services										
Textbook Sales and Rentals									3,387	
Bully Prevention									7,268	
Bid Deposits									1,000	
Other	16,665	7,160	25,550	13,041	7,319	6,726	10,996	3,284	68,821	347,775
	<u>\$ 537,704</u>	<u>\$ 538,412</u>	<u>\$ 832,198</u>	<u>\$ 1,453,061</u>	<u>\$ 1,034,513</u>	<u>\$ 584,137</u>	<u>\$ 502,294</u>	<u>\$ 388,102</u>	<u>\$ 471,491</u>	<u>\$ 746,550</u>

Source: School District records

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

Fiscal Year Ended June 30	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial <sup>a</sup>	Industrial <sup>a</sup>	Apartment	Total Assessed Value	Less: Tax-Exempt Property	Public Utilities <sup>b</sup>	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate <sup>c</sup>
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	1,350,991,500	33,226,500	4,226,200	338,125,100	117,596,500	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	15,387,900	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
2009	31,634,100	1,458,451,700	35,325,900	4,069,900	379,337,600	132,710,700	50,559,400	2,092,089,300	14,818,200	7,567,938	2,084,839,038	4,259,989,861	1.038
2010	28,326,300	1,477,396,400	36,811,500	4,123,500	403,008,400	131,755,400	44,883,300	2,126,304,800	10,227,100	7,985,792	2,124,063,492	4,129,114,841	1.018
2011	26,699,400	1,489,865,200	36,928,100	4,263,500	403,061,600	131,427,100	44,433,300	2,136,678,200	9,315,100	7,355,877	2,134,718,977	3,959,477,998	1.018
2012	26,497,600	1,491,484,100	37,147,800	4,204,600	405,022,500	124,833,300	42,899,200	2,132,089,100	9,115,000	6,738,734	2,129,712,834	4,152,745,055	1.021
2013 (R)	61,204,200	2,504,057,400	63,399,600	4,452,600	1,001,374,700	300,618,500	122,366,400	4,057,473,400	14,985,000	11,098,383	4,053,586,783	4,225,406,996	0.536

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.

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

<sup>b</sup> Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Company.

<sup>c</sup> Tax rates are per \$100.

R = Revaluation

Source: Municipal Tax Assessor

**CITY OF VINELAND SCHOOL DISTRICT  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
LAST TEN FISCAL YEARS**

(rate per \$100 of assessed value)

*Unaudited*

Fiscal Year Ended June 30,	City of Vineland School District Direct Rate			Overlapping Rates				Total Direct and Overlapping Tax Rate
	Basic Rate <sup>a</sup>	General Obligation Debt Service <sup>b</sup>	(From J-6) Total Direct School Tax Rate	City of Vineland	Cumberland County	Special Districts	Open Space	
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
2009	1.038	-	1.038	1.228	1.757	0.393	0.021	4,437
2010	1.018	-	1.018	1.279	1.677	0.344	0.020	4,338
2011	1.018	-	1.018	1.342	1.682	0.241	0.019	4,302
2012	1.021	-	1.021	1.343	1.748	0.158	0.020	4,290
2013*	0.537	-	0.537	0.760	0.962	0.052	0.011	2,322

<sup>a</sup> The district's basic tax rate is calculated from the A4F form which is submitted with the budget and the Net valuation taxable.

<sup>b</sup> Rates for debt service are based on each year's requirements.

\* City Revaluation in 2013

**Source: Municipal Tax Collector**

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

	2013 - Revaluation Year				2004			
	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	\$ 100,802,800	1	2.49%		\$ 33,126,300	1	1.86%	
Vineland Construction Corp	65,132,200	2	1.61%		17,745,500	2	1.00%	
Wal-Mart	23,572,100	3	0.58%					
LBW Vineland, LLC	22,854,300	4	0.56%					
Safeway Storage Real Estate LLC	22,226,200	5	0.55%					
Berks Countt Real Estate Assoc	18,140,800	6	0.45%					
BDGS Inc.	17,594,400	7	0.43%					
Maintree Shopping/Office Center	14,952,300	8	0.37%		5,618,500	7	0.32%	
General Mills Operations	14,676,400	9	0.36%		8,057,900	6	0.45%	
Frank's Realty	12,346,400	10	0.30%		8,936,000	5	0.50%	
New Jersey Bell Telephone-Verizon					13,388,161	3	0.75%	
Kejzman Enterprises					9,797,900	4	0.55%	
Vineland Realty					5,259,300	8	0.30%	
Kimble Glass Co.					4,893,700	9	0.28%	
Cedarcrest/United Mobile Homes					4,264,300	10	0.24%	
<b>Total</b>	<b>\$ 312,297,900</b>		<b>7.70%</b>		<b>\$ 111,087,561</b>		<b>6.25%</b>	

**Source:** Municipal Tax Assessor

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

Unaudited

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy <sup>a</sup>		Collections in Subsequent Years
		Amount	Percentage of Levy	
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%	1,656,549
2009	91,856,000	90,027,649	98.01%	1,775,355
2010	89,558,969	87,570,760	97.78%	1,967,555
2011	89,018,849	86,247,955	96.89%	1,784,006
2012	89,162,797	86,007,274	96.46%	3,155,523
2013 <b>b</b>				

**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.

**b** City of Vineland changed their tax levies and collections to a calendar year basis in 2012. Information for 2013 will be reported in 2014.

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

Unaudited

Fiscal Year Ended June 30,	Governmental Activities				Business-Type Activities			Total District	Percentage of Personal Income <sup>a</sup>	Per Capita <sup>a</sup>
	General Obligation Bonds	Capital Leases	Compensated Absences Payable	Net OPEB Obligation	Bond Anticipation Notes (BANs)	Compensated Absences Payable				
2004	\$ -	\$ 717,036	\$ 4,990,383	\$ -	-	\$ 51,183	\$ 5,758,602	0.37%	\$ 101.47	
2005	-	410,508	5,215,351	-	-	92,872	5,718,731	0.36%	99.39	
2006	-	84,633	5,068,096	-	-	110,580	5,263,309	0.31%	91.23	
2007	-	-	7,284,766	-	-	587,496	7,872,262	0.45%	135.89	
2008	-	-	8,162,236	265,487	-	751,140	9,178,863	0.48%	156.97	
2009	-	-	7,252,012	526,529	-	479,128	8,257,669	0.43%	140.44	
2010	-	-	7,529,437	807,821	-	457,123	8,794,381	0.44%	148.57	
2011	-	-	7,072,746	736,209	-	392,566	8,201,521	Unavailable	134.87	
2012	-	-	7,088,600	694,122	-	389,307	8,172,028	Unavailable	134.07	
2013	-	-	6,225,191	648,726	-	290,699	7,164,616	Unavailable	Unavailable	

**a** School District records

**b** Personal income has been estimated based upon the municipal population and per capita.

**c** Per Capita calculation based upon population information provided by the New Jersey Department of Labor and Workforce Development.

**CITY OF VINELAND SCHOOL DISTRICT**  
**RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING**  
**LAST THIRTEEN FISCAL YEARS**  
*Unaudited*

Fiscal Year Ended June 30,	<u>General Bonded Debt Outstanding</u>		Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value <sup>a</sup> of Property	<u>Per Capita <sup>b</sup></u>
	General Obligation Bonds	Deductions			
2002					
2003					
2004					
2005					
2006					
2007					
2008					
2009					
2010					
2011					
2012					
2013					

**NONE**

**CITY OF VINELAND SCHOOL DISTRICT  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF DECEMBER 31, 2012**

*Unaudited*

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Statutory Net Debt Outstanding</u>	<u>Net Debt Outstanding Allocated to Vineland City</u>
Municipal Debt:				
Vineland City	\$ 222,067,930.13	\$ 191,553,573.96	\$ 30,514,356.17	\$ 30,514,356.17
Landis Avenue Sewerage Authority	6,210,632.00	6,210,632.00	-	-
	<u>228,278,562.13</u>	<u>197,764,205.96</u>	<u>30,514,356.17</u>	<u>30,514,356.17</u>
Overlapping Debt Apportioned to the Municipality:				
County of Cumberland:				
General	74,133,158.23	13,065,013.51	61,068,144.72	27,138,683.51
Cumberland County Improvement Authority	20,735,000.00	20,735,000.00	-	-
	<u>94,868,158.23</u>	<u>33,800,013.51</u>	<u>61,068,144.72</u>	<u>27,138,683.51</u>
	<u>\$ 323,146,720.36</u>	<u>\$ 231,564,219.47</u>	<u>\$ 91,582,500.89</u>	<u>\$ 57,653,039.68</u>

**Sources:**

a 2012 Annual Debt Statement provided by the City of Vineland.

b County Annual Debt Statement.

c Such debt is allocated as a proportion of the City's share of the total 2012 Equalized Value, which is 44.44%

The source for this computation was the 2012 Table of Equalized Valuations, which is supplied by the New Jersey Division of Taxation.

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

**Legal Debt Margin Calculation for Calendar Year 2012**

Equalized valuation basis

2012	\$ 4,131,907,552.00
2011	4,092,656,983.00
2010	3,869,929,956.00
	<u>\$ 12,094,494,491.00</u>

[A]

[A/3] \$ 4,031,498,163.67

Average equalized valuation of taxable property

Debt limit (4 % of average equalization value **[B]**) 161,259,926.55 **b**

Total Net Debt, Applicable to Limit **[C]** -

Legal debt margin **[B-C]** 161,259,926.55

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Debt limit	\$ 161,259,927	\$ 159,288,171	\$ 164,647,769	\$ 168,282,688	\$ 167,937,242	\$ 151,911,373	\$ 118,377,973	\$ 109,261,943	\$ 97,776,564	\$ 88,892,155
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 161,259,927</u>	<u>\$ 159,288,171</u>	<u>\$ 164,647,769</u>	<u>\$ 168,282,688</u>	<u>\$ 167,937,242</u>	<u>\$ 151,911,373</u>	<u>\$ 118,377,973</u>	<u>\$ 109,261,943</u>	<u>\$ 97,776,564</u>	<u>\$ 88,892,155</u>
Total net debt applicable to the limit as a percentage of debt limit	-	-	-	-	-	-	-	-	-	-

**Source:**  
a County Abstract of Rates, Division of Local Government Services and Department of Treasury Data  
b Limit set by N.J.S.A. 18A: 24-19 for a K through 12 district  
c School District records

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

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Year	Population <sup>a</sup>	Personal Income <sup>b</sup>	Per Capita Personal Income <sup>c</sup>	Unemployment Rate <sup>d</sup>
2004	56,753	1,546,348,991	27,247	8.40%
2005	57,539	1,661,208,469	28,871	6.50%
2006	57,965	1,699,591,765	29,321	6.50%
2007	57,931	1,768,285,844	30,524	6.30%
2008	58,475	1,906,109,575	32,597	6.50%
2009	58,797	1,925,013,780	32,740	6.50%
2010	59,195	2,007,124,865	33,907	12.50%
2011	60,810	1,565,492,640	25,744	13.30%
2012	60,952	Unavailable	Unavailable	13.80%
2013	60,854	Unavailable	Unavailable	Unavailable

**Source:**

<sup>a</sup> Population information provided by census.gov

<sup>b</sup> Personal income has been estimated based upon the municipal population and per capita personal income presented

<sup>c</sup> U.S. Department of Commerce, Bureau of Analysis-April 2011

<sup>d</sup> Unemployment data provided by the NJ Department of Labor and Workforce Development.

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

	2013			2004		
Employer	Employees	Rank [Optional]	Percentage of Total Municipal Employment	Employees	Rank [Optional]	Percentage of Total Municipal Employment
City of Vineland School District (a)	2,062	1	8.20%	1,993	1	7.43%
City of Vineland	732	2	2.91%	750	2	2.80%
Training Schl at Vine/Elwyn NJ	518	3	2.06%	622	4	2.32%
Omni Baking	515	4	2.05%	244	9	0.91%
General Mills/Progresso Foods	400	5	1.59%	375	6	1.40%
NFI Industries	255	6	1.01%			
Chemglass, Inc	216	7	0.86%			
Sun National Bank	207	8	0.82%	234	10	0.87%
DeRossi & Son Co.	185	9	0.74%			
Griswold Special Care	179	10	0.71%			
Mid-Atlantic Recycling				656	3	2.45%
Kimble Glass				548	5	2.04%
Santa's Best				244	7	0.91%
Comar, Inc.				244	8	0.91%
	<u>5,269</u>		<u>20.96%</u>	<u>5,910</u>		<u>22.04%</u>

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

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

*Unaudited*

<u>Function/Program</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Instruction	1,167	1,164	1,187	1,183	1,182	1,160	1,121	1,171	1,186	1,164
Regular										
Special education										
Other special education										
Vocational										
Other instruction										
Nonpublic school programs										
Adult/continuing education programs										
Support Services:										
Student & instruction related services	279	272	275	250	250	264	239	238	234	234
General administration	7	7	7	6	6	6	6	5	5	6
School administrative services	86	86	85	84	84	85	86	85	78	78
Other administrative services	-	-	-	-	-	-	-	-	-	-
Central services	-	40	41	38	38	38	38	41	36	35
Administrative Information Technology	-	18	18	18	18	18	18	18	16	16
Plant operations and maintenance	168	171	175	180	180	189	215	228	209	211
Pupil transportation	132	135	138	139	139	153	152	191	196	175
Other support services	81	45	47	67	66	53	60	61	60	60
Special Schools										
Food Service	73	71	74	83	98	95	101	98	70	83
Child Care										
<b>Total</b>	<b>1,993</b>	<b>2,010</b>	<b>2,047</b>	<b>2,047</b>	<b>2,061</b>	<b>2,060</b>	<b>2,035</b>	<b>2,135</b>	<b>2,089</b>	<b>2,062</b>

Source: School District Records

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

Fiscal Year	Enrollment	Operating Expenditures <sup>a</sup>	Cost Per Pupil	Percentage Change	Teaching Staff <sup>b</sup>	Pupil/Teacher Ratio			Average Daily Enrollment (ADE) <sup>c</sup>	Average Daily Attendance (ADA) <sup>c</sup>	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	High School				
2004	9,448	148,859,573.00	15,755.67	2.20%	1,091	9.5	11	9.5	9,818.3	#REF!	92.31%	
2005	9,493	164,941,647.00	17,375.08	10.28%	1,115	8.9	10.3	9.6	9,768.3	-0.58%	92.38%	
2006	9,467	175,803,914.00	18,570.18	6.88%	915	9	9.9	9.7	9,717	-0.62%	92.47%	
2007	9,329	182,595,292.00	19,572.87	5.40%	912	9.2	8.55	10.1	10,085.2	0.41%	95.58%	
2008	9,687	189,414,459.00	19,553.47	-0.10%	912	9.7	7.1	10.6	9,915.1	0.62%	93.38%	
2009	9,754	184,775,338.00	18,943.55	-3.12%	904	10.1	7.2	10.9	9,855.8	-0.18%	92.99%	
2010	9,579	193,057,841.00	20,154.28	6.39%	873	10.3	7.48	10	9,886.6	-0.77%	94.95%	
2011	9,904	186,307,283.76	18,811.32	-6.66%	878	10.65	7.43	10.6	9,840.5	0.57%	93.03%	
2012	9,758	197,321,025.83	20,221.46	7.50%	874	10.97	7.58	9.6	9,941.5	0.48%	93.53%	
2013	9,758	201,710,576.00	20,671.30	2.22%	879	10.97	7.58	9.6	9,210.8	-7.57%	93.75%	

Sources: District records

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).

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

District Building	ELEMENTARY										INTERMEDIATE					HIGH SCHOOL							
	Almond Road PK	Sublet	D'Ypeltio	Perway	Mentes	Dane Barse	Johnstone	Winslow	Durand	Dalago PK Cr	Leucher PK Cr	Oak & Main PK Cr	S Vineland PK Cr(1)	Builer Ave K Center	Maurice Fels(2)	E Vineland K Center	Wallace	Veteran's Memorial	Lands	Rossi	Cunningham	Vineland High School - South	Vineland High School - North
2004			75,860	70,883	64,690	64,690	64,690	57,397	45,430	26,980	8,200	7,140	5,100	4,500	4,420	4,420	98,250	88,520	76,000	36,405	231,050	229,580	
			620	563	361	361	447	519	498	188	95	95	57	60	60	60	735	637	628	320	1,316	1,153	
			752	574	428	499	604	604	521	215	97	94	55	42	58	58	933	771	720	390	1,525	1,370	
2005			75,860	70,883	64,690	64,690	64,690	57,397	45,430	26,980	8,200	7,140	5,100	4,500	4,420	4,420	98,250	88,520	76,000	36,405	231,050	229,580	
			620	563	361	361	447	519	498	188	95	95	57	60	60	60	735	637	628	320	1,316	1,153	
			714	595	437	484	620	620	540	203	97	103	65	36	66	66	924	740	724	401	1,371	1,373	
2006			75,860	70,883	64,690	64,690	64,690	57,397	45,430	26,980	8,200	7,140	5,100	4,500	4,420	4,420	98,250	88,520	76,000	36,405	231,050	229,580	
			620	563	361	361	447	519	498	188	95	95	57	60	60	60	735	637	628	320	1,316	1,153	
			713	599	434	489	623	623	560	223	90	100	56	37	70	70	912	687	692	395	1,374	1,413	
2007			75,860	70,883	64,690	64,690	64,690	57,397	45,430	26,980	8,200	7,140	5,100	4,500	4,420	4,420	98,250	88,520	76,000	36,405	231,050	229,580	
			620	563	361	361	447	519	498	188	95	95	57	60	60	60	735	637	628	320	1,316	1,153	
			613	566	457	441	539	580	580	-	74	91	-	19	37	37	714	562	491	327	1,167	1,159	
2008			82,747	70,883	64,690	64,690	64,690	57,397	45,430	44,111	8,200	7,140	5,100	4,500	4,420	4,420	98,250	88,520	76,000	36,405	231,050	229,580	
			460	563	361	361	447	519	498	460	95	95	57	60	60	60	735	637	628	320	1,316	1,153	
			503	613	422	444	523	523	567	263	68	68	-	-	-	-	600	505	509	92	1,427	1,392	
2009			82,747	70,883	64,690	64,690	64,690	57,397	45,430	44,111	8,200	7,140	5,100	4,500	4,420	4,420	98,250	88,520	76,000	36,405	231,050	229,580	
			460	563	361	361	447	519	498	460	95	95	57	60	60	60	735	637	628	320	1,316	1,153	
			584	620	421	442	542	542	567	229	-	-	-	-	-	-	512	531	503	134	1,380	1,262	
2010			82,747	70,883	64,690	64,690	64,690	57,397	45,430	44,111	8,200	7,140	5,100	4,500	4,420	4,420	98,250	88,520	76,000	36,405	231,050	229,580	
			460	563	361	361	447	519	498	460	95	95	57	60	60	60	735	637	628	320	1,316	1,153	
			542	651	537	464	523	551	551	310	-	-	-	-	-	-	500	506	446	218	1,280	1,282	
2011			82,747	70,883	64,690	64,690	64,690	57,397	45,430	44,111	8,200	7,140	5,100	4,500	4,420	4,420	98,250	88,520	76,000	36,405	231,050	229,580	
			460	563	361	361	447	519	498	460	95	95	57	60	60	60	735	637	628	320	1,316	1,153	
			572	713	662	411	554	554	568	310	-	-	-	-	-	-	492	526	509	66	1,387	1,326	
2012			82,747	70,883	64,690	64,690	64,690	57,397	45,430	44,111	8,200	7,140	5,100	4,500	4,420	4,420	98,250	88,520	76,000	36,405	231,050	229,580	
			460	563	361	361	447	519	498	460	95	95	57	60	60	60	735	637	628	320	1,316	1,153	
			574	700	442	487	563	563	566	227	-	-	-	-	-	-	521	547	520	50	1,339	1,056	
2013			82,747	70,883	64,690	64,690	64,690	57,397	45,430	44,111	8,200	7,140	5,100	4,500	4,420	4,420	98,250	88,520	76,000	36,405	231,050	229,580	
			460	563	361	361	447	519	498	460	95	95	57	60	60	60	735	637	628	320	1,316	1,153	
			87	700	442	487	563	563	566	227	-	-	-	-	-	-	521	547	520	50	1,339	1,056	
			180	556	361	417	519	498	460	460	95	-	-	-	-	-	716	735	637	320	1,316	1,153	
			87	700	442	487	563	563	566	227	-	-	-	-	-	-	521	547	520	50	1,339	1,056	

Number of Schools at June 30, 2013

- Elementary = 8
- Kindergarten Centers = 2
- 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.

- (1) Building has been demolished
- (2) Building has been sold

**CITY OF VINELAND SCHOOL DISTRICT  
SCHEDULE OF REQUIRED MAINTENANCE  
LAST TEN FISCAL YEARS**  
*Unaudited*

**UNDISTRIBUTED EXPENDITURES - REQUIRED  
MAINTENANCE FOR SCHOOL FACILITIES**

11-000-261-xxx

* School Facilities	2013*	2012	2011	2010	2009	2008	2007	2006	2005	2004
Vineland Senior High - South	219,107	196,785	268,971	213,866	109,115	268,985	245,563	349,688	435,667	198,544
Vineland Senior High - North	187,846	168,709	87,899	196,453	215,987	149,968	93,824	154,909	582,668	213,494
Landis Intermediate	64,369	57,811	90,212	38,750	57,430	124,668	91,947	104,574	135,607	135,899
Veterans Memorial Intermediate	158,718	142,548	86,000	55,178	25,337	92,576	57,127	33,040	83,093	62,506
Dane Barse	51,552	46,300	24,748	17,296	38,308	18,331	12,986	12,494	60,036	41,022
Butler Ave PK Center	699	628	79	-	22	2,652	16	1,225	2,869	3,584
Cunningham Alternative Prog	52,305	46,976	7,005	22,339	15,792	10,115	12,654	15,040	70,920	124,084
D'Ippolito Elementary	73,757	66,242	37,830	18,476	35,277	36,906	70,501	45,399	85,296	32,466
Wallace Intermediate	68,604	61,615	37,950	31,804	35,483	28,969	18,457	-	-	-
Marie Durand Elementary	50,590	45,436	40,983	17,417	33,615	39,620	43,692	57,593	105,729	44,626
East Vineland K Center	1,343	1,206	-	1,423	25	4,704	4,904	8,303	16,399	26,846
Maurice Fels K Center	-	-	-	-	-	-	905	1,685	7,113	2,980
Johnstone Elementary	54,933	49,337	22,031	18,641	9,540	33,016	32,547	51,684	50,123	47,612
Leuchter PK Center	65,521	58,846	15,812	16,351	12,418	15,206	15,829	10,679	16,693	35,452
Mennies Elementary	50,977	45,783	43,758	21,000	22,780	29,775	36,857	28,443	22,799	27,526
Sabater Elementary	29,430	26,432	27,094	20,495	11,248	5,013	-	-	-	-
Oak and Main PK Center	1,289	1,158	15,575	-	181	2,428	1,553	14,792	27,684	4,373
Dallago Preschool	26,961	24,214	11,108	3,997	2,660	1,025	-	-	-	-
Petway Elementary	25,833	23,202	23,594	6,151	8,824	20,225	10,321	-	-	-
Rossi Intermediate	72,467	65,084	73,581	38,025	21,173	25,074	29,885	94,641	67,209	35,820
South Vineland PK Center	3,239	2,909	-	30	609	5,481	10,779	5,864	11,565	6,525
Winslow Elementary	43,838	39,372	40,870	79,455	88,033	34,811	37,722	65,264	70,126	63,335
Almond Road Preschool	150,598	135,255	-	-	-	-	-	-	-	-
<b>Total School Facilities</b>	<b>1,453,976</b>	<b>1,305,848</b>	<b>955,100</b>	<b>817,144</b>	<b>743,857</b>	<b>949,548</b>	<b>828,069</b>	<b>1,055,317</b>	<b>1,851,596</b>	<b>1,106,694</b>
<b>Other Facilities</b>	<b>668,025</b>	<b>770,812</b>	<b>690,465</b>	<b>448,770</b>	<b>233,872</b>	<b>232,320</b>	<b>364,069</b>	<b>817,035</b>	<b>1,154,456</b>	<b>821,692</b>
<b>Grand Total</b>	<b>2,122,001</b>	<b>2,076,660</b>	<b>1,645,565</b>	<b>1,265,915</b>	<b>977,729</b>	<b>1,181,868</b>	<b>1,192,138</b>	<b>1,872,352</b>	<b>3,006,052</b>	<b>1,928,386</b>

\* School facilities as defined under EFCFA.  
(N.J.A.C. 6A:26-1.2 and N.J.A.C. 6A:26A-1.3)  
2013 based upon prior year percentage per location of grand total

Source: School District records

**CITY OF VINELAND SCHOOL DISTRICT**  
**INSURANCE SCHEDULE**  
**JUNE 30, 2013**  
*Unaudited*

	<u>Coverage</u>	<u>Deductible</u>
Building and Contents (All Locations)	\$ 400,000,000	\$ 5,000
Boiler and Machinery	38,627,690	10,000/15,000
Errors & Omissions Part A	6,000,000	20,000
Errors & Omissions Part B	100,000/300,000	20,000
General Automobile Liability	6,000,000	1,000
School Board Legal Liability	6,000,000	-
Workers' Compensation	2,000,000	-
<b>Relocatables</b>		
Building	2,034,476	1,000
Contents	246,350	1,000
<b>Student Accident Insurance</b>		
Catastrophic	1,000,000	
	5,000,000	excess medical
Compulsory	1,000,000	
Daycare	250,000	aggregate maximum
<b>Surety Bonds</b>		
Treasurer	650,000	N/A
Executive Controller	200,000	N/A
Board Secretary/Business Administrator	10,000	N/A
Principals (each)	5,000	N/A
Asst. Principals (each)	5,000	N/A
Financial Secretary (each)	5,000	N/A
Student Activity Record keeper (each)	5,000	N/A
Principal Accountant-School Board Office	5,000	N/A
Senior Accountant-School Board Office	5,000	N/A
Accountant-School Board Office	5,000	N/A
Principal Clerk Typist-School Board Office	5,000	N/A
Clerk Typist-School Board Office	5,000	N/A
Principal Benefits Clerk-School Board Office	5,000	N/A
Financial Advisor-VHS	5,000	N/A
Clerk Driver	5,000	N/A
Adult Ed Tech Coordinator	5,000	N/A
MISC Bonds-public employees blanket bond-cafeteria	10,000	N/A
Faculty Manager of Athletics (each)	7,500	N/A
Faculty Manager of Vld. High Athletic Dept.	7,500	N/A

Source: School District records

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# **Single Audit Section**





# FORD - SCOTT

& ASSOCIATES, L.L.C.

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**Independent Auditor's 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, in accordance with the 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 Office of School Finance, Department of Education, State of New Jersey, 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 City of Vineland School District, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City of Vineland School District's basic financial statements, and have issued our report thereon dated November 15, 2013.

## **Internal Control over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as Findings #2013-1 and 2013-2 to be material weaknesses.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Vineland School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey which is described in the accompanying Schedule of Findings and Questioned Costs as Finding #2013-3.

## **Entity's Response to Findings**

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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Ford Scott & Associates, LLC*  
**FORD, SCOTT & ASSOCIATES, L.L.C.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

*Glen J. Ortman*

**Glen J. Ortman**  
**Certified Public Accountant**  
**Licensed Public School Accountant**  
**No. 853**

**November 15, 2013**



# FORD - SCOTT

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## **Independent Auditor's Report**

**on**

## **Compliance for Each Major Program; Internal Control Over Compliance; and on the Schedule of Expenditures of Federal and State Awards Required by OMB Circular A-133 and New Jersey 04-04**

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

### **Report on Compliance for Each Major State Program**

We have audited the City of Vineland School District's compliance 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 could have a direct and material effect on each of the City of Vineland School District's major federal and state programs for the year ended June 30, 2013. The City of Vineland School District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City of Vineland School District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, and New Jersey 04-04 *State Aid/Grant Compliance Supplement*. Those standards and Circulars 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 School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the City of Vineland School District's compliance.

### ***Opinion on Each Major Federal and State Program***

In our opinion, the City of Vineland School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs as identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned costs for the year ended June 30, 2013.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with OMB Circular A-133 and New Jersey 04-04 and which is described in the accompanying Schedule of Findings and Questioned Costs as Finding #2013-3. Our opinion on each major federal and state program is not modified with respect to this matter.

### **Report on Internal Control Over Compliance**

Management of the City of Vineland School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Vineland School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and NJ OMB 04-04, 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 School District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and NJ OMB 04-04. Accordingly, this report is not suitable for any other purpose.

## **District's Responses to Findings**

The District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned costs. The District's response was not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

*Ford Scott & Associates, LLC*  
**FORD, SCOTT & ASSOCIATES, L.L.C.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

*Glen J. Ortman*

**Glen J. Ortman**  
**Certified Public Accountant**  
**Licensed Public School Accountant**  
**No. 853**

**November 15, 2013**

**CITY OF VINELAND SCHOOL DISTRICT**  
**Schedule of Expenditures of Federal Awards**  
**for the Fiscal Year ended June 30, 2013**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant or Slate Project Number	Program or Award Amount	Grant Period From	To	Balance at June 30, 2012	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable) at June 30, 2013	Unearned Revenue	Due to Grantor at June 30, 2013
<b>U.S. Department of Education</b>														
General Fund:														
ARRA - Education Jobs Fund	84.410A	N/A	\$ 4,521,524	9/1/2011	8/31/2012	\$ (573,107.95)	\$	\$ 573,107.95	\$ (11,639.00)	\$	\$	\$	\$	\$
ARRA - Education Jobs Fund	84.410A	N/A	11,639	9/1/2012	8/31/2013			533,263.28	(633,263.28)					
Medical Assistance Program (SEMI)	93.778	N/A	533,263	9/1/2012	8/31/2013			1,106,371.23	(644,902.28)			(11,639.00)		
Total Special Revenue Fund						(573,107.95)						(11,639.00)		
<b>U.S. Department of Education</b>														
Passed-Through State Department														
Education:														
Special Revenue Fund:														
Title I	84.010	NCLB	4,176,944	9/1/2011	8/31/2012	(1,120,866.38)		1,411,037.00	(287,704.72)	(2,466.61)		(0.71)	0.00	
Title I	84.010	NCLB	3,723,328	9/1/2012	8/31/2013			187,000.00	(3,150,791.97)			(3,536,328.14)	572,536.17	
ARRA - Title I	84.389	ARRA	3,126,358	7/1/2009	8/31/2011	(44,719.78)		49,608.00						4,888.22
ARRA - Title I, SIA	84.388	ARRA	61,904	7/1/2009	8/31/2011	(520.00)						(520.00)		
I.D.E.A. Part B, Basic Regular	84.027	FT	4,061,084	9/1/2012	8/31/2012			1,488,685.29	(3,156,390.78)			(2,562,396.71)	904,683.22	
I.D.E.A. Part B, Basic Regular	84.027	FT	2,803,907	9/1/2011	8/31/2012	(2,717,168.71)		2,971,543.00	(254,373.48)			(1,458,070.00)	1,468,070.81	
I.D.E.A. Part B, Basic Regular	84.027	FT	2,741,958	9/1/2010	8/31/2011	(39,999.90)		43,931.90				(11,162.00)	15,094.00	
I.D.E.A. Part B, Preschool	84.027	FT	114,671	9/1/2011	8/31/2012	(99,577.00)		99,577.00						
I.D.E.A. Part B, Preschool	84.027	FT	96,267	9/1/2012	8/31/2013			66,611.00	(96,266.90)			(41,707.00)	12,051.10	
Perkins	84.048	N/A	105,740	9/1/2011	8/31/2012	538.15				(538.15)				
Perkins	84.048	N/A	105,707	9/1/2012	8/31/2013			39,121.00	(93,467.29)			(66,586.00)	12,239.71	
Title IIA	84.367A	N/A	649,498	9/1/2011	8/31/2012	(220,321.69)		220,321.69						
Title IIA	84.367A	N/A	541,554	9/1/2012	8/31/2013			13,181.00	(633,230.56)			(528,372.95)	8,323.39	
Title IID	84.318	N/A	10,152	9/1/2011	8/31/2012	(9,893.00)		9,893.00						
Title III	84.365	N/A	305,551	9/1/2012	8/31/2013			125,737.05	(258,546.29)			(179,813.97)	47,004.73	
Title III	84.365	N/A	298,211	9/1/2011	8/31/2012	(165,261.43)		176,567.95	(11,306.52)					
Race To The Top RTTP	84.022A	N/A	104,422	9/1/2012	8/31/2013			39,229.00	(52,149.50)					
Adult Basic Skills & English Literacy	84.002A	N/A	90,200	9/1/2011	8/31/2012	(10,735.09)						(65,193.00)	52,272.50	
After School Learning Centers - 21st Century	84.287C	N/A	64,342	9/1/2012	8/31/2013			31,070.00	(43,794.14)			(33,272.00)	20,547.86	
After School Learning Centers - 21st Century	84.287C	N/A	14,387	9/1/2010	8/31/2011	(13,289.61)		14,387.00	(14,019.30)			(0.13)	367.83	
After School Learning Centers - 21st Century	84.287C	N/A	78,351	9/1/2011	8/31/2012	(76,630.65)		1,076.26	(1,642.04)			(18,695.61)	4,840.22	
WIA Out of School Youth Program	17.259	N/A	203,000	9/1/2009	8/31/2012			9,300.00	(8,120.65)			(686.45)	78,496.45	
Talent 21	84.386	N/A												
Even Start	84.213C	N/A												
Even Start	84.213C	N/A												
Even Start	84.213C	N/A												
Total Special Revenue Fund						(4,365,183.79)		7,007,877.14	(7,961,804.14)	(2,466.61)	(638.15)	(8,513,541.76)	3,186,537.99	4,888.22
<b>U.S. Department of Agriculture</b>														
Passed-through State Department														
of Education:														
Enterprise Fund:														
National School Lunch Program	10.555	N/A	2,851,701	7/1/2011	6/30/2012	(146,415.86)		146,415.86						
National School Lunch Program	10.555	N/A	3,015,007	7/1/2012	6/30/2013			2,419,442.43	(3,015,007.37)			(595,564.94)		
National School Breakfast Program	10.553	N/A	1,325,477	7/1/2011	6/30/2012	(74,990.34)		74,990.34						
National School Breakfast Program	10.553	N/A	1,575,251	7/1/2012	6/30/2013			1,245,220.92	(1,575,250.63)			(330,029.71)		
National School Snack Program	10.555	N/A	50,268	7/1/2011	6/30/2012	(1,764.72)		1,764.72						
National School Snack Program	10.555	N/A	52,070	7/1/2012	6/30/2013			41,251.86	(52,070.46)			(10,818.60)		
Fresh Fruit & Vegetable Program	10.582	N/A	130,909	7/1/2011	6/30/2012	(39,629.41)		39,629.41						
Fresh Fruit & Vegetable Program	10.582	N/A	352,269	7/1/2012	6/30/2013			318,298.96	(352,268.76)			(17,031.27)	20,705.93	
Food Distribution Program	10.550	N/A												
Total Enterprise Fund						(208,124.60)		4,327,742.30	(5,052,356.29)			(953,444.52)	20,705.93	
Total Federal Financial Awards						(5,146,416.34)		12,441,990.67	(13,559,062.71)	(2,466.61)	(638.15)	(9,478,625.28)	3,207,243.92	4,888.22

CITY OF VINELAND SCHOOL DISTRICT  
Schedule of Expenditures of State Financial Assistance  
for the Fiscal Year ended June 30, 2013

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2012		Due to Grantor	Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments / Repayment of Prior Years' Balances	Balance at June 30, 2013		Due to Grantor	MEMO		
			From	To	Deferred Revenue (Accounts Receivable)	Unearned Revenue / Intrafund Payable						(Accounts Receivable)	Budgetary Receivable		Cumulative Total Expenditures		
<b>State Department of Education</b>																	
General Fund:																	
Equalization Aid	495-034-5120-078	\$ 86,868,854	7/1/2012	6/30/2013	\$ -	\$ -		\$ 78,310,391.32	(86,868,854.00)	\$ -							\$ 86,868,854.00
Categorical Transportation Aid	495-034-5120-014	4,272,796	7/1/2012	6/30/2013				3,851,840.14	(4,272,796.00)								4,272,796.00
Categorical Special Education Aid	495-034-5120-089	5,006,303	7/1/2012	6/30/2013				4,513,082.02	(5,006,303.00)								5,006,303.00
Categorical Security Aid	495-034-5120-084	2,952,237	7/1/2012	6/30/2013				2,661,382.62	(2,952,237.00)								2,952,237.00
Adjustment Aid	495-034-5120-085	36,147,049	7/1/2012	6/30/2013				32,598,203.20	(36,147,049.00)								36,147,049.00
Additional Non Public Transportation Aid	495-034-5120-014	51,555	7/1/2012	6/30/2013				61,893.98	(51,555.15)								51,555.15
Extracurricular Aid	495-034-5120-014	61,894	7/1/2012	6/30/2013				61,893.98	(61,893.98)								61,893.98
Emergency Aid	495-034-5120-044	1,352,869	7/1/2012	6/30/2013				1,352,859.00	(1,352,869.00)								1,352,859.00
Other	495-034-5120-044	2,783	7/1/2012	6/30/2013				2,504.70	(2,783.00)								2,504.70
Reimbursed TPAF Social Security Contributions	495-034-5095-002	5,328,257	7/1/2012	6/30/2013				4,985,952.58	(5,328,256.80)								5,328,256.80
Reimbursed TPAF Social Security Contributions	495-034-5095-002	4,875,476	7/1/2011	6/30/2012				717,951.88	(4,875,475.79)								4,875,475.79
Total General Fund					\$ 6,132,114.86			\$ 129,043,472.04	(141,593,904.95)				\$ (1,362,390.37)				\$ 147,889,133.72
Special Revenue Fund:																	
Preschool Education Aid	495-034-5120-086	17,614,890	7/1/2011	6/30/2012				1,501,368.49	(17,614,890.00)								17,614,890.00
Preschool Education Aid	495-034-5120-086	18,789,216	7/1/2012	6/30/2013				1,501,368.49	(18,789,216.00)								18,789,216.00
NJ Nonpublic Aid	100-034-5120-070	71,654	7/1/2012	6/30/2013				71,654.00	(71,654.00)								71,654.00
Nursing	100-034-5120-070	73,100	7/1/2011	6/30/2012				3,072.00	(73,100.00)								73,100.00
Textbook Aid	100-034-5120-064	51,626	7/1/2011	6/30/2012				4,356.05	(51,626.00)								51,626.00
Textbook Aid	100-034-5120-064	51,178	7/1/2011	6/30/2012				4,356.05	(51,178.00)								51,178.00
Technology Aid	100-034-5120-065	19,053	7/1/2012	6/30/2013				19,053.00	(19,053.00)								19,053.00
Auxiliary Services:																	
Compensatory Education	100-034-5120-067	209,889	7/1/2012	6/30/2013				209,889.00	(209,889.00)								209,889.00
Compensatory Education	100-034-5120-067	225,703	7/1/2011	6/30/2012				172.14	(225,703.00)								225,703.00
ESL	100-034-5120-067	5,123	7/1/2011	6/30/2012				172.14	(5,123.00)								5,123.00
Home Instruction	100-034-5120-068	30,898	7/1/2012	6/30/2013				40,937.00	(30,898.00)								40,937.00
Home Instruction	100-034-5120-068	44,897	7/1/2011	6/30/2012				9,120.14	(44,897.00)								44,897.00
Supplemental Instruction	100-034-5120-066	83,735	7/1/2011	6/30/2012				40,896.02	(83,735.00)								83,735.00
Examination & Classification	100-034-5120-066	65,776	7/1/2011	6/30/2012				65,776.00	(65,776.00)								65,776.00
Examination & Classification	100-034-5120-066	57,028	7/1/2011	6/30/2012				57,028.00	(57,028.00)								57,028.00
Corrective Speech	100-034-5120-066	62,388	7/1/2011	6/30/2012				19,744.70	(62,388.00)								62,388.00
Corrective Speech	100-034-5120-066	37,659	7/1/2011	6/30/2012				9,477.00	(37,659.00)								37,659.00
Transportation	100-034-5120-068	30,898	7/1/2012	6/30/2013				30,898.00	(30,898.00)								30,898.00
Transportation	100-034-5120-068	3,867	7/1/2012	6/30/2013				3,867.35	(3,867.35)								3,867.35
Home Instruction	100-034-5062-180	2,989	7/1/2012	6/30/2013				80.00	(2,989.00)								2,989.00
Home Instruction	100-034-5062-180	12,990	7/1/2011	6/30/2012				6,485.00	(12,990.00)								12,990.00
Municipal Alliance	100-034-5063-301	50,000	7/1/2011	6/30/2012				22,720.11	(50,000.00)								50,000.00
Governors School of Excellence	100-034-5063-301	6,000	7/1/2012	6/30/2013				6,000.00	(6,000.00)								6,000.00
Family Friendly Centers	N/A	45,463	7/1/2012	6/30/2013				45,463.00	(45,463.00)								45,463.00
NJ Youth Corps	ADSY12S	416,620	7/1/2011	6/30/2012				401,47.00	(416,620.00)								401,47.00
NJ Youth Corps	ADSY12S	419,935	7/1/2011	6/30/2012				412,153.00	(419,935.00)								412,153.00
Total Special Revenue Fund					\$ 1,473,515.33			\$ 163,172.79	(1,473,515.33)				\$ (631,172.79)				\$ 163,172.79
Enterprise Fund:																	
National School Lunch Program (State Share)	100-010-3350-023	63,905	7/1/2012	6/30/2013				51,087.80	(63,905.05)								51,087.80
National School Lunch Program (State Share)	100-010-3350-023	64,707	7/1/2011	6/30/2012				3,306.45	(64,707.00)								64,707.00
Total Enterprise Fund					\$ (3,306.45)			\$ 54,394.25	(63,905.05)				\$ (12,817.25)				\$ 54,394.25
Total State Financial Assistance					\$ (851,902.98)			\$ 148,830,774.04	(162,166,309.73)				\$ 2,453,515.07				\$ 187,510,920.85

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

**CITY OF VINELAND SCHOOL DISTRICT  
NOTES TO THE SCHEDULES OF EXPENDITURES OF AWARDS  
AND FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2013**

**NOTE 1. GENERAL**

The accompanying schedules of financial assistance present the activity of all federal and state financial assistance programs of the Board of Education, City of Vineland School District. The Board of Education is defined in Note 1 (A) to the Board's basic financial statements. All federal and state assistance received directly from federal and state agencies, as well as federal financial assistance passed through other government agencies is included on the schedule of federal and state financial assistance.

**NOTE 2. BASIS OF ACCOUNTING**

The accompanying schedules of financial assistance are presented on the budgetary basis of accounting with the exception of programs recorded in the enterprise fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Notes 1 (C) and 1 (D) to the Board's 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 revenue recognition of the last two state aid payments in the current budget year, which is mandated pursuant to P.L. 2003,c.97.(A3521). 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 net adjustment to reconcile from the budgetary basis to the GAAP basis is \$144,062.60 for the general fund and \$-113,782.98 for the special revenue fund. See the Notes to Required Supplementary Information for a reconciliation of the budgetary basis to the GAAP 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 follows:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>On Behalf TPAF Pension</u>	<u>Total</u>
General Fund	\$ 544,902.28	\$ 151,623,718.55	\$ (9,880,751.00)	\$ 142,287,869.83
Special Revenue Fund	7,917,761.49	20,435,759.40		28,353,520.89
Food Service Fund	5,052,356.29	63,905.05		5,116,261.34
Total	<u>\$ 13,515,020.06</u>	<u>\$ 172,123,383.00</u>	<u>\$ (9,880,751.00)</u>	<u>\$ 175,757,652.06</u>

The On-Behalf Pension Contributions made for the district by the State of New Jersey are recognized as revenue in the basic financial statements, but are not considered in the major program determination.

**CITY OF VINELAND SCHOOL DISTRICT  
NOTES TO THE SCHEDULES OF EXPENDITURES OF AWARDS  
AND FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)**

**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 U.S.D.A. Commodities Program represent current year value received and current year distributions respectively. The amount reported as TPAF Pension Contributions represents the amount paid by the state on behalf of the district for the year ended June 30, 2011. 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, 2013.

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2013**

**I. SUMMARY OF AUDITORS RESULTS**

**Financial Statements**

Type of auditor's report issued: Unmodified Opinion

Internal control over financial reporting:

    1) Material weakness identified? Yes

    2) Significant Deficiencies identified? None Reported

Noncompliance material to basic financial statements noted? No

**Federal Awards**

Internal control over major programs:

    1) Material weakness identified? No

    2) Significant Deficiencies identified? None Reported

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

Any audit findings disclosed that are required to be reported in accordance with section .510(a) of Circular A-133? No

Identification of major programs:

<b><u>CFDA Numbers</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
84.010	Title I
<b><u>Special Education Cluster</u></b>	
84.027	IDEA Regular
84.173	IDEA Preschool

Dollar threshold used to distinguish between type A and type B programs: \$406,772

Auditee qualified as low-risk auditee? No

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2013**  
**(CONTINUED)**

**I. SUMMARY OF AUDITORS RESULTS (CONTINUED)**

**State Awards**

Dollar threshold used to distinguish between type A and Type B Programs:	\$3,000,000
Auditee qualified as low-risk auditee?	No
Internal Control over major programs:	
1) Material weakness identified?	No
2) Significant Deficiencies identified?	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified Opinion
Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular Letter 04-04?	Yes
Identification of major programs:	

**GMIS Numbers**

**Name of State Program**

**State Aid Public Cluster**

11-495-034-5120-078	Equalization Aid
11-495-034-5120-089	Special Education Aid
11-495-034-5120-084	Security Aid
11-495-034-5120-085	Adjustment Aid

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2013**  
**(CONTINUED)**

**II. FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS**

**Finding #2013-1**

**Criteria or Specific Requirement** - The general ledger and subsidiary records should be properly maintained and closed out in a timely manner to allow for the financial statements to be produced which are free from material misstatement.

**Condition** - The following was noted with regard to the general ledger and subsidiary records:

Material adjusting journal entries were required to be made to the general ledger to properly reflect financial statements free from material misstatement. The majority of the required adjustments were related Accounts Payable and Accounts Receivable.

**Context** - A significant amount of time was required to complete the analysis of the general ledger in order to provide the adjusting journal entries so that the financial statements would be free from material misstatements.

**Effect** - Potential errors and/or irregularities could develop and not be detected in a timely manner to enable the District to institute prompt corrective actions.

**Cause** - Due to the turnover in several key accounting positions as well as the District's implementation of new financial accounting software the accounting records were not closed out timely and material audit adjustments were required.

**Recommendation** - That the general ledger and subsidiary records be properly maintained and closed out in a timely manner to allow for the financial statements to be produced which are free from material misstatement.

**View of Responsible Officials and Planned Corrective Action** – The district has appointed a new Business Administrator who agrees with the finding and is in the process of hiring a new individual to maintain the general ledger and will address the matter as part of the corrective action plan.

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2013**  
**(CONTINUED)**

**Finding #2013-2**

**Criteria or Specific Requirement** - The payroll agency account balance should be analyzed on a monthly basis to determine if payroll withholdings are being properly remitted.

**Condition** – The district was unable to provide an analysis of which payroll withholdings were unpaid as of June 30, 2013, or at any other time during the year.

**Context** – The payroll agency account had a balance of \$422,048.87 at June 30, 2013 and transactions through that account amounted to nearly \$50 Million for the fiscal year. The district was unable to provide a listing as to which unpaid withholding constituted the remaining cash balance.

**Effect** - Potential errors and/or irregularities could develop and not be detected in a timely manner to enable the District to institute prompt corrective actions.

**Cause** – Unknown.

**Recommendation** - That the payroll agency account be analyzed on a monthly basis and that any remaining cash balance be identified by specific payroll withholding amount payable.

**View of Responsible Officials and Planned Corrective Action** – The district has appointed a new Business Administrator who agrees with the finding and is in the process having the district's personnel trained by the payroll software company as to how to utilize the existing software to complete this function and will address the matter as part of the corrective action plan.

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2013**  
**(CONTINUED)**

**III. FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

Federal:

Our audit disclosed no material Findings or Questioned Costs.

State:

**Finding No. 2013-3**

**Information on the State Program - State Aid Public:**

11-495-034-5120-078 - Equalization Aid  
11-495-034-5120-089 - Special Education Aid  
11-495-034-5120-084 - Security Aid  
11-495-034-5120-085 - Adjustment Aid

**Criteria or Specific Requirement** – N.J.S.A. 18A:16-17 provides that school district/charter school employees must contribute 1.5% of their base salaries to the cost of their health benefits when contracts were signed after the effective date of the law. P.L.2011,c.78 was approved by the Governor and became effective on June 28, 2011. N.J.S.A. 18A:16-17.1(a) specifies the withholding rates for school district employees and 18A:16-17.1(c) specifies the date which those rates commence depending upon the terms of the employee's employment contract.

**Condition** – The district issued a retro pay to certain employees on June 29, 2013, however no health benefit contributions were withheld from employees as required by the statute.

**Questioned Costs** – Unknown.

**Context** – The total gross pay for the payroll in question was \$1,376,086.59, however the district did not determine what portion of that amount was subject to the 1.5% withholding.

**Effect** – Noncompliance with N.J.S.A. 18A:16-17.1(a).

**Cause** – The previous Business Administrator determined that calculating which employees were subject to the 1.5% withholding would be too time consuming, not cost effective and the overtime required for the payroll department to perform such a calculation could possibly exceed the revenue generated.

**Recommendation** – That the district withhold from employees the required contribution towards the cost of health benefits, in accordance with the statute.

**View of Responsible Officials and Planned Corrective Action** – The district has appointed a new Business Administrator who agrees with the finding and will address the matter as part of the corrective action plan.

**VINELAND SCHOOL DISTRICT**  
**SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS**  
**AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**STATUS OF PRIOR YEAR FINDINGS**

**Finding No. 2012-1**

**Condition** - The general ledger and subsidiary records were not properly maintained and closed out in a timely manner to allow for the financial statements to be produced free from material misstatement.

**Current Status** – A similar finding is repeated this year as Finding #2013-1.

**Finding No. 2012-2 & 2012-3**

**Condition** - Several exceptions were noted with the requirements contained in the Public School Contracts Law.

**Current Status** – This item was corrected in 2013.

**Finding No. 2012-4**

**Condition** - Enrollments reported on the district's A.S.S.A. printout did not agree with the enrollments per district's workpapers.

**Current Status** – This item was corrected in 2013.

**Finding No. 2012-5**

**Condition** - A number of budgetary line accounts were over-expended at June 30, 2012. Most of these were the result of audit adjustments and reclassifying entries, although in two instances the line accounts over-expended were not the result of audit adjustments or reclassifying entries.

**Current Status** – This item was corrected in 2013.

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