

**Comprehensive Annual  
Financial Report**

**of the**

**City of Vineland Board of Education**

**Vineland, New Jersey**

**For the Year Ended June 30, 2015**



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# **Introductory Section**







# Vineland Public Schools

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

November 30, 2015

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, 2015, 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.

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, 2015.

**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, 2015 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:**

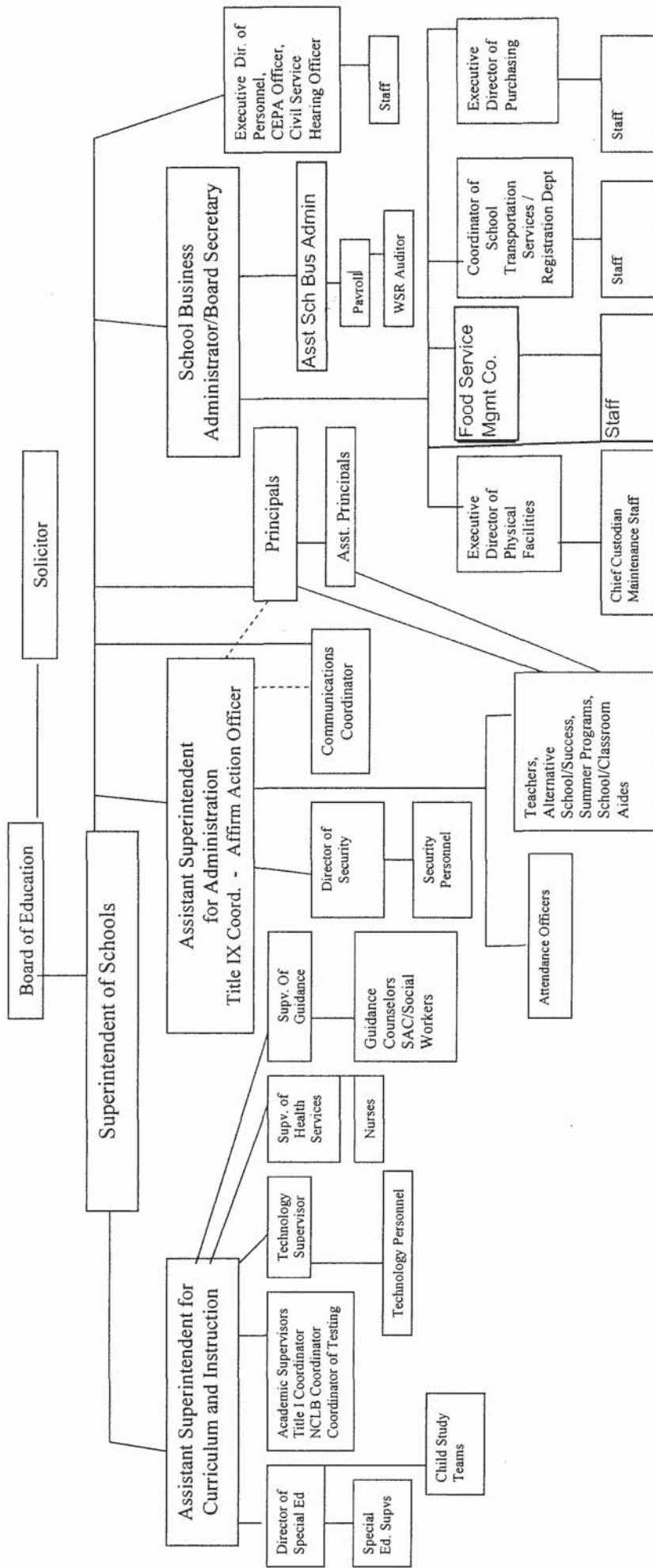
We would like to express our appreciation to the members of the City of Vineland School Board for their concern in providing fiscal accountability to the citizens and taxpayers of the school district and thereby contributing their full support to the development and maintenance of our financial operation. 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

*Helen Haley*  
Helen Haley  
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, 2015**

<b><u>Members of the Board of Education</u></b>		<b><u>Term</u></b>
Scott English	President	2016
Diamaris Rios	Vice President	2017
Frank DiGiorgio	Member	2015
Susanne Morello	Member	2015
Christopher Jennings	Member	2015
Inez Acosta	Member	2015
Brian DeWinne	Member	2016
Kimberly Codispoti	Member	2017
Joseph Pagano	Member	2017

**SUPERINTENDENT**

Dr. Mary L. Gruccio

**BOARD SECRETARY / SCHOOL BUSINESS ADMINISTRATOR**

Helen G. Haley, CPA

**TREASURER OF SCHOOL MONIES**

Carmen DiGiorgio

**CITY OF VINELAND  
BOARD OF EDUCATION**

**CONSULTANTS AND ADVISORS  
JUNE 30, 2015**

**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, 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, 2015, 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, as of June 30, 2015, 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 Required Supplementary 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 non-major 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 combining and individual non-major 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 non-major 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 30, 2015 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, L.L.C.*  
FORD, SCOTT & ASSOCIATES, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

*Michael S. Garcia*

Michael S. Garcia  
Certified Public Accountant  
Licensed Public School Accountant  
No. 2080

November 30, 2015

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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, 2015  
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, 2015. 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.

**Financial Highlights**

Key financial highlights for 2015 are as follows:

- In total, net position decreased \$9,153,225.05 which represents a 10 percent decrease from 2014.
- General revenues accounted for \$161,909,512.74 in revenue or 70 percent of all revenues. Program specific revenues in the form of charges for services and operating and capital grants and contributions accounted for \$67,325,488.67 or 30 percent of total revenues of \$229,235,001.41.
- The School District had \$238,388,226.46 in expenses; only \$67,325,488.67 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes and state aid) of \$161,909,512.74 and previous year's surplus funds were adequate to provide for these programs.
- Among governmental funds, the General Fund had \$178,706,277.53 in revenues, \$182,785,602.39 in expenditures and net transfers from and to other funds in the amount of \$1,957,405.16. The General Fund's fund balance decreased \$2,121,919.70 over 2014. 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.

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**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2015  
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 2015?" 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 enterprise fund is reported as a business activity.

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

Fund Financial Statements

Fund financial reports provide detailed information about the School District's funds. The School District uses many funds to account for a multitude of financial transactions. The School District's governmental funds are the General Fund 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, 2015  
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 2015 and 2014.

**Table 1 - Net Assets**

	2015	2014
Assets		
Current and Other Assets	\$ 10,849,088.49	\$ 13,530,272.77
Capital Assets	145,204,725.51	149,904,455.52
Deferred Outflows of Resources	4,642,628.00	4,747,486.00
Total Assets	160,696,442.00	168,182,214.29
Liabilities		
Long-Term Liabilities	70,824,763.05	69,175,283.15
Other Liabilities	3,755,387.55	3,737,414.69
Deferred Inflows of Resources	4,503,035.00	4,503,035.00
Total Liabilities	79,083,185.60	77,415,732.84
Net Position		
Invested in Capital Assets, Net of Debt	145,204,725.51	149,904,455.52
Restricted	15,144,789.37	16,164,116.72
Unrestricted	(78,736,258.48)	(75,302,090.79)
Total Net Position	\$ 81,613,256.40	\$ 90,766,481.45

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**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2015  
UNAUDITED (CONTINUED)**

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

Table 2 shows changes in net position for 2015 and 2014.

**Table 2 - Changes in Net Assets**

	2015	2014
<b>Revenues</b>		
Program Revenues:		
Charges for Services	\$ 2,801,019.10	\$ 2,785,531.20
Operating Grants and Contributions	63,519,907.21	31,928,305.73
General Revenues:		
Property Taxes	21,731,439.00	21,731,439.00
Grants and Entitlements	139,116,957.38	150,800,014.44
Other	2,065,678.72	1,388,795.05
Total Revenues	229,235,001.41	208,634,085.42
<b>Program Expenses</b>		
Instruction	114,838,379.77	101,898,722.11
Support Services:		
Tuition	8,744,311.67	7,540,448.92
Related Services - Pupils and Instructional Staff	51,554,941.40	46,467,631.26
General & School Administration & Central Services	17,088,471.14	15,871,860.64
Maintenance of Facilities	22,261,200.64	20,947,343.82
Pupil Transportation	13,454,580.25	12,433,159.13
Special Schools	1,100.00	22,365.74
Transfer to Charter Schools	3,935,226.00	3,235,539.00
Food Service	6,510,015.59	6,514,087.72
Total Expenses	238,388,226.46	214,931,158.34
Increase (Decrease) in Net Position	\$ (9,153,225.05)	\$ (6,297,072.92)

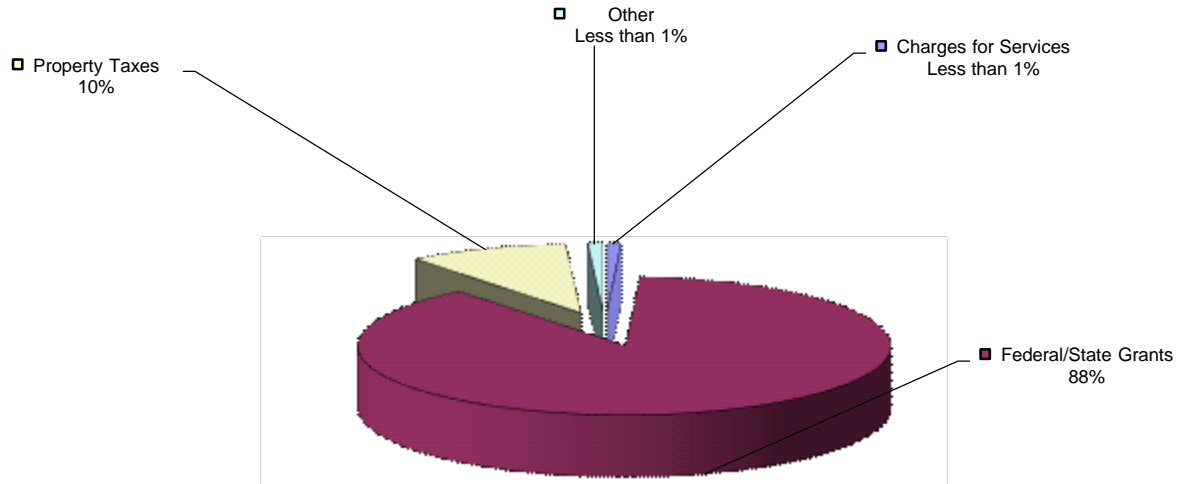
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**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2015  
UNAUDITED (CONTINUED)**

**Governmental Activities**

Property taxes made up 10 percent of revenues for governmental activities for the City of Vineland School District for year 2015. The District's total revenues were \$222,275,804.77 for the year ended June 30, 2015. Federal, state, and local grants accounted for another 88 percent of revenue.

**Sources of Revenue for 2015**

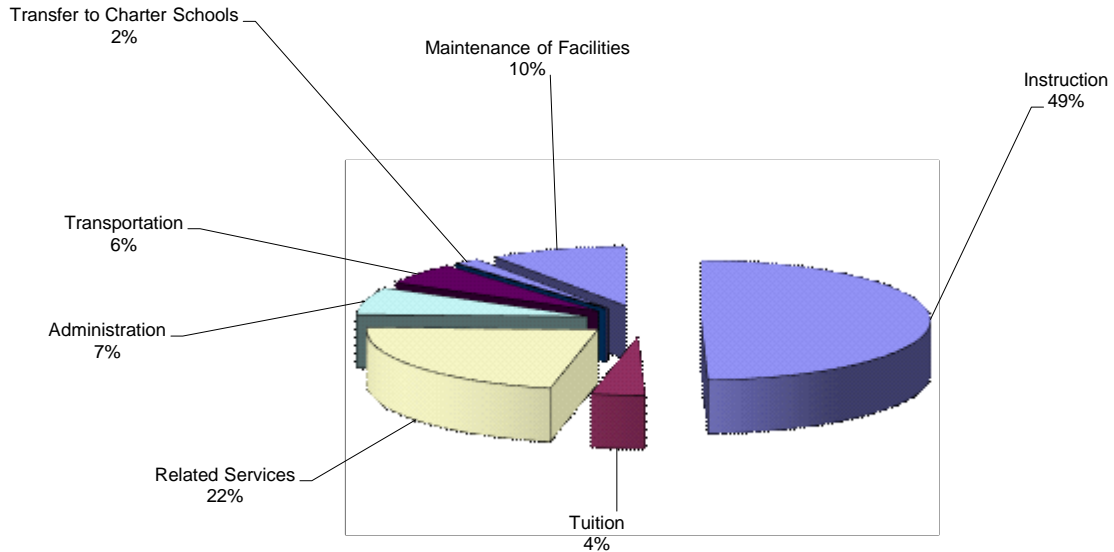


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**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2015  
UNAUDITED (CONTINUED)**

The total cost of all program and services was \$231,943,211.87. Instruction comprises 49 percent of District expenses.

### Expenses for 2015



#### **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 \$305,381.31.
- Charges for food services represent \$873,907.74 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 \$5,075,124.52.

**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2015  
UNAUDITED (CONTINUED)**

**Governmental Activities**

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

**Table 3**

	2015		2014	
	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>
Instruction	\$ 114,838,379.77	\$ 85,190,930.40	\$ 101,898,722.11	\$ 94,102,264.43
Support Services:				
Tuition	8,744,311.67	8,744,311.67	7,540,448.92	7,540,448.92
Related Services Pupils and Instructional Staff	51,554,941.40	20,830,496.72	46,467,631.26	25,542,501.80
General & School Administration & Central Services	17,088,471.14	17,088,471.14	15,871,860.64	15,871,860.64
Maintenance of Facilities	22,261,200.64	21,256,638.28	20,947,343.82	20,947,343.82
Pupil Transportation	13,454,580.25	13,454,580.25	12,433,159.13	12,433,159.13
Special Schools	1,100.00	1,100.00	22,365.74	22,365.74
Transfer to Charter Schools	3,935,226.00	3,935,226.00	3,235,539.00	3,235,539.00
Total Expenses	<u>\$ 231,878,210.87</u>	<u>\$ 170,501,754.46</u>	<u>\$ 208,417,070.62</u>	<u>\$ 179,695,483.48</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, 2015  
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 \$205,901,761.13, expenditures were \$207,134,858.62. The net decrease in fund balance for the year was \$2,487,659.85.

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, 2015, 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 2014</u>	<u>Percent of Increase (Decrease)</u>
Local Sources	\$ 25,813,050.35	12.54%	\$ 756,908.05	3.02%
State Sources	172,809,205.20	83.93%	1,970,936.02	1.15%
Federal Sources	<u>7,279,505.58</u>	3.54%	<u>541,610.92</u>	<u>8.04%</u>
Total	<u>\$ 205,901,761.13</u>	100.00%	<u>\$ 3,269,454.99</u>	<u>1.61%</u>

Local revenues increased by \$756,908.05. The increase in local revenue was predominately due to the increase in other miscellaneous revenues.

The increase of \$1,970,936.02 in state sources can be attributed to the fact that the district expended more of its state special revenue funding in 2015 as compared to 2014.

The increase of \$541,610.92 in federal sources is attributed to the fact that the district expended more of its federal special revenue funding in 2015 as compared to 2014.

The following schedule represents a summary of general fund and special revenue fund expenditures for the year ended June 30, 2015, 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 2014</u>	<u>Percent of Increase (Decrease)</u>
Current expense:				
Instruction	\$ 71,787,719.84	34.49%	\$ (233,275.86)	-0.32%
Undistributed expenditures	133,205,316.08	64.00%	3,773,029.37	2.92%
Capital Outlay	<u>3,146,385.06</u>	1.51%	<u>356,171.77</u>	<u>12.77%</u>
Total	<u>\$ 208,139,420.98</u>	100.00%	<u>\$ 3,895,925.28</u>	<u>1.91%</u>

The increase in undistributed expenditures was attributed to the increases in tuition expenses and employee benefits.

**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2015  
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 lower than budgeted.
- Tuition costs increased at a rate lower than budgeted.

**Capital Assets**

At the end of the year 2015, the School District had \$144,200,163.15 invested in land, building, furniture and equipment, and vehicles. Table 4 shows year 2015 balances compared to 2014.

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

	<b>2015</b>	<b>2014</b>
Land	\$ 6,760,512.13	\$ 6,760,512.13
Construction in Progress	1,209,737.19	-
Land Improvements	5,729,428.41	7,159,644.82
Building and Building Improvements	124,949,872.53	129,147,183.71
Machinery and Equipment	6,555,175.25	6,837,114.86
Total	\$ 145,204,725.51	\$ 149,904,455.52

Overall capital assets decreased \$5,704,292.37 from year 2014 to year 2015. 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.

**Debt Administration**

At June 30, 2015, the School District had \$70,824,763.05 of outstanding debt. Of this amount, \$8,766,187.05 is for compensated absences, \$547,774.00 is for Post-Employment Benefits and \$61,510,802.00 is for the Net PERS Pension Liability.

**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2015  
UNAUDITED (CONTINUED)**

**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 Helen G. Haley Business Administrator 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).



# **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, 2015

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 4,801,776.12	\$ -	\$ 4,801,776.12
Internal Balances	909,818.01	(881,255.94)	28,562.07
Receivables, net	5,441,890.51	473,949.63	5,915,840.14
Inventory		102,910.16	102,910.16
Capital Asset, non-depreciable	7,970,249.32		7,970,249.32
Capital Assets, net	<u>136,845,043.53</u>	<u>389,432.66</u>	<u>137,234,476.19</u>
<b>Total Assets</b>	<u>155,968,777.49</u>	<u>85,036.51</u>	<u>156,053,814.00</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows Related to Pensions	<u>4,642,628.00</u>		<u>4,642,628.00</u>
<b>Total Deferred Outflows of Resources</b>	<u>4,642,628.00</u>	<u>-</u>	<u>4,642,628.00</u>
<b>LIABILITIES:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	\$ 3,426,535.81	\$ 3,346.80	\$ 3,429,882.61
Unearned Revenue	325,504.94	-	325,504.94
<b>Noncurrent Liabilities:</b>			
Compensated Absences Payable	8,448,556.81	317,630.24	8,766,187.05
Net Pension Liability	61,510,802.00		61,510,802.00
Post Employment Benefits Obligation	<u>547,774.00</u>		<u>547,774.00</u>
<b>Total Liabilities</b>	<u>74,259,173.56</u>	<u>320,977.04</u>	<u>74,580,150.60</u>
Deferred Inflows Related to Pensions	<u>4,503,035.00</u>		<u>4,503,035.00</u>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	144,815,292.85	389,432.66	145,204,725.51
<b>Restricted for:</b>			
Capital Projects	556,550.00		556,550.00
Permanent Endowment - Nonexpendable	26,842.93		26,842.93
Other Purposes	14,561,396.44		14,561,396.44
Unrestricted (Deficit)	<u>(78,110,885.29)</u>	<u>(625,373.19)</u>	<u>(78,736,258.48)</u>
<b>Total Net Position</b>	<u>\$ 81,849,196.93</u>	<u>\$ (235,940.53)</u>	<u>\$ 81,613,256.40</u>

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

**CITY OF VINELAND EDUCATION FOUNDATION, INC.**  
Statement of Net Position  
June 30, 2015

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	<u>Total</u>
<b>ASSETS:</b>	
Cash and Cash Equivalents	\$ 468,993.82
Investments	457,962.08
	926,955.90
<b>Total Assets</b>	<b>926,955.90</b>
<b>LIABILITIES:</b>	
Accounts Payable	\$ 444.74
Unearned Revenue	571,674.27
	572,119.01
<b>Total Liabilities</b>	<b>572,119.01</b>
<b>NET POSITION:</b>	
Unrestricted (Deficit)	354,836.89
<b>Total Net Position</b>	<b>\$ 354,836.89</b>

The accompanying Notes to the 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, 2015

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	\$ 58,147,898.17	\$ 17,134,185.37	\$ 1,927,111.36	\$ 20,054,888.16	\$ (53,300,084.02)	\$ -	\$ (53,300,084.02)
Special Education	21,182,863.80	6,236,623.95		5,313,508.30	(22,105,979.45)		(22,105,979.45)
Other Special Instruction	6,967,403.18	2,051,331.39		1,747,703.00	(7,271,031.57)		(7,271,031.57)
Other Instruction	2,408,861.01	709,212.90		604,238.55	(2,513,835.36)		(2,513,835.36)
Support Services:							
Tuition	8,744,311.67				(8,744,311.67)		(8,744,311.67)
Student and Instruction Related Services	39,828,654.42	11,726,286.98		30,724,444.68	(20,830,496.72)		(20,830,496.72)
Other Administrative Services	6,894,478.33	2,340,869.54			(9,235,347.87)		(9,235,347.87)
School Administrative Services	5,862,604.09	1,990,519.18			(7,853,123.27)		(7,853,123.27)
Plant Operations and Maintenance	16,538,740.08	5,722,460.56		1,004,562.36	(21,256,638.28)		(21,256,638.28)
Pupil Transportation	10,044,268.31	3,410,311.94			(13,454,580.25)		(13,454,580.25)
Unallocated Benefits	51,321,801.81	(51,321,801.81)			-		-
Special Schools	1,100.00				(1,100.00)		(1,100.00)
Transfer to Charter Schools	3,935,226.00				(3,935,226.00)		(3,935,226.00)
<b>Total Governmental Activities</b>	<b>231,878,210.87</b>	<b>-</b>	<b>1,927,111.36</b>	<b>59,449,345.05</b>	<b>(170,501,754.46)</b>	<b>-</b>	<b>(170,501,754.46)</b>
Business-Type Activities:							
Food Service	6,510,015.59		873,907.74	5,075,124.52		(560,983.33)	(560,983.33)
<b>Total Business-Type Activities</b>	<b>6,510,015.59</b>	<b>-</b>	<b>873,907.74</b>	<b>5,075,124.52</b>	<b>-</b>	<b>(560,983.33)</b>	<b>(560,983.33)</b>
<b>Total Primary Government</b>	<b>\$ 238,388,226.46</b>	<b>\$ -</b>	<b>\$ 2,801,019.10</b>	<b>\$ 64,524,469.57</b>	<b>\$ (170,501,754.46)</b>	<b>\$ (560,983.33)</b>	<b>\$ (171,062,737.79)</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					138,112,395.02		138,112,395.02
Miscellaneous Income					2,060,076.70	5,602.02	2,065,678.72
Special Items:							
Transfers					(250,000.00)	250,000.00	
Total General Revenues, Special Items, Extraordinary Items and Transfers					161,653,910.72	255,602.02	161,909,512.74
Change in Net Position					(8,847,843.74)	(305,381.31)	(9,153,225.05)
Net Position - July 1, As Restated					90,697,040.67	69,440.78	90,766,481.45
Net Position - June 30					\$ 81,849,196.93	\$ (235,940.53)	\$ 81,613,256.40

The accompanying Notes to the 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, 2015

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUES:</b>			
Grant Proceeds	\$ -	\$ 44,720.00	\$ 44,720.00
Interest & Dividends	3,967.02		3,967.02
Net Position Released from Restrictions:			
Satisfaction of Program Restrictions	44,720.00	(44,720.00)	-
Total Revenues	<u>48,687.02</u>	<u>-</u>	<u>48,687.02</u>
<b>EXPENSES:</b>			
Program Services:			
Scholarships	\$ 48,000.00		\$ 48,000.00
Supporting Services:			
General Expenses	20,586.37		20,586.37
Total Expenses	<u>68,586.37</u>	<u>-</u>	<u>68,586.37</u>
Change in Net Position	(19,899.35)	-	(19,899.35)
Net Position, July 1	374,736.24		374,736.24
Net Position, June 30	<u>\$ 354,836.89</u>	<u>\$ -</u>	<u>\$ 354,836.89</u>

The accompanying Notes to the 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, 2015

	General Fund	Special Revenue Fund	Permanent Fund	Total Governmental Funds
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 3,798,945.95	\$ 975,987.24	\$ 26,842.93	\$ 4,801,776.12
Interfund Accounts Receivable	4,515,507.63			4,515,507.63
Intergovernmental Accounts Receivable:				
Federal		2,841,958.14		2,841,958.14
State	1,115,010.11	30,685.90		1,145,696.01
Other Accounts Receivable	1,445,822.95	8,413.41		1,454,236.36
<b>Total Assets</b>	<b>10,875,286.64</b>	<b>3,857,044.69</b>	<b>26,842.93</b>	<b>14,759,174.26</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>Liabilities:</b>				
Interfund Accounts Payable		3,605,689.62		3,605,689.62
Intergovernmental Accounts Payable:				
State		209,287.71		209,287.71
Accounts Payable	3,114,278.57	102,969.53		3,217,248.10
Unearned Revenue		325,504.94		325,504.94
<b>Total Liabilities</b>	<b>3,114,278.57</b>	<b>4,243,451.80</b>	<b>-</b>	<b>7,357,730.37</b>
<b>Fund Balances:</b>				
<b>Restricted Fund Balance:</b>				
Permanent Fund Principal			26,842.93	26,842.93
Capital Reserve	556,550.00			556,550.00
Reserve for Excess Surplus	6,358,477.26			6,358,477.26
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	8,202,919.18			8,202,919.18
Unassigned Fund Balance (Deficit)	(7,356,938.37)	(386,407.11)		(7,743,345.48)
<b>Total Fund Balances</b>	<b>7,761,008.07</b>	<b>(386,407.11)</b>	<b>26,842.93</b>	<b>7,401,443.89</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 10,875,286.64</b>	<b>\$ 3,857,044.69</b>	<b>\$ 26,842.93</b>	
Amounts reported for <i>governmental activities</i> 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 \$227,302,856.49 and the accumulated depreciation is \$82,487,563.64.				\$ 144,815,292.85
Pension Liabilities Net of Deferred Outflows & Inflows				(61,371,209.00)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.				(8,996,330.81)
Net position of governmental activities				<u>\$ 81,849,196.93</u>

The accompanying Notes to the 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, 2015

	General Fund	Special Revenue Fund	Capital Projects Fund	Permanent Fund	Total Governmental Funds
<b>REVENUES:</b>					
Local Tax Levy	\$ 21,731,439.00	\$ -	\$ -	\$ -	\$ 21,731,439.00
Tuition Charges	1,927,111.36				1,927,111.36
Miscellaneous	2,059,806.88	94,423.29		269.82	2,154,499.99
Federal Sources	596,803.32	6,682,702.26			7,279,505.58
State Sources	152,391,116.97	19,413,525.87	1,004,562.36		172,809,205.20
<b>Total Revenues</b>	<b>178,706,277.53</b>	<b>26,190,651.42</b>	<b>1,004,562.36</b>	<b>269.82</b>	<b>205,901,761.13</b>
<b>EXPENDITURES:</b>					
<b>Current:</b>					
Regular Instruction	41,613,990.45	5,456,824.06			47,070,814.51
Special Education Instruction	17,133,173.41				17,133,173.41
Other Special Instruction	5,635,391.32				5,635,391.32
Other Instruction	1,948,340.60				1,948,340.60
<b>Support Services and Undistributed Costs:</b>					
Tuition	8,744,311.67				8,744,311.67
Student and Instruction Related Services	13,373,240.77	18,840,789.60		275.00	32,214,305.37
Other Administrative Services	6,430,806.82				6,430,806.82
School Administrative Services	5,468,328.80				5,468,328.80
Plant Operations and Maintenance	15,720,670.33				15,720,670.33
Pupil Transportation	9,368,765.28				9,368,765.28
Unallocated Benefits	51,321,801.81				51,321,801.81
Special Schools	1,100.00				1,100.00
Transfer Funds to Charter Schools	3,935,226.00				3,935,226.00
Capital Outlay	2,090,455.13	51,367.57	1,004,562.36		3,146,385.06
<b>Total Expenditures</b>	<b>182,785,602.39</b>	<b>24,348,981.23</b>	<b>1,004,562.36</b>	<b>275.00</b>	<b>208,139,420.98</b>
Excess (Deficiency) of Revenues over Expenditures	(4,079,324.86)	1,841,670.19	-	(5.18)	(2,237,659.85)
<b>OTHER FINANCING SOURCES (USES):</b>					
<b>Operating Transfers:</b>					
Contribution to School Based Budgets - Special Revenue Fund	\$ 2,814,815.16	\$ (2,814,815.16)	\$ -	\$ -	\$ -
Transfer to Food Service Deficit	(250,000.00)				(250,000.00)
Local Contribution - Transfer to Special Revenue	(607,410.00)	607,410.00			-
<b>Total Other Financing Sources and Uses</b>	<b>1,957,405.16</b>	<b>(2,207,405.16)</b>	<b>-</b>	<b>-</b>	<b>(250,000.00)</b>
<b>Net Change in Fund Balances</b>	<b>(2,121,919.70)</b>	<b>(365,734.97)</b>		<b>(5.18)</b>	<b>(2,487,659.85)</b>
Fund Balance, July 1	9,882,927.77	(20,672.14)		26,848.11	9,889,103.74
Fund Balance, June 30	<u>\$ 7,761,008.07</u>	<u>\$ (386,407.11)</u>	<u>\$ -</u>	<u>\$ 26,842.93</u>	<u>7,401,443.89</u>

The accompanying Notes to the 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, 2015

Total Net Change in Fund Balances - Governmental Funds	\$	(2,487,659.85)
<p>Amounts reported for governmental activities in the statement of activities (A-2) are different because:</p> <p>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.</p>		
Depreciation Expense	\$	(8,081,530.92)
Capital Outlays		<u>3,461,800.91</u>
		(4,619,730.01)
District pension contributions - PERS		2,708,398
Cost of benefits earned net of employee contributions		<u>(2,813,256)</u>
		(104,858)
<p>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 (+).</p>		
		<u>(1,635,595.88)</u>
Change in Net Assets of Governmental Activities	\$	<u><u>(8,847,843.74)</u></u>

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

**CITY OF VINELAND BOARD OF EDUCATION**  
Statement of Net Position  
Proprietary Funds  
June 30, 2015

	Business-Type Activities - Enterprise Funds	
	Food Service	Totals
<b>ASSETS:</b>		
Current Assets:		
Cash and Cash Equivalents	\$ -	\$ -
Accounts Receivable:		
Federal	443,167.93	443,167.93
State	7,557.81	7,557.81
Other	23,223.89	23,223.89
Interfunds	250,000.00	250,000.00
Inventories	102,910.16	102,910.16
Total Current Assets	<u>826,859.79</u>	<u>826,859.79</u>
Noncurrent Assets:		
Machinery and Equipment	1,970,109.67	1,970,109.67
Less Accumulated Depreciation	<u>(1,580,677.01)</u>	<u>(1,580,677.01)</u>
Total Noncurrent Assets	<u>389,432.66</u>	<u>389,432.66</u>
Total Assets	<u>\$ 1,216,292.45</u>	<u>\$ 1,216,292.45</u>
<b>LIABILITIES:</b>		
Current Liabilities:		
Accounts Payable	\$ 3,346.80	\$ 3,346.80
Interfund Accounts Payable	1,131,255.94	1,131,255.94
		-
Total Current Liabilities	<u>1,134,602.74</u>	<u>1,134,602.74</u>
Noncurrent Liabilities:		
Compensated Absences Payable	<u>317,630.24</u>	<u>317,630.24</u>
Total Liabilities	<u>1,452,232.98</u>	<u>1,452,232.98</u>
<b>NET POSITION:</b>		
Invested in Capital Assets, Net of Related Debt	389,432.66	389,432.66
Unrestricted	<u>(625,373.19)</u>	<u>(625,373.19)</u>
Total Net Position	<u>\$ (235,940.53)</u>	<u>\$ (235,940.53)</u>

The accompanying Notes to the 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, 2015

	Business-Type Activities - Enterprise Funds	
	<u>Food Service</u>	<u>Total Enterprise</u>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Daily Sales - Reimbursable Programs	\$ 560,902.65	\$ 560,902.65
Daily Sales - Non - Reimbursable Programs	195,252.84	195,252.84
Special Functions	117,752.25	117,752.25
	<u>873,907.74</u>	<u>873,907.74</u>
<b>OPERATING EXPENSES:</b>		
Salaries	2,070,866.87	2,070,866.87
Support Services - Employee Benefits	1,216,440.19	1,216,440.19
Management & Supervision Fees	305,243.95	305,243.95
Refund of Prior Year - Management & Supervision Fees	(140,000.00)	(140,000.00)
Supplies and Materials	18,667.50	18,667.50
Depreciation	80,000.00	80,000.00
Controllable Costs	263,850.12	263,850.12
Non Controllable Costs	156,149.34	156,149.34
Cost of Sales	2,530,041.13	2,530,041.13
Miscellaneous	8,756.49	8,756.49
	<u>6,510,015.59</u>	<u>6,510,015.59</u>
Operating Income (Loss)	<u>(5,636,107.85)</u>	<u>(5,636,107.85)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
State Sources:		
State School Lunch Program	64,823.83	64,823.83
Federal Sources:		
National School Lunch Program	3,096,847.90	3,096,847.90
National School Snack Program	67,937.00	67,937.00
National School Breakfast Program	1,365,702.80	1,365,702.80
Fresh Fruit and Vegetable Program	110,814.46	110,814.46
Food Distribution Program	368,998.53	368,998.53
Interest Earnings	5,602.02	5,602.02
	<u>5,080,726.54</u>	<u>5,080,726.54</u>
Total Nonoperating Revenues (Expenses)	<u>5,080,726.54</u>	<u>5,080,726.54</u>
Income (Loss) before Contributions and Transfers	(555,381.31)	(555,381.31)
Operating Transfer In:		
Transferred from General Fund	250,000.00	250,000.00
Change in Net Position	(305,381.31)	(305,381.31)
Net Position, July 1	69,440.78	69,440.78
Net Position, June 30	<u>\$ (235,940.53)</u>	<u>\$ (235,940.53)</u>

The accompanying Notes to the 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, 2015

	Business-Type Activities - Enterprise Funds	
	<u>Food Service</u>	<u>Total Enterprise</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from Customers	\$ 861,695.83	\$ 861,695.83
Payments for Labor	(2,056,982.85)	(2,056,982.85)
Payments for Employee Benefits	(1,216,440.19)	(1,216,440.19)
Payments to Suppliers	<u>(3,414,475.71)</u>	<u>(3,414,475.71)</u>
Net Cash Provided by (used for) Operating Activities	<u>(5,826,202.92)</u>	<u>(5,826,202.92)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Federal Sources	5,025,478.45	5,025,478.45
State Sources	63,300.26	63,300.26
Operating Subsidies and Transfers from Other Funds	<u>167,177.94</u>	<u>167,177.94</u>
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>5,255,956.65</u>	<u>5,255,956.65</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest and Dividends	<u>5,602.02</u>	<u>5,602.02</u>
Net Cash Provided by (used for) Investing Activities	<u>5,602.02</u>	<u>5,602.02</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(564,644.25)	(564,644.25)
Balances, July 1	<u>564,644.25</u>	<u>564,644.25</u>
Balances, June 30	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of Operating Income (Loss) to Net Cash		
Provided (Used) by Operating Activities:		
Operating Income (Loss)	\$ (5,636,107.85)	\$ (5,636,107.85)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:		
Depreciation and Net Amortization	80,000.00	80,000.00
(Increase) Decrease in Accounts Receivable:		
Other	(1,123.70)	(1,123.70)
(Increase) Decrease in Inventories	66,489.63	66,489.63
Increase (Decrease) in Accounts Payable	(338,256.81)	(338,256.81)
Increase (Decrease) in Unearned Revenue	(11,088.21)	(11,088.21)
Increase (Decrease) in Compensated Absences Payable	<u>13,884.02</u>	<u>13,884.02</u>
Total Adjustments	<u>(190,095.07)</u>	<u>(190,095.07)</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ (5,826,202.92)</u>	<u>\$ (5,826,202.92)</u>

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



**CITY OF VINELAND BOARD OF EDUCATION**  
 Statement of Fiduciary Net Position  
 Fiduciary Funds  
 June 30, 2015

	<u>Trust Funds</u>		<u>Agency Funds</u>	
	Unemployment Compensation <u>Trust</u>	Private - Purpose Scholarship <u>Fund</u>	Student <u>Activity</u>	<u>Payroll</u>
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 1,093,300.98	\$ 141,683.30	\$ 420,996.48	\$ 332,317.27
Due from Payroll Agency	60,842.02			
<b>Total Assets</b>	<u>\$ 1,154,143.00</u>	<u>\$ 141,683.30</u>	<u>\$ 420,996.48</u>	<u>\$ 332,317.27</u>
<b>LIABILITIES:</b>				
Intergovernmental Accounts Payable:				
State	\$ 44,927.40	\$ -	\$ -	\$ -
Due to General Fund	28,562.07			
Due to Unemployment Fund				60,842.02
Payable to Student Groups			420,996.48	
Payroll Deductions and Withholdings				271,475.25
<b>Total Liabilities</b>	<u>73,489.47</u>	<u>-</u>	<u>\$ 420,996.48</u>	<u>\$ 332,317.27</u>
<b>NET POSITION:</b>				
Held in Trust for Unemployment Claims	<u>\$ 1,080,653.53</u>			
Reserved for Scholarships		<u>\$ 141,683.30</u>		

The accompanying Notes to the 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, 2015

	Unemployment Compensation <u>Trust</u>	Private - Purpose Scholarship <u>Fund</u>
ADDITIONS:		
Investment Earnings:		
Interest and Dividends	\$ 2,527.77	\$ 299.90
Contributions		13,616.19
Employee Salary Deductions	175,946.14	
Total Additions	178,473.91	13,916.09
DEDUCTIONS:		
Unemployment Compensation Claims	302,331.17	
Scholarships		7,888.89
Total Deductions	302,331.17	7,888.89
Change in Net Position	(123,857.26)	6,027.20
Net Position, July 1	1,204,510.79	135,656.10
Net Position, June 30	\$ 1,080,653.53	\$ 141,683.30

The accompanying Notes to the 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, 2015**

**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 inter-dependency, 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, 2015  
(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.

**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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015  
(CONTINUED)**

**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.

**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 fund is:

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

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, 2015  
(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.

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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015  
(CONTINUED)**

**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.

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**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015  
(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  
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**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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015  
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**Pensions** - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teachers' Pension and Annuity Fund (TPAF) and Public Employee Retirement System (PERS) and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the TPAF and PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**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.

**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, and 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. 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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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(CONTINUED)**

**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.

**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 Abbott 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 Abbott.

**Recent Accounting Pronouncements Not Yet Effective** -

In February 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 72, "Fair Value Measurement and Application". This statement is effective for fiscal periods beginning after June 15, 2015, will not have any effect on the District's financial reporting.

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68". This statement is effective for fiscal periods beginning after June 30, 2016, will not have any effect on the District's financial reporting.

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans". This statement is effective for fiscal periods beginning after June 30, 2016 establishes new accounting and financial reporting requirements for OPEB plans. It is anticipated that this statement will not have any effect on the District's financial reporting.

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". This statement is effective for fiscal periods beginning after June 30, 2017. Although not determinable, the impact of this statement on the net position of the entity is anticipated to be significant.

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments". This statement is effective for fiscal periods beginning after June 30, 2015, will not have any effect on the District's financial reporting.

**CITY OF VINELAND BOARD OF EDUCATION  
 NOTES TO FINANCIAL STATEMENTS  
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 (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, 2015, the School District's bank balances of \$13,555,626.22 were exposed to custodial credit risk as follows:

Insured by FDIC	\$	779,525.86
Collateralized by GUDPA		12,776,100.36
	\$	<u>13,555,626.22</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, 2014 to June 30, 2015 fiscal year is as follows:

Balance June 30, 2014		\$	727,175.00
Increased by:			
Transferred June 10, 2015	\$	<u>556,550.00</u>	556,550.00
Decreased by:			
Budgeted Withdrawal			727,175.00
Balance June 30, 2015	\$		<u>556,550.00</u>

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015  
(CONTINUED)**

**Note 4: ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2015 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	\$	1,115,010.11	\$	2,872,644.04	\$	450,725.74	\$	4,438,379.89
Other		1,445,822.95		8,413.41		23,223.89		1,477,460.25
<b>Total</b>	<b>\$</b>	<b>2,560,833.06</b>	<b>\$</b>	<b>2,881,057.45</b>	<b>\$</b>	<b>473,949.63</b>	<b>\$</b>	<b>5,915,840.14</b>

**Note 5: INVENTORY**

Inventory in the food service fund at June 30, 2015 consisted of the following:

Food & Supplies	\$102,910.16
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**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015  
(CONTINUED)**

**Note 6: CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2015 was as follows:

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
<b>Governmental Activities:</b>				
Capital Assets Not Being Depreciated:				
Land	\$ 6,760,512.13			\$ 6,760,512.13
Construction in Progress		1,209,737.19		1,209,737.19
Total Capital Assets Not Being Depreciated	<u>6,760,512.13</u>	<u>1,209,737.19</u>	<u>-</u>	<u>7,970,249.32</u>
Capital Assets Being Depreciated:				
Land Improvements	13,079,450.84	153,742.00	1,018,908.27	12,214,284.57
Buildings & Improvements	182,388,332.70	874,371.59	1,122,796.88	182,139,907.41
Machinery & Equipment	26,045,843.09	1,429,124.96	2,496,552.86	24,978,415.19
Total Capital Assets Being Depreciated:	<u>221,513,626.63</u>	<u>2,457,238.55</u>	<u>4,638,258.01</u>	<u>219,332,607.17</u>
Less Accumulated Depreciation for:				
Land Improvements	(5,919,806.02)	(1,378,783.58)	(813,733.44)	(6,484,856.16)
Buildings & Improvements	(53,241,148.99)	(5,071,682.77)	(1,122,796.88)	(57,190,034.88)
Machinery & Equipment	(19,678,160.89)	(1,631,064.57)	(2,496,552.86)	(18,812,672.60)
Total Accumulated Depreciation	<u>(78,839,115.90)</u>	<u>(8,081,530.92)</u>	<u>(4,433,083.18)</u>	<u>(82,487,563.64)</u>
Total Capital Assets Being Depreciated Net of Accumulated Depreciation	<u>142,674,510.73</u>	<u>(5,624,292.37)</u>	<u>205,174.83</u>	<u>136,845,043.53</u>
Governmental Activities Capital Assets, Net	<u>\$ 149,435,022.86</u>	<u>\$ (4,414,555.18)</u>	<u>\$ 205,174.83</u>	<u>\$ 144,815,292.85</u>
<b>Business-Type Activities:</b>				
Equipment	\$ 1,970,109.67			\$ 1,970,109.67
Less Accumulated Depreciation for:				
Equipment	(1,500,677.01)	(80,000.00)		(1,580,677.01)
Business-Type Activities Capital Assets, Net	<u>\$ 469,432.66</u>	<u>\$ (80,000.00)</u>	<u>-</u>	<u>\$ 389,432.66</u>

Depreciation expense was charged to governmental functions as follows:

	Depreciation Allocated
Instruction:	
Regular	\$ 2,698,082.38
Special Education	982,067.42
Other Instruction	434,696.82
Support Services:	
Student and Instruction Related Services	1,846,512.54
School Administrative Services	313,442.66
General and Administrative Services	368,611.56
Plant Operations and Maintenance	901,103.24
Pupil Transportation	537,014.30
Total	<u>\$ 8,081,530.92</u>

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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(CONTINUED)**

**Note 7: LONG-TERM OBLIGATIONS**

During the fiscal year ended June 30, 2015, the following changes occurred in long-term obligations:

	Balance July 1, 2014	Issues or Additions	Payments or Expenditures	Balance June 30, 2015	Amounts Due Within One Year
Compensated Absences:					
General Fund	\$ 6,764,129.93	\$ 1,684,426.88	\$	\$ 8,448,556.81	\$ -
Food Service Fund	303,746.22	13,884.02		317,630.24	-
Net Pension Liability	61,510,802.00			61,510,802.00	-
Net OPEB Obligation	596,605.00	16,170.00	65,000.00	547,774.00	-
	<u>\$ 69,175,283.15</u>	<u>\$ 1,714,480.90</u>	<u>\$ 65,000.00</u>	<u>\$ 70,824,763.05</u>	<u>\$ -</u>

**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, 2015.

**Bonds Authorized but not Issued** - As of June 30, 2015, 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 18, for Other Post-Employment Benefits.

**Net Pension Liability** – See Notes 9 and 10.

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**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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(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 enrolled in the retirement system prior to July 1, 2007, the increase is effective with the payroll period that begins immediately after July 1, 2007. 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 2014/2015 was 6.78%. 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.

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
06/30/15	\$ 9,809,003.00		\$ -
06/30/14	8,219,707.00	100%	-
06/30/13	9,880,751.00	100%	-

During the fiscal year ended June 30, 2015, the State of New Jersey contributed \$9,809,003.00 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 \$5,066,522.27 during the year ended June 30, 2015 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.



**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015  
(CONTINUED)**

**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, 2007, 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, 2007. 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 2014/2015 was 6.78%. 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
06/30/15	\$ 2,771,078.00		\$ -
06/30/14	2,514,526.00	100%	-
06/30/13	2,488,974.00	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.

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**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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**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 2014, the member contribution rates increased in October 2013. 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  $\frac{1}{60}$ <sup>th</sup> from  $\frac{1}{55}$ <sup>th</sup>, 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  $\frac{1}{7}$ <sup>th</sup> of the required amount, beginning in fiscal years 2013.

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  
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**Note 9: PUBLIC EMPLOYEES' RETIREMENT SYSTEM NET PENSION LIABILITY**

At June 30, 2015, the District reported a liability of \$61,510,802.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2014, the District's proportion was 0.3285353451%, which was a decrease of 1.55% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the District recognized pension expense of \$2,813,256.00. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expended and actual experience		
Changes of assumptions	\$ 1,934,230	
Net difference between projected and actual earnings on pension plan investments		3,665,710
Changes in proportion and differences between District contributions and proportionate share of contributions		837,325
District contributions subsequent to the measurement date	2,708,398	
<b>Total</b>	<b>\$ 4,642,628</b>	<b>4,503,035</b>

\$2,708,398.00 reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date (June 30, 2014) will be recognized as a reduction of the net pension liability in the year ended June 30, 2015. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,		
2016	\$	(895,135)
2017		(895,135)
2018		(895,135)
2019		(895,135)
2020		702,593
Thereafter		309,141
Total	\$	(2,568,805)

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NOTES TO FINANCIAL STATEMENTS  
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(CONTINUED)**

**Actuarial Assumptions**

The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation of July 1, 2013, which was rolled forward to June 30, 2014. The total pension liability for the June 30, 2013 measurement date was determined by an actuarial valuation as of July 1, 2013. This actuarial valuation used the following assumptions, applied to all period in the measurement:

Inflation rate	3.01%
Salary increases:	
2012-2021	2.15% - 4.40% (based on age)
Thereafter	3.15% - 5.40% (based on age)
Investment rate of return:	7.90%

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for females) with adjustments for mortality improvements from the base year of 2012 based on Projections Scale AA.

The actuarial assumptions used in the July 1, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011.

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2014 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	6.00%	0.80%
Core Bonds	1.00%	2.49%
Intermediate-Term Bonds	11.20%	2.26%
Mortgages	2.50%	2.17%
High Yield Bonds	5.50%	4.82%
Inflation-Indexed Bonds	2.50%	3.51%
Broad US Equities	25.90%	8.22%
Developed Foreign Equities	12.70%	8.12%
Emerging Market Equities	6.50%	9.91%
Private Equity	8.25%	13.02%
Hedge Funds/Absolute Return	12.25%	4.92%
Real Estate (Property)	3.20%	5.80%
Commodities	2.50%	5.35%

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NOTES TO FINANCIAL STATEMENTS  
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*Discount Rate*

The discount rate used to measure the total pension liability was 5.39% and 5.55% as of June 30, 2014 and 2013, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.9%, and a municipal bond rate of 4.29% and 4.63% as of June 30, 2014 and 2013, respectively, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of contributions made in relation to the last five years of recommended contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

*Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate.*

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 5.39%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (4.39%) or 1-percentage point higher (6.39%) than the current rate:

	1% Decrease (4.39%)	Current Discount Rate (5.39%)	1% Increase (6.39%)
District's proportionate share of the net pension liability	\$ 77,382,683	61,510,802	48,182,461

*Pension plan fiduciary net position.*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

**Note 10: TEACHERS PENSION AND ANNUITY FUND SYSTEM NET PENSION LIABILITY**

At June 30, 2015, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$	-
State's proportionate share of the net position liability associated with the District		393,416,923
Total	\$	393,416,923

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The net pension liability was measured as of June 30, 2014 and the total pension liability to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. At June 30, 2014, the District's proportion was 0.00%, which was a decrease of 0.00% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the District recognized pension expense of \$21,169,524.00 and revenue of \$21,169,524.00 for support provided by the State. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to TPAF from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expensed and actual experience	\$ -	160,611
Changes of assumptions	16,863,281	
Net difference between projected and actual earnings on pension plan investments		3,416,876
Changes in proportion and differences between District contributions and proportionate share of contributions		613,423
District contributions subsequent to the measurement date	<u>\$ 3,790,918</u>	
Total	<u>\$ 20,654,199</u>	<u>4,190,910</u>

\$3,790,918.00 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date (June 30, 2014) will be recognized as a reduction of the net pension liability in the year ended June 30, 2015. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30,</u>	
2016	\$ (3,047,621)
2017	(3,047,621)
2018	(3,047,621)
2019	(3,047,621)
2020	7,103,673
Thereafter	<u>17,759,183</u>
Total	<u>\$ 12,672,371</u>

*Actuarial assumptions.* The total pension liability in the June 30, 2014 actuarial valuation was determined using the following assumptions, applied to all period included in the measurement:

Inflation Rate	2.50%
Salary increases	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment rate of return	7.90%

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Mortality rates were based on the RP-2000 Health Annuitant Mortality Table for Males or Females, as appropriate with adjustments for mortality improvements based on Scale AA from the base year of 2000 until the valuation date plus 15 years to account for future mortality improvement. Post-retirement mortality improvements for non-disabled annuitants are projected using Scale AA from the base year of 2000 for males and 2003 for females until the valuation date plus 7 years to account for future mortality improvement.

The actuarial assumptions used in the July 1, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2012.

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2014 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return.
Cash	6.00%	0.50%
Core fixed Income	0.00%	2.19%
Core bonds	1.00%	1.38%
Short-term bonds	0.00%	1.00%
Intermediate-term bonds	11.20%	2.60%
Long-term bonds	0.00%	3.23%
Mortgages	2.50%	2.84%
High yield bonds	5.50%	4.15%
Non-US fixed income	0.00%	1.41%
Inflation-indexed bonds	2.50%	1.30%
Broad US equities	25.90%	5.88%
Large cap US equities	0.00%	5.62%
Mid cap US equities	0.00%	6.39%
Small cap US equities	0.00%	7.39%
Developed foreign equities	12.70%	6.05%
Emerging market equities	6.50%	8.90%
Private equity	8.25%	9.15%
Hedge funds/absolute return	12.25%	3.85%
Real estate (property)	3.20%	4.43%
Real estate (REITS)	0.00%	5.58%
Commodities	2.50%	3.60%
Long credit bonds	0.00%	3.74%

*Discount rate.* The discount rate used to measure the total pension liability was 4.68% and 4.95% as of June 30, 2014 and 2013, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.9%, and a municipal bond rate of 4.29% and 4.63% as of June 30, 2014 and 2013, respectively, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2027. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2027, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**CITY OF VINELAND BOARD OF EDUCATION  
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*Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate.*

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 4.68% as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.68%) or 1-percentage point higher (5.68%) than the current rate:

	1% Decrease ▮ (3.68%)	Current Discount Rate ▮ (4.68%)	1% Increase ▮ (5.68%)
District's proportionate share of the net pension liability	\$ -	-	-

*Pension plan fiduciary net position.*

Detailed information about the pension plan's fiduciary net position is available in the separately issued TPAF financial report.

**Note 11: 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, 2013, there were 100,134 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 \$173.8 million toward Chapter 126 benefits for 17,356 eligible retired members in Fiscal Year 2013. The State also makes on-behalf payment for Teachers Pension and Annuity program retirees for health benefits.

**Note 12: 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:

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>Thomas Seely Agency, Inc.</li> <li>AXA Equitable</li> <li>Metlife</li> <li>Lincoln Investment</li> <li>State of New Jersey, Department<br/>of Treasury, Division of Pensions,<br/>Supplemental Annuity</li> </ul> | <ul style="list-style-type: none"> <li>Life of the South West</li> <li>Security Benefit</li> <li>Collective Trust</li> <li>F.T. Jones Fund Choice, LLC</li> <li>ING Reliastar Life Insurance Company</li> </ul> |
|--|---|



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**Note 13: 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, 2015 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>
2014-2015	\$ 2,527.77	\$ 175,946.14	\$ (302,331.17)	1,080,653.53
2013-2014	5,709.82	178,078.59	(286,558.46)	1,204,510.79
2012-2013	15,878.32	246,396.69	(326,625.78)	1,307,280.84

**Note 14: 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, 2015, the liability for compensated absences in the governmental activities and proprietary fund types was \$8,448,556.81 and \$317,630.24, respectively.

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**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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**Note 15: INTERFUND BALANCES AND TRANSFERS**

The following interfund balances were recorded on the various balance sheets as June 30, 2015:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 4,515,507.63	
Special Revenue Fund		3,605,689.62
Agency Fund		28,562.07
Enterprise Fund		881,255.94
Total	<u>\$ 4,515,507.63</u>	<u>\$ 4,515,507.63</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 16: DEFICIT FUND BALANCES**

The School District has a deficit in Unassigned Fund Balance of \$7,356,938.37 in the general fund as of June 30, 2015 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 is equal to (or) is less than the June state aid payments.

**Note 17: DEFICIT UNRESTRICTED NET POSITION**

The School District had a deficit in unrestricted net position of \$78,175,886.29 as of June 30, 2015. This deficit was attributable to the Net Pension Liability, the liability for compensated absences as well as the June State Aid Payment as noted above.

**CITY OF VINELAND BOARD OF EDUCATION  
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**Note 18: 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, 2015, are summarized as follows:

**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, 2015, the nonspendable fund balance amount was \$26,842.93.

**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, 2015 is \$6,358,477.26. Additionally, \$8,202,919.18 of excess fund balance generated during 2013-2014 has been restricted and designated for utilization in the 2015-2016 budget.

**For Capital Reserve Account** - As of June 30, 2015, the balance in the capital reserve account is \$556,550.00. These funds are restricted for future capital outlay expenditures for capital projects in the School District's approved Long Range Facilities Plan (LRFP).

**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, 2015, the general fund balance unassigned classification contained a deficit in the amount of \$7,356,938.37. As discussed in Note 16, 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.

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**Note 19: 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, 2014, 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.

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, 2015, 2014 and 2013 were \$47,407.00, \$50,236.00 and \$74,303.00, 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 2015, 2014, and 2013 are as follows:

	2015	2014	2013
Annual Required Contribution (ARC)	\$ 43,440.00	\$ 43,440.00	\$ 44,868.00
Interest on the Net OPEB Obligation	22,778.00	24,032.00	27,765.00
Adjustment to the ARC	<u>(50,049.00)</u>	<u>(53,053.00)</u>	<u>(60,029.00)</u>
Annual OPEB Cost	16,169.00	14,419.00	12,604.00
Pay as You Go Cost (Existing Retirees)	<u>(65,000.00)</u>	<u>(50,236.00)</u>	<u>(74,303.00)</u>
Increase in the Net OPEB Obligation	(48,831.00)	(35,817.00)	(61,699.00)
Net OPEB Obligation, July 1	596,605.00	632,422.00	694,121.00
Net OPEB Obligation, June 30	<u>\$ 547,774.00</u>	<u>\$ 596,605.00</u>	<u>\$ 632,422.00</u>

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FOR THE YEAR ENDED JUNE 30, 2015  
(CONTINUED)**

**Funded Status and Funding Progress** - As of June 30, 2014, the most recent actuarial valuation date, the School District's Plan was 0.0% funded. The actuarial accrued liability for benefits was \$547,774.00 and the actuarial value of Plan assets was \$0.00, resulting in an unfunded actuarial accrued liability (UAAL) of \$547,774.00. The covered payroll (annual payroll of active employees covered by the Plan) was \$102,934,273.00, and the ratio of the UAAL to the covered payroll was 1%. 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.

**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 3.5% 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 3.5 % 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, 2015 is twenty-three (23) years.

**Note 20: 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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015  
(CONTINUED)**

**Note 21: RESTATEMENT OF PRIOR YEAR BALANCES**

Net position has been restated as required by the implementation of GASB 68, as discussed in notes 9 and 10 above.

<b>Beginning net position as previously reported at June 30, 2014</b>	<b>\$ 151,963,391.67</b>
Prior period adjustment - Implementation GASB 68	
Net pension liability (measurement date)	(63,780,877.00)
Deferred outflows - District's contributions made during fiscal year 2014	<u>2,514,526.00</u>
Total prior period adjustment	<u>(61,266,351.00)</u>
<b>Net position as restated, July 1, 2014</b>	<b><u>\$ 90,697,040.67</u></b>

**Note 22: SUBSEQUENT EVENTS**

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2015 and November 30, 2015, 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, 2015

	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	450,000.00	-	450,000.00	1,927,111.36	1,477,111.36
Miscellaneous	362,000.00	-	362,000.00	2,059,806.88	1,697,806.88
<b>Total - Local Sources</b>	<b>22,543,439.00</b>	<b>-</b>	<b>22,543,439.00</b>	<b>25,718,357.24</b>	<b>3,174,918.24</b>
State Sources:					
Equalization Aid	89,507,454.00	-	89,507,454.00	89,507,454.00	-
Transportation Aid	4,314,688.00	-	4,314,688.00	4,314,688.00	-
Special Education Categorical Aid	5,190,051.00	-	5,190,051.00	5,190,051.00	-
Security Aid	3,028,970.00	-	3,028,970.00	3,028,970.00	-
School Choice Aid	50,850.00	-	50,850.00	50,850.00	-
Adjustment Aid	34,392,237.00	-	34,392,237.00	34,392,237.00	-
PARCC Readiness Aid	101,180.00	-	101,180.00	101,180.00	-
Per Pupil Growth Aid	101,180.00	-	101,180.00	101,180.00	-
Extraordinary Aid	700,000.00	-	700,000.00	803,302.00	103,302.00
Additional Non Public Transportation Aid	-	-	-	61,096.00	61,096.00
TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	6,018,085.00	6,018,085.00
Teacher's Pension & Annuity Fund (On-Behalf-Non-Budgeted)	-	-	-	3,790,918.00	3,790,918.00
Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	5,066,522.27	5,066,522.27
<b>Total State Sources</b>	<b>137,386,610.00</b>	<b>-</b>	<b>137,386,610.00</b>	<b>152,426,533.27</b>	<b>15,039,923.27</b>
Federal Sources:					
Impact Aid	242,139.00	-	242,139.00	596,803.32	354,664.32
Medical Assistance Program	242,139.00	-	242,139.00	596,803.32	354,664.32
<b>Total - Federal Sources</b>	<b>484,278.00</b>	<b>-</b>	<b>484,278.00</b>	<b>1,193,606.64</b>	<b>709,328.64</b>
<b>Total Revenues</b>	<b>160,172,188.00</b>	<b>-</b>	<b>160,172,188.00</b>	<b>178,741,693.83</b>	<b>18,569,505.83</b>

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
 General Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>EXPENDITURES:</b>					
Current Expense:					
Regular Programs - Instruction	\$ 2,425,297.00	\$ 25,938.97	\$ 2,451,235.97	\$ 2,447,632.63	\$ 3,603.34
Preschool/Kindergarten	13,087,779.00	380,989.44	13,468,768.44	13,419,649.77	49,118.67
Grades 1-5 - Salaries of Teachers	9,167,974.00	245,665.47	9,413,639.47	9,329,618.26	84,021.21
Grades 6-8 - Salaries of Teachers	10,292,253.00	244,477.43	10,536,730.43	10,278,035.90	258,694.53
Regular Programs - Home Instruction:					
Salaries of Teachers	85,000.00	6.25	85,006.25	83,200.00	1,806.25
Purchased Professional-Educational Services	166,734.19	73,000.00	239,734.19	235,484.43	4,249.76
Other Purchased Services (400-500 series)	568.50	600.00	1,168.50	820.87	347.63
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	882,874.00	37,903.96	920,777.96	897,540.66	23,237.30
Purchased Professional-Educational Services	46,000.00	871,091.02	917,091.02	824,719.82	92,371.20
Other Purchased Services (400-500 series)	380,277.00	(19,895.67)	360,381.33	316,635.84	43,745.49
General Supplies	2,826,914.83	316,126.92	3,143,041.75	2,871,231.83	271,809.92
Textbooks	333,259.00	583,861.53	917,120.53	888,075.23	29,045.30
Other Objects	35,000.00	(13,071.49)	21,928.51	21,345.21	583.30
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>39,729,930.52</b>	<b>2,746,693.83</b>	<b>42,476,624.35</b>	<b>41,613,990.45</b>	<b>862,633.90</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	430,547.00	19,645.00	450,192.00	389,679.74	60,512.26
Other Salaries for Instruction	441,213.00	1,540.63	442,753.63	387,854.82	54,898.81
Other Purchased Services (400-500 series)	7,526.00	(4,101.16)	3,424.84	-	3,424.84
General Supplies	36,245.00	8,175.00	44,420.00	36,306.65	8,113.35
Textbooks	3,000.00	(3,000.00)	-	-	-
Other Objects	7,400.00	(1,073.84)	6,326.16	4,612.11	1,714.05
<b>Total Cognitive - Mild</b>	<b>925,931.00</b>	<b>21,185.63</b>	<b>947,116.63</b>	<b>818,453.32</b>	<b>128,663.31</b>

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
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 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Cognitive - Moderate					
Salaries of Teachers	\$ 432,003.00	\$ (18,329.35)	\$ 413,673.65	\$ 410,926.13	\$ 2,747.52
Other Salaries for Instruction	393,153.00	31,397.56	424,550.56	394,780.16	29,770.40
Other Purchased Services (400-500 series)	6,150.00	-	6,150.00	300.00	5,850.00
General Supplies	20,080.00	470.00	20,550.00	17,172.01	3,377.99
Textbooks	800.00	(500.00)	300.00	251.51	48.49
Other Objects	5,564.00	30.00	5,594.00	4,319.28	1,274.72
<b>Total Cognitive - Moderate</b>	<b>857,750.00</b>	<b>13,068.21</b>	<b>870,818.21</b>	<b>827,749.09</b>	<b>43,069.12</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	1,856,486.00	(9,989.15)	1,846,496.85	1,726,985.19	119,511.66
Other Salaries for Instruction	895,534.00	68,231.36	963,765.36	910,799.04	52,966.32
Other Purchased Services (400-500 series)	7,950.00	-	7,950.00	60.00	7,890.00
General Supplies	111,787.23	-	111,787.23	98,329.35	13,457.88
Textbooks	8,250.00	-	8,250.00	6,459.18	1,790.82
Other Objects	6,831.22	-	6,831.22	2,507.34	4,323.88
<b>Total Learning and/or Language Disabilities</b>	<b>2,886,838.45</b>	<b>58,242.21</b>	<b>2,945,080.66</b>	<b>2,745,140.10</b>	<b>199,940.56</b>
Auditory Impairments:					
Salaries of Teachers	256,584.00	9,030.00	265,614.00	211,936.24	53,677.76
Other Salaries for Instruction	471,184.00	(1,521.67)	469,662.33	454,850.33	14,812.00
Other Purchased Services (400-500 series)	3,500.00	-	3,500.00	-	3,500.00
General Supplies	25,539.10	-	25,539.10	21,804.54	3,734.56
Textbooks	1,800.00	-	1,800.00	-	1,800.00
Other Objects	1,300.00	-	1,300.00	1,281.39	18.61
<b>Total Auditory Impairments</b>	<b>759,907.10</b>	<b>7,508.33</b>	<b>767,415.43</b>	<b>689,872.50</b>	<b>77,542.93</b>
Behavioral Disabilities:					
Salaries of Teachers	981,641.00	(71,560.30)	910,080.70	800,147.47	109,933.23
Other Salaries for Instruction	676,371.00	(68,144.15)	608,226.85	518,356.91	89,869.94
Purchased Professional-Educational Services	400.00	-	400.00	-	400.00
Other Purchased Services (400-500 series)	4,950.00	(2,200.00)	2,750.00	960.00	1,790.00
General Supplies	50,049.93	4,050.00	54,099.93	50,556.56	3,543.37
Textbooks	2,500.00	(800.00)	1,700.00	996.60	703.40
Other Objects	8,460.00	1,000.00	9,460.00	7,135.44	2,324.56
<b>Total Behavioral Disabilities</b>	<b>1,724,371.93</b>	<b>(137,654.45)</b>	<b>1,586,717.48</b>	<b>1,378,152.98</b>	<b>208,564.50</b>

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
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 For the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	\$ 7,580,336.00	\$ 42,888.09	\$ 7,623,224.09	\$ 7,346,344.67	\$ 276,879.42
Other Salaries for Instruction	1,186,087.00	12,162.33	1,198,249.33	1,128,439.01	69,810.32
Other Purchased Services (400-500 series)	5,000.00	-	5,000.00	-	5,000.00
General Supplies	189,509.95	(7,802.88)	181,707.07	144,188.77	37,518.30
Textbooks	11,290.00	(2,050.00)	9,240.00	2,719.96	6,520.04
Other Objects	25,691.42	(33.14)	25,658.28	10,964.53	14,693.75
<b>Total Resource Room/Resource Center</b>	<b>8,997,914.37</b>	<b>45,164.40</b>	<b>9,043,078.77</b>	<b>8,632,656.94</b>	<b>410,421.83</b>
<b>Autism:</b>					
Salaries of Teachers	738,945.00	39,238.23	778,183.23	756,845.23	21,338.00
Other Salaries for Instruction	778,750.00	(74,268.52)	704,481.48	684,463.07	20,018.41
Other Purchased Services (400-500 series)	5,600.00	-	5,600.00	-	5,600.00
General Supplies	63,160.00	(14,000.00)	49,160.00	47,428.36	1,731.64
Textbooks	8,900.00	(6,000.00)	2,900.00	1,853.50	1,046.50
Other Objects	10,850.00	-	10,850.00	6,398.85	4,451.15
<b>Total Autism</b>	<b>1,606,205.00</b>	<b>(55,030.29)</b>	<b>1,551,174.71</b>	<b>1,496,989.01</b>	<b>54,185.70</b>
<b>Preschool Disabilities - Full-Time:</b>					
Salaries of Teachers	284,091.00	(49,980.37)	234,110.63	234,110.63	-
Other Salaries for Instruction	454,934.00	(145,381.21)	309,552.79	309,552.79	-
General Supplies	-	515.00	515.00	496.05	18.95
<b>Total Preschool Disabilities - Full-Time</b>	<b>739,025.00</b>	<b>(194,846.58)</b>	<b>544,178.42</b>	<b>544,159.47</b>	<b>18.95</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>18,497,942.85</b>	<b>(242,362.54)</b>	<b>18,255,580.31</b>	<b>17,133,173.41</b>	<b>1,122,406.90</b>
<b>Basic Skills/Remedial - Instruction</b>					
Salaries of Teachers	2,833,910.00	139,146.38	2,973,056.38	2,810,980.86	162,075.52
General Supplies	14,269.84	(37.38)	14,232.46	10,831.52	3,400.94
<b>Total Basic Skills/Remedial - Instruction</b>	<b>2,848,179.84</b>	<b>139,109.00</b>	<b>2,987,288.84</b>	<b>2,821,812.38</b>	<b>165,476.46</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	2,656,925.00	160,008.94	2,816,933.94	2,690,766.90	126,167.04
Other Salaries for Instruction	100,330.00	7,211.67	107,541.67	89,699.01	17,842.66
General Supplies	47,050.00	-	47,050.00	33,113.03	13,936.97
<b>Total Bilingual Education - Instruction</b>	<b>2,804,305.00</b>	<b>167,220.61</b>	<b>2,971,525.61</b>	<b>2,813,578.94</b>	<b>157,946.67</b>

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
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 For the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	\$ 328,402.00	\$ 29,407.01	\$ 357,809.01	\$ 304,895.91	\$ 52,913.10
Purchased Services (300-500 series)	29,350.00	12,530.00	41,880.00	35,515.19	6,364.81
Supplies and Materials	4,850.00	4,810.00	9,660.00	7,107.75	2,552.25
Other Objects	29,900.00	(18,968.00)	10,932.00	8,114.31	2,817.69
Transfers to Cover Deficit (Agency Funds)	-	-	-	-	-
Total School-Spon. Cocurricular Actvts. - Inst.	<u>392,502.00</u>	<u>27,779.01</u>	<u>420,281.01</u>	<u>355,633.16</u>	<u>64,647.85</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	752,576.90	(8,915.09)	743,661.81	726,315.31	17,346.50
Purchased Services (300-500 series)	139,987.12	(25,268.00)	114,719.12	114,116.25	602.87
Supplies and Materials	73,843.00	33,000.00	106,843.00	103,870.34	2,972.66
Other Objects	7,350.00	(5,200.00)	2,150.00	2,150.00	-
Total School-Spon. Cocurricular Athletics - Inst.	<u>973,757.02</u>	<u>(6,383.09)</u>	<u>967,373.93</u>	<u>946,451.90</u>	<u>20,922.03</u>
Other Instructional Programs - Instruction					
Salaries	2,091,100.00	(1,993,523.06)	97,576.94	76,441.71	21,135.23
Total Other Instructional Programs - Instruction	<u>2,091,100.00</u>	<u>(1,993,523.06)</u>	<u>97,576.94</u>	<u>76,441.71</u>	<u>21,135.23</u>
Alternative Education Program - Instruction					
Salaries of Teachers	641,649.00	(71,835.17)	569,813.83	569,813.83	-
Total Alternative Education Program - Instruction	<u>641,649.00</u>	<u>(71,835.17)</u>	<u>569,813.83</u>	<u>569,813.83</u>	<u>-</u>
Total Instruction	<u>67,979,366.23</u>	<u>766,698.59</u>	<u>68,746,064.82</u>	<u>66,330,895.78</u>	<u>2,415,169.04</u>

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
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 For the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	\$ 213,655.26	\$ (13,881.78)	\$ 199,773.48	\$ 199,773.48	\$ -
Tuition to Other LEAs Within the Stat - Special	120,456.09	(50,000.00)	70,456.09	24,246.07	46,210.02
Tuition to County Voc. School Dist. - Regular	1,052,728.80	33,061.26	1,085,790.06	1,085,790.06	-
Tuition to County Voc. School Dist. - Special	35,000.00	123,310.00	158,310.00	158,310.00	-
Tuition to CSSD & Regional Day Schools	3,078,304.35	226,929.82	3,305,234.17	3,172,046.66	133,187.51
Tuition to Private Schools for the Disabled - Within State	4,216,254.56	(381,815.94)	3,834,438.62	3,807,396.52	27,042.10
Tuition to Private Schools for the Disabled & Other LEA - Spl,O/S St	20,000.00	70,000.00	90,000.00	89,934.88	65.12
Tuition - State Facilities	202,836.00	16.40	202,852.40	202,836.00	16.40
Tuition - Other	-	4,000.00	4,000.00	3,978.00	22.00
Total Undistributed Expenditures - Instruction	<u>8,939,235.06</u>	<u>11,619.76</u>	<u>8,950,854.82</u>	<u>8,744,311.67</u>	<u>206,543.15</u>
Undist. Expend. - Attend. & Social Work					
Salaries	501,514.00	1,845.59	503,359.59	490,872.31	12,487.28
Salaries of Drop-Out Prevention Officer/Coordinators	64,691.00	1,491.23	66,182.23	65,893.44	288.79
Other Purchased Services (400-500 series)	398.18	50.00	448.18	408.05	40.13
Supplies and Materials	500.00	-	500.00	-	500.00
Total Undist. Expend. - Attend. & Social Work	<u>567,103.18</u>	<u>3,386.82</u>	<u>570,490.00</u>	<u>557,173.80</u>	<u>13,316.20</u>
Undist. Expend. - Health Services					
Salaries	1,384,965.50	25,768.31	1,410,733.81	1,387,275.31	23,458.50
Salaries of Social Services Coordinators	1,095,240.00	1,083.14	1,096,323.14	1,083,544.99	12,778.15
Purchased Professional and Technical Services	433,345.72	(22,000.00)	411,345.72	390,058.23	21,287.49
Other Purchased Services (400-500 series)	15,752.35	(5,872.70)	9,879.65	5,422.48	4,457.17
Supplies and Materials	80,692.51	(7,901.16)	72,791.35	59,333.04	13,458.31
Total Undist. Expend. - Health Services	<u>3,009,996.08</u>	<u>(8,922.41)</u>	<u>3,001,073.67</u>	<u>2,925,634.05</u>	<u>75,439.62</u>
Undist. Expend. - Speech, OT, PT & Related Services					
Salaries	1,220,798.00	(114,203.31)	1,106,594.69	1,105,635.46	959.23
Purchased Professional - Educational Services	44,404.65	295,125.92	339,530.57	339,530.57	-
Other Purchased Services (400-500 series)	544.19	-	544.19	348.32	195.87
Total Undist. Expend. - Speech, OT, PT & Related Services	<u>1,265,746.84</u>	<u>180,922.61</u>	<u>1,446,669.45</u>	<u>1,445,514.35</u>	<u>1,155.10</u>
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Other Salaries	43,542.00	(13,529.45)	30,012.55	30,012.55	-
Purchased Professional - Educational Services	534,263.00	(53,940.00)	480,323.00	479,323.00	1,000.00
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	<u>577,805.00</u>	<u>(67,469.45)</u>	<u>510,335.55</u>	<u>509,335.55</u>	<u>1,000.00</u>



CITY OF VINELAND BOARD OF EDUCATION  
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 For the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Guidance Services					
Salaries of Other Professional Staff	\$ 2,749,172.00	\$ (42,801.23)	\$ 2,706,370.77	\$ 2,601,521.36	\$ 104,849.41
Salaries of Secretarial and Clerical Assistants	92,093.00	1,728.92	93,821.92	90,513.13	3,308.79
Other Salaries	223,316.00	3,045.00	226,361.00	223,298.69	3,062.31
Other Purchased Services (400-500 series)	7,470.00	750.00	8,220.00	7,691.16	528.84
Supplies and Materials	31,240.00	(1,292.82)	29,947.18	22,750.45	7,196.73
Total Undistributed Expenditures - Guidance Services	<u>3,103,291.00</u>	<u>(38,570.13)</u>	<u>3,064,720.87</u>	<u>2,945,774.79</u>	<u>118,946.08</u>
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	1,889,331.50	(40,430.66)	1,848,900.84	1,848,900.84	-
Salaries of Secretarial and Clerical Assistants	234,357.00	11,615.16	245,972.16	245,899.48	72.68
Travel	6,157.84	-	6,157.84	4,555.88	1,601.96
Other Purchased Services (400-500 series O/than Resid Costs)	35,000.00	(35,000.00)	-	-	-
Other Objects	-	1,100.00	1,100.00	1,012.00	88.00
Total Undist. Expend. - Child Study Teams	<u>2,164,846.34</u>	<u>(62,715.50)</u>	<u>2,102,130.84</u>	<u>2,100,368.20</u>	<u>1,762.64</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	936,999.71	(246,876.80)	690,122.91	690,122.91	-
Salaries of Other Professional Staff	263,568.00	(78,390.35)	185,177.65	184,704.19	473.46
Salaries of Secr and Clerical Assist.	455,196.00	(5,812.31)	449,383.69	448,326.54	1,057.15
Sal of Facilitators, Math & Literacy Coaches	218,072.00	(218,072.00)	-	-	-
Purchased Prof- Educational Services	37,500.00	(21,500.00)	16,000.00	16,000.00	-
Other Purch Services (400-500)	11,380.00	(4,652.20)	6,727.80	6,727.80	-
Supplies and Materials	34,200.00	(2,645.00)	31,555.00	31,025.68	529.32
Other Objects	2,900.00	(2,330.06)	569.94	169.94	400.00
Total Undist. Expend. - Improvement of Inst. Serv.	<u>1,959,815.71</u>	<u>(580,278.72)</u>	<u>1,379,536.99</u>	<u>1,377,077.06</u>	<u>2,459.93</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	1,029,617.00	(8,258.92)	1,021,358.08	964,521.91	56,836.17
Purchased Professional and Technical Services	43,000.00	(14,036.00)	28,964.00	28,963.44	0.56
Other Purchased Services (400-500 series)	10,470.18	-	10,470.18	10,299.84	170.34
Supplies and Materials	164,618.39	(1,083.79)	163,534.60	152,631.41	10,903.19
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>1,247,705.57</u>	<u>(23,378.71)</u>	<u>1,224,326.86</u>	<u>1,156,416.60</u>	<u>67,910.26</u>

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Undist. Expend. - Instructional Staff Training Serv.	\$ 226,970.59	\$ 3,721.79	\$ 230,692.38	\$ 230,692.38	\$ -
Salaries of Supervisors of Instruction	87,400.00	(48,943.00)	38,457.00	38,457.00	-
Salaries of Other Professional Staff	71,899.00	(14,865.72)	57,033.28	53,951.00	3,082.28
Purchased Professional - Educational Service	-	310.00	310.00	228.00	82.00
Other Purchased Prof. and Tech. Services	32,010.48	(7,725.00)	24,285.48	19,661.13	4,624.35
Other Purchased Services (400-500 series)	44,350.00	(31,332.82)	13,017.18	12,956.86	60.32
Supplies and Materials	462,630.07	(98,834.75)	363,795.32	355,946.37	7,848.95
Total Undist. Expend. - Instructional Staff Training Serv.					
Undist. Expend. - Supp. Serv. - General Admin.	421,778.00	5,114.95	426,892.95	426,892.95	-
Salaries	152,795.41	42,610.30	195,405.71	190,049.71	5,356.00
Legal Services	95,000.00	(10,000.00)	85,000.00	85,000.00	-
Audit Fees	100,000.00	6,555.87	106,555.87	106,555.87	-
Architectural/Engineering Services	10,500.00	(7,905.00)	2,595.00	2,595.00	-
Other Purchased Professional Services	224,727.00	(55,208.33)	169,518.67	163,737.19	5,781.48
Communications/Telephone	3,200.00	(3,000.00)	200.00	-	200.00
BOE Other Purchased Services	470,622.35	(2,939.29)	467,683.06	466,402.67	1,280.39
Misc. Purch Serv (400-500 series)(Other than 530 & 585)	23,467.67	(2,700.00)	20,767.67	20,265.33	502.34
General Supplies	50,000.00	120,000.00	170,000.00	170,000.00	-
Judgments Against The School District	42,216.90	3,500.00	45,716.90	44,758.52	958.38
Miscellaneous Expenditures	12,150.00	(8,994.00)	3,156.00	3,156.00	-
BOE Membership Dues and Fees	1,606,457.33	87,034.50	1,693,491.83	1,679,413.24	14,078.59
Total Undist. Expend. - Supp. Serv. - General Admin.					
Undist. Expend. - Support Serv. - School Admin.	3,437,021.92	187,928.49	3,624,950.41	3,523,503.93	101,446.48
Salaries of Principals/Assistant Principals/Program Directors	1,631,644.00	45,806.77	1,677,450.77	1,560,739.19	116,711.58
Salaries of Secretarial and Clerical Assistants	130,036.64	(2,604.35)	127,432.29	111,029.42	16,402.87
Other Purchased Services (400-500 series)	288,936.75	(8,023.13)	280,913.62	250,734.70	30,178.92
Supplies and Materials	28,700.00	(3,691.00)	25,009.00	22,321.56	2,687.44
Other Objects	5,516,339.31	219,416.78	5,735,756.09	5,468,328.80	267,427.29
Total Undist. Expend. - Support Serv. - School Admin.					

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<b>Undistributed Expenditures - Central Services</b>					
Salaries	\$ 1,871,749.97	\$ (108,379.64)	\$ 1,763,370.33	\$ 1,763,042.57	\$ 327.76
Purchased Technical Services	5,200.00	(1,400.00)	3,800.00	3,498.00	302.00
Misc. Purch. Services (400-500 Series) (O/T 594)	196,253.02	39,125.00	235,378.02	234,928.82	449.20
Supplies and Materials	30,012.00	23,426.76	53,438.76	53,280.36	158.40
Miscellaneous Expenditures	22,214.38	(1,368.67)	20,845.71	19,837.23	1,008.48
Total Undist. Expend. - Central Services	<u>2,125,429.37</u>	<u>(48,596.55)</u>	<u>2,076,832.82</u>	<u>2,074,586.98</u>	<u>2,245.84</u>
<b>Undistributed Expenditures - Admin. Info. Tech.</b>					
Salaries	923,062.00	(326,541.74)	596,520.26	595,869.51	650.75
Purchased Professional Services	12,000.00	(11,400.00)	600.00	600.00	-
Purchased Technical Services	821,794.61	392,364.03	1,214,158.64	1,214,158.64	-
Other Purchased Services (400-500 series)	312,876.49	42,058.00	354,934.49	274,110.38	80,824.11
Supplies and Materials	577,147.59	16,995.23	594,142.82	592,068.07	2,074.75
Total Undist. Expend. - Admin. Info. Tech.	<u>2,646,880.69</u>	<u>113,475.52</u>	<u>2,760,356.21</u>	<u>2,676,806.60</u>	<u>83,549.61</u>
<b>Undist. Expend. -Required Maintenance for School Facilities</b>					
Salaries	2,977,374.36	(1,091,190.06)	1,886,184.30	1,832,201.04	53,983.26
Cleaning, Repair, and Maintenance Services	634,778.28	158,465.08	793,243.36	788,505.79	4,737.57
General Supplies	3,612,152.64	(932,724.98)	2,679,427.66	2,620,706.83	58,720.83
Total Undist. Expend. -Required Maintenance for School Facilities	<u>4,916,636.00</u>	<u>44,623.27</u>	<u>4,961,259.27</u>	<u>4,916,979.09</u>	<u>44,280.18</u>
Salaries	-	33,319.89	33,319.89	33,266.15	53.74
Purchased Professional and Technical Services	528,836.72	186,528.28	715,365.00	625,365.00	90,000.00
Cleaning, Repair and Maintenance Services	442,252.71	(58,859.49)	383,393.22	249,500.42	133,892.80
Rental of Land, Building & Other than Lease Purchases	135,416.63	-	135,416.63	125,000.04	10,416.59
Other Purchased Property Services	442,825.00	34,450.00	477,275.00	451,729.13	25,545.87
Insurance	975,000.00	27,059.29	1,002,059.29	1,002,029.49	29.80
Miscellaneous Purchased Services	5,000.00	5,398.12	10,398.12	10,398.12	-
General Supplies	559,592.26	(4,584.00)	555,008.26	546,222.35	8,785.91
Energy - Natural Gas	716,800.00	26,500.00	743,300.00	539,428.56	203,871.44
Energy - Electricity	3,705,332.76	131,703.96	3,837,036.72	2,900,983.01	936,053.71
Energy - Oil	12,483.88	(4,632.38)	7,851.50	7,851.50	-
Energy - Gasoline	237,060.05	(118,398.53)	118,661.52	118,661.52	-
Total Undist. Expend. - Custodial Services	<u>12,677,236.01</u>	<u>303,108.41</u>	<u>12,980,344.42</u>	<u>11,527,414.38</u>	<u>1,452,930.04</u>

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Care and Upkeep of Grounds	\$ 30,000.00	\$ (27,127.68)	\$ 2,872.32	\$ 2,872.32	\$ -
Cleaning, Repair, and Maintenance Services	10,000.00	(7,052.51)	2,947.49	2,947.49	-
Supplies and Materials	40,000.00	(34,180.19)	5,819.81	5,819.81	-
Total Undist. Expend. - Care and Upkeep of Grounds					
Undist. Expend. - Security					
Salaries	1,483,389.00	57,900.04	1,541,289.04	1,418,831.15	122,457.89
Purchased Professional & Technical Services	12,500.00	93,040.77	105,540.77	105,540.77	-
General Supplies	73,175.00	(11,350.00)	61,825.00	42,357.39	19,467.61
Total Undist. Expend. - Security	1,569,064.00	139,590.81	1,708,654.81	1,566,729.31	141,925.50
Total Undist. Expend. - Oper. & Maint. Of Plant	17,898,452.65	(524,205.95)	17,374,246.70	15,720,670.33	1,653,576.37
Undist. Expend. - Student Transportation Serv.					
Sal. For Pup. Trans. (Bet. Home and School) - Regular	3,103,255.00	52,224.03	3,155,479.03	3,141,326.06	14,152.97
Sal. For Non-Instructional Aides	626,725.00	(100,000.00)	526,725.00	352,791.73	173,933.27
Sal. For Pup. Trans. (Bet. Home and School) - Special	928,904.00	(160,000.00)	768,904.00	720,660.06	48,243.94
Sal. For Pup. Trans. (Other than Bet. Home and School)	225,275.00	75,328.89	300,603.89	292,212.08	8,391.81
Other Purchased Professional and Technical Services	143,994.74	(50,330.81)	93,663.93	90,813.93	2,850.00
Cleaning, Repair and Maintenance Services	321,221.11	(90,856.09)	230,365.02	220,506.44	9,858.58
Contract Services - (Between Home and School) - Vendors	724,051.52	381,827.27	1,105,878.79	1,085,669.29	20,209.50
Contract Services (Other than Between Home & School)-Vendors	10,000.00	(8,675.48)	1,324.52	1,324.52	-
Contract Services - (Between Home and Sch) - Joint Agrmts	38,325.92	(30,533.87)	7,792.05	7,792.05	-
Contr Serv (Spl. Ed. Students) - Vendors	30,000.00	-	30,000.00	27,161.82	2,838.18
Contr Serv (Spl. Ed. Students) - Joint Agrmt	2,040,153.41	(112,270.54)	1,927,882.87	1,927,882.87	-
Contr Serv. - Aid in Lieu Payments - Non-Public Schools	146,735.16	37,735.54	184,470.70	184,470.70	-
Misc. Purchased Serv. - Transportation	8,024.86	(7,652.00)	372.86	-	372.86
Supplies and Materials	35,005.75	(10,150.36)	24,855.39	2,354.43	22,500.96
Transportation Supplies	1,425,014.72	(103,834.22)	1,321,180.50	1,310,667.28	10,513.22
Other Objects	13,759.00	(10,619.98)	3,139.02	3,132.02	7.00
Total Undist. Expend. - Student Transportation Serv.	9,820,445.19	(137,807.62)	9,682,637.57	9,368,765.28	313,872.29

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<b>UNALLOCATED BENEFITS</b>					
Group Insurance	\$ 24,454,650.00	\$ 86,892.26	\$ 24,541,542.26	\$ 24,541,417.76	\$ 124.50
Social Security Contributions	2,200,000.00	198,422.08	2,398,422.08	2,272,837.04	125,585.04
Other Retirement Contributions - PERS	2,800,000.00	367,571.04	3,167,571.04	2,771,078.00	396,493.04
Workmen's Compensation	1,575,000.00	(25,497.36)	1,549,502.64	1,549,502.64	-
Health Benefits	6,129,680.00	(894,241.14)	5,235,438.86	4,439,298.14	796,140.72
Tuition Reimbursement	211,000.00	-	211,000.00	210,418.98	581.02
Other Employee Benefits	805,000.00	(79,695.39)	725,304.61	661,723.98	63,580.63
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>38,175,330.00</b>	<b>(346,548.51)</b>	<b>37,828,781.49</b>	<b>36,446,276.54</b>	<b>1,382,504.95</b>
On-behalf TPAF OPEB (Post Retirement Medical) Contrib. (non-budgeted)	-	-	-	6,018,085.00	(6,018,085.00)
On-behalf TPAF Pension Contributions (non-budgeted)	-	-	-	3,790,918.00	(3,790,918.00)
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	5,066,522.27	(5,066,522.27)
<b>TOTAL ON-BEHALF CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,875,525.27</b>	<b>(14,875,525.27)</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>38,175,330.00</b>	<b>(346,548.51)</b>	<b>37,828,781.49</b>	<b>51,321,801.81</b>	<b>(13,493,020.32)</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>101,087,509.39</b>	<b>(1,321,472.31)</b>	<b>99,766,037.08</b>	<b>110,427,925.48</b>	<b>(10,661,888.40)</b>
<b>TOTAL GENERAL CURRENT EXPENSE</b>	<b>169,066,875.62</b>	<b>(554,773.72)</b>	<b>168,512,101.90</b>	<b>176,758,821.26</b>	<b>(8,246,719.36)</b>
<b>CAPITAL OUTLAY</b>					
Equipment					
Regular Programs - Instruction:					
Grades 1-5	-	246,859.12	246,859.12	70,081.22	176,777.90
Grades 6-8	-	125,266.23	125,266.23	44,687.87	80,578.36
Grades 9-12	-	186,757.00	186,757.00	18,137.49	168,619.51
Special Education - Instruction:					
Learning and/or Language Disabilities	4,878.00	-	4,878.00	-	4,878.00
Auditory Impairments	4,878.00	-	4,878.00	-	1,143.00
Resource Room/Resource Center	-	3,000.00	3,000.00	3,735.00	436.00
Undistributed Expenditures - School Admin.	-	2,985.00	2,985.00	2,564.00	436.00
Undistributed Expenditures - Admin. Info. Tech.	-	31,570.87	184,165.27	2,985.00	-
Undistributed Expenditures - Required Maintenance for School Facilities	152,594.40	-	137,975.00	179,468.16	4,697.11
Undistributed Expenditures - Student Trans. - Non Inst. Equipment	137,975.00	(6,580.00)	137,975.00	108,879.68	29,095.32
Undistributed Expenditures - Custodial Services	16,000.00	-	9,420.00	9,420.00	-
Undistributed Expenditures - Security	28,000.00	-	28,000.00	18,076.28	9,923.72
School Buses - Regular	-	2,270.50	2,270.50	2,270.50	-
School Buses - Special	210,000.00	(210,000.00)	-	-	-
School Equipment	322,000.00	218,680.00	540,680.00	467,250.00	73,430.00
<b>Total Equipment</b>	<b>876,325.40</b>	<b>600,808.72</b>	<b>1,477,134.12</b>	<b>927,555.20</b>	<b>549,578.92</b>

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Facilities Acquisition and Construction Services					
Construction Services	\$ 1,425,417.20	-	\$ 1,425,417.20	\$ 1,162,899.93	\$ 262,517.27
Infrastructure	225,000.00	-	225,000.00	-	225,000.00
Total Facilities Acquisition and Construction Services	<u>1,650,417.20</u>	<u>-</u>	<u>1,650,417.20</u>	<u>1,162,899.93</u>	<u>487,517.27</u>
TOTAL CAPITAL OUTLAY	2,526,742.60	600,808.72	3,127,551.32	2,090,455.13	1,037,096.19
<b>SPECIAL SCHOOLS</b>					
Accred. Even./Adult H.S./Post-Grad. -Inst.	-	1,200.00	1,200.00	1,100.00	100.00
Salaries of Teachers	-	1,200.00	1,200.00	1,100.00	100.00
Total Accred. Even./Adult H.S./Post-Grad. -Inst.	<u>-</u>	<u>1,200.00</u>	<u>1,200.00</u>	<u>1,100.00</u>	<u>100.00</u>
TOTAL SPECIAL SCHOOLS	<u>-</u>	<u>1,200.00</u>	<u>1,200.00</u>	<u>1,100.00</u>	<u>100.00</u>
Transfer of Funds to Charter Schools	3,423,276.00	672,004.00	4,095,280.00	3,935,226.00	160,054.00
Total Expenditures	<u>175,016,894.22</u>	<u>719,239.00</u>	<u>175,736,133.22</u>	<u>182,785,602.39</u>	<u>(7,049,469.17)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(14,844,706.22)</u>	<u>(719,239.00)</u>	<u>(15,563,945.22)</u>	<u>(4,043,908.56)</u>	<u>11,520,036.66</u>
Other Financing Sources (Uses):					
Operating Transfer In:					
Contribution to SBB (School Based Budget) - General Fund	97,939,779.82	(306,085.00)	97,633,694.82	95,754,046.46	(1,879,648.36)
Contribution to SBB (School Based Budget) - Special Revenue Fund	2,894,159.00	757,545.00	3,651,704.00	2,814,815.16	(836,888.84)
Operating Transfers Out:					
Transfer to Sp. Revenue Fund - Inclusion	(607,410.00)	-	(607,410.00)	(607,410.00)	-
Transfer to Food Service Fund - Board Contribution	(250,000.00)	-	(250,000.00)	(250,000.00)	-
Contribution to SBB (School Based Budget)	(98,697,324.82)	267,779.00	(98,429,545.82)	(95,754,046.46)	2,675,499.36
Total Other Financing Sources (Uses)	<u>1,279,204.00</u>	<u>719,239.00</u>	<u>1,998,443.00</u>	<u>1,957,405.16</u>	<u>(41,037.84)</u>

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Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (13,565,502.22)	\$ -	\$ (13,565,502.22)	\$ (2,086,503.40)	\$ 11,478,998.82
Fund Balances, July 1	23,298,056.97		23,298,056.97	23,298,056.97	-
Fund Balances, July 1, Restated	23,298,056.97	-	23,298,056.97	23,298,056.97	-
Fund Balances, June 30	\$ 9,732,554.75	\$ -	\$ 9,732,554.75	\$ 21,211,553.57	\$ 11,478,998.82
Recapitulation:					
Reserve for Encumbrances	\$ (3,669,562.22)	\$ -	\$ (3,669,562.22)	\$ (3,669,562.22)	\$ -
Budgeted Capital Reserve	(727,175.00)		(727,175.00)	(727,175.00)	-
Budgeted Fund Balance	(9,168,765.00)		(9,168,765.00)	2,310,233.82	11,478,998.82
	\$ (13,565,502.22)	\$ -	\$ (13,565,502.22)	\$ (2,086,503.40)	\$ 11,478,998.82
Restricted Fund Balance:					
Capital Reserve				\$ 556,550.00	
Reserve for Excess Surplus				6,358,477.26	
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures				8,202,919.18	
Assigned Fund Balance:					
Encumbrances				2,136,299.57	
Designated for Subsequent Year's Expenditures				422,559.82	
Unassigned Fund Balance				3,534,747.74	
Total				21,211,553.57	
Reconciliation to Governmental Funds Statements (GAAP):					
Fiscal Year 2014 Last two State Aid Payment not Recognized on GAAP Basis				(13,450,545.50)	
Fund Balance per Governmental Funds (GAAP)				\$ 7,761,008.07	

CITY OF VINELAND SCHOOL DISTRICT  
 BUDGET TRANSFER SCHEDULE  
 GENERAL FUND  
 FOR FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
	Operating Fund 11-13	Blended Services Fund 15	Total General Fund		Operating Fund 11-13	Blended Services Fund 15	Total General Fund		Operating Fund 11-13	Blended Services Fund 15	Total General Fund		Operating Fund 11-13	Blended Services Fund 15	Total General Fund																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Local Sources:																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	\$ -	\$ 21,731,439.00	Tuition	450,000.00	-	450,000.00	-	450,000.00	-	450,000.00	-	450,000.00	-	450,000.00	-	450,000.00	-	450,000.00	Miscellaneous	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	Total - Local Sources	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	State Sources:																Equalization Aid	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	Transportation Aid	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	Special Education Categorical Aid	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	Security Aid	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	School Choice Aid	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	Adjustment Aid	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	PAROC Readiness Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Per Pupil Growth Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Expenditure Aid	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	Other State Sources:																TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities															
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	\$ -	\$ 21,731,439.00	Tuition	450,000.00	-	450,000.00	-	450,000.00	-	450,000.00	-	450,000.00	-	450,000.00	-	450,000.00	-	450,000.00	Miscellaneous	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	Total - Local Sources	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	State Sources:																Equalization Aid	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	Transportation Aid	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	Special Education Categorical Aid	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	Security Aid	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	School Choice Aid	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	Adjustment Aid	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	PAROC Readiness Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Per Pupil Growth Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Expenditure Aid	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	Other State Sources:																TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																															
Tuition	450,000.00	-	450,000.00	-	450,000.00	-	450,000.00	-	450,000.00	-	450,000.00	-	450,000.00	-	450,000.00	Miscellaneous	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	Total - Local Sources	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	State Sources:																Equalization Aid	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	Transportation Aid	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	Special Education Categorical Aid	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	Security Aid	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	School Choice Aid	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	Adjustment Aid	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	PAROC Readiness Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Per Pupil Growth Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Expenditure Aid	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	Other State Sources:																TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																															
Miscellaneous	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	-	362,000.00	Total - Local Sources	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	State Sources:																Equalization Aid	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	Transportation Aid	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	Special Education Categorical Aid	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	Security Aid	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	School Choice Aid	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	Adjustment Aid	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	PAROC Readiness Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Per Pupil Growth Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Expenditure Aid	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	Other State Sources:																TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																															
Total - Local Sources	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	-	22,543,439.00	State Sources:																Equalization Aid	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	Transportation Aid	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	Special Education Categorical Aid	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	Security Aid	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	School Choice Aid	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	Adjustment Aid	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	PAROC Readiness Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Per Pupil Growth Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Expenditure Aid	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	Other State Sources:																TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																															
State Sources:																Equalization Aid	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	Transportation Aid	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	Special Education Categorical Aid	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	Security Aid	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	School Choice Aid	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	Adjustment Aid	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	PAROC Readiness Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Per Pupil Growth Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Expenditure Aid	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	Other State Sources:																TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																															
Equalization Aid	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	-	89,507,454.00	Transportation Aid	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	Special Education Categorical Aid	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	Security Aid	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	School Choice Aid	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	Adjustment Aid	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	PAROC Readiness Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Per Pupil Growth Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Expenditure Aid	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	Other State Sources:																TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																															
Transportation Aid	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	-	4,314,688.00	Special Education Categorical Aid	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	Security Aid	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	School Choice Aid	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	Adjustment Aid	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	PAROC Readiness Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Per Pupil Growth Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Expenditure Aid	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	Other State Sources:																TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																															
Special Education Categorical Aid	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	-	5,190,051.00	Security Aid	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	School Choice Aid	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	Adjustment Aid	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	PAROC Readiness Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Per Pupil Growth Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Expenditure Aid	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	Other State Sources:																TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																															
Security Aid	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	-	3,028,970.00	School Choice Aid	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	Adjustment Aid	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	PAROC Readiness Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Per Pupil Growth Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Expenditure Aid	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	Other State Sources:																TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																															
School Choice Aid	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	-	50,850.00	Adjustment Aid	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	PAROC Readiness Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Per Pupil Growth Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Expenditure Aid	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	Other State Sources:																TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																															
Adjustment Aid	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	-	34,392,237.00	PAROC Readiness Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Per Pupil Growth Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Expenditure Aid	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	Other State Sources:																TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																															
PAROC Readiness Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Per Pupil Growth Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Expenditure Aid	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	Other State Sources:																TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																															
Per Pupil Growth Aid	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	-	101,180.00	Expenditure Aid	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	Other State Sources:																TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																															
Expenditure Aid	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00	Other State Sources:																TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																															
Other State Sources:																TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																															
TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																															
Teacher's Pension & Annuity Fund (On-Behalf - Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																															
Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																															
Total State Sources	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	-	137,386,610.00	Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																															
Federal Sources:																Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																															
Medical Assistance Program	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																															
Total - Federal Sources	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	-	242,139.00	Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																															
Total Revenues	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	-	160,172,188.00	EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																															
EXPENDITURES:																Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																															
Current Expense:																Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																															
Regular Programs - Instruction	2,425,297.00	13,087,779.00	2,425,297.00	13,087,779.00	58,920.00	32,981,033.00	25,938.97	58,920.00	2,392,315.97	13,104,208.26	2,451,235.97	58,920.00	2,388,712.63	13,104,208.26	2,447,632.63	Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																															
Preschool/Kindergarten	13,087,779.00	9,167,974.00	13,087,779.00	9,167,974.00	364,560.18	16,429,226	380,889.44	364,560.18	13,104,208.26	9,413,639.47	13,487,768.44	364,022.24	13,055,627.53	9,413,639.47	13,419,649.77	Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Grades 1-5 - Salaries of Teachers	9,167,974.00	10,207,253.00	9,167,974.00	10,207,253.00	256,942.75	244,777.43	245,665.47	256,942.75	9,156,696.72	10,536,730.43	9,420,420.00	256,942.75	9,072,675.91	10,536,730.43	9,329,618.26	Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Grades 6-8 - Salaries of Teachers	10,207,253.00	85,000.00	10,207,253.00	85,000.00	305,179.00	6,25	305,179.00	305,179.00	10,146,551.43	85,000.25	10,231,551.68	305,179.00	9,889,313.15	10,231,551.68	10,270,036.90	Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Regular Programs - Home Instruction	85,000.00	166,734.19	85,000.00	166,734.19	73,000.00	6,25	73,000.00	73,000.00	85,000.25	239,734.19	85,000.25	73,000.00	83,200.00	239,734.19	83,200.00	Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Purchased Professional/Educational Services	166,734.19	568.50	166,734.19	568.50	600.00	1,168.50	600.00	600.00	1,168.50	1,168.50	1,168.50	600.00	238,484.43	1,168.50	238,484.43	Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Other Purchased Services (400-500 series)	568.50	882,874.00	568.50	882,874.00	47,285.79	(9,381.83)	37,903.96	47,285.79	873,492.17	920,777.96	920,777.96	47,285.79	897,540.66	920,777.96	820,87	Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Other Salaries for Instruction	46,000.00	380,277.00	46,000.00	380,277.00	871,091.02	3,763.61	871,091.02	871,091.02	917,091.02	917,091.02	917,091.02	824,719.82	850,619.71	917,091.02	824,719.82	Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Purchased Professional/Educational Services	89,649.00	2,826,914.83	89,649.00	2,826,914.83	151,188.34	164,938.58	316,126.92	151,188.34	2,443,403.57	3,143,044.75	3,143,044.75	690,287.27	2,190,964.56	3,143,044.75	2,871,231.83	Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Travel	548,449.84	80,350.00	548,449.84	80,350.00	601,041.53	(17,180.00)	583,861.53	601,041.53	631,700.00	917,120.53	917,120.53	653,573.64	34,501.59	917,120.53	880,075.23	General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
General Supplies	252,909.00	35,000.00	252,909.00	35,000.00	(32,731.49)	(540.00)	13,071.49	(32,731.49)	15,268.91	1,928.91	1,928.91	6,835.21	6,510.00	1,928.91	21,345.21	Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Textbooks	38,427,701.99	39,729,930.92	38,427,701.99	39,729,930.92	2,895,424.09	52,289.74	2,746,935.63	2,895,424.09	38,480,897.93	42,476,624.39	42,476,624.39	3,863,782.06	37,730,209.99	42,476,624.39	41,019,990.45	Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Other Objects																Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Cognitive - Mild:																Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Salaries of Teachers	430,547.00	441,213.00	430,547.00	441,213.00	16,409.25	(15,000.00)	19,645.00	16,409.25	415,547.00	460,192.00	460,192.00	34,645.00	355,034.74	460,192.00	389,679.74	Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Other Salaries for Instruction	7,526.00	36,245.00	7,526.00	36,245.00	8,175.00	(4,101.16)	4,073.84	8,175.00	4,424.84	3,424.84	3,424.84	16,409.25	371,445.57	3,424.84	387,854.82	Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Other Purchased Services (400-500 series)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	(3,000.00)	3,000.00	3,000.00	44,420.00	44,420.00	44,420.00	3,000.00	36,306.65	44,420.00	36,306.65	Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Textbooks	925,291.00	432,003.00	925,291.00	432,003.00	51,054.25	(20,868.62)	211,185.63	51,054.25	6,326.16	6,326.16	6,326.16	51,054.25	4,612.11	6,326.16	4,612.11	Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Other Objects	1,856,486.00	393,153.00	1,856,486.00	393,153.00	7,825.00	(26,154.35)	18,329.35	7,825.00	880,922.36	947,116.65	947,116.65	7,825.00	767,399.07	947,116.65	816,453.92	Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Cognitive - Moderate																Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Salaries of Teachers	432,003.00	393,153.00	432,003.00	393,153.00	21,272.25	10,125.31	31,397.56	21,272.25	405,848.65	413,674.65	413,674.65	7,285.00	403,641.13	413,674.65	410,926.13	Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Other Salaries for Instruction	6,150.00	20,080.00	6,150.00	20,080.00	47,000.00	(4,000.00)	43,000.00	47,000.00	6,150.00	403,278.31	403,278.31	21,272.25	373,507.91	403,278.31	394,790.16	Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Other Purchased Services (400-500 series)	800.00	800.00	800.00	800.00	3,000.00	(3,000.00)	3,000.00	3,000.00	20,550.00	20,550.00	20,550.00	3,000.00	17,172.01	20,550.00	300.00	Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Textbooks	5,564.00	857,750.00	5,564.00	857,750.00	29,097.25	(16,029.04)	13,068.21	29,097.25	5,994.00	5,994.00	5,994.00	29,097.25	4,319.28	5,994.00	251.51	Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Other Objects	1,856,486.00	895,534.00	1,856,486.00	895,534.00	53,444.59	(14,786.77)	68,231.36	53,444.59	1,740,607.60	1,846,438.95	1,846,438.95	101,889.25	1,625,095.94	1,846,438.95	1,726,985.19	Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Learning and/or Language Disabilities:																Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Salaries of Teachers	895,534.00	7,950.00	895,534.00	7,950.00	53,444.59	(14,786.77)	68,231.36	53,444.59	910,320.76	963,765.36	963,765.36	53,444.59	867,354.45	963,765.36	910,799.04	Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Other Salaries for Instruction	7,950.00	111,787.23	7,950.00	111,787.23	111,787.23	-	-	111,787.23	111,787.23	111,787.23	111,787.23	111,787.23	60.00	111,787.23	60.00	Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Other Purchased Services (400-500 series)	8,250.00	8,250.00	8,250.00	8,250.00	-	-	-	-	11,787.23	11,787.23	11,787.23	8,250.00	98,329.35	11,787.23	98,329.35	Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Textbooks	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	6,831.22	155,333.84	155,333.84	6,831.22	6,831.22	6,831.22	155,333.84	6,459.18	6,831.22	2,507.34	Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Other Objects	2,896,838.45	6,831.22	2,896,838.45	6,831.22	155,333.84	(97,091.63)	59,242.21	155,333.84	2,799,746.82	2,945,080.66	2,945,080.66	155,333.84	2,589,806.26	2,945,080.66	2,745,140.10	Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Total Learning and/or Language Disabilities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															

See Accompanying Auditor's Report



CITY OF VINELAND SCHOOL DISTRICT  
 COMBINING BUDGET TRANSFER SCHEDULE  
 GENERAL FUND  
 FOR FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Services Fund 15	Total General Fund	Operating Fund 11-13	Blended Services Fund 15	Total General Fund	Operating Fund 11-13	Blended Services Fund 15	Total General Fund	Operating Fund 11-13	Blended Services Fund 15	Total General Fund
Auditory Impairments:												
Salaries of Teachers	\$ 256,584.00	\$ 471,184.00	\$ 9,030.00	\$ 256,584.00	\$ 471,184.00	\$ 9,030.00	\$ 256,584.00	\$ 471,184.00	\$ 9,030.00	\$ 256,584.00	\$ 471,184.00	\$ 9,030.00
Other Salaries for Instruction	471,184.00	3,500.00	13,973.75	471,184.00	3,500.00	13,973.75	471,184.00	3,500.00	13,973.75	471,184.00	3,500.00	13,973.75
Other Purchased Services (400-500 series)	25,539.10	1,800.00	-	25,539.10	1,800.00	-	25,539.10	1,800.00	-	25,539.10	1,800.00	-
General Supplies	1,800.00	1,800.00	-	1,800.00	1,800.00	-	1,800.00	1,800.00	-	1,800.00	1,800.00	-
Textbooks	1,800.00	1,800.00	-	1,800.00	1,800.00	-	1,800.00	1,800.00	-	1,800.00	1,800.00	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Auditory Impairments	-	759,307.10	23,003.75	759,307.10	759,307.10	23,003.75	759,307.10	759,307.10	23,003.75	759,307.10	759,307.10	23,003.75
Behavioral Disabilities:												
Salaries of Teachers	114,688.00	866,953.00	19,757.50	114,688.00	866,953.00	19,757.50	114,688.00	866,953.00	19,757.50	114,688.00	866,953.00	19,757.50
Other Salaries for Instruction	61,352.00	615,009.00	34,128.59	61,352.00	615,009.00	34,128.59	61,352.00	615,009.00	34,128.59	61,352.00	615,009.00	34,128.59
Purchased Professional/Educational Services	400.00	400.00	-	400.00	400.00	-	400.00	400.00	-	400.00	400.00	-
Other Purchased Services (400-500 series)	245.00	4,950.00	500.00	245.00	4,950.00	500.00	245.00	4,950.00	500.00	245.00	4,950.00	500.00
General Supplies	175,235.00	2,500.00	4,000.00	175,235.00	2,500.00	4,000.00	175,235.00	2,500.00	4,000.00	175,235.00	2,500.00	4,000.00
Textbooks	8,450.00	8,450.00	-	8,450.00	8,450.00	-	8,450.00	8,450.00	-	8,450.00	8,450.00	-
Other Objects	1,548,079.59	1,724,371.83	62,386.09	1,548,079.59	1,724,371.83	62,386.09	1,548,079.59	1,724,371.83	62,386.09	1,548,079.59	1,724,371.83	62,386.09
Total Resource Room/Resource Center	59,609.00	7,520,727.00	173,660.62	59,609.00	7,520,727.00	173,660.62	59,609.00	7,520,727.00	173,660.62	59,609.00	7,520,727.00	173,660.62
Autism:												
Salaries of Teachers	738,945.00	778,750.00	21,685.00	738,945.00	778,750.00	21,685.00	738,945.00	778,750.00	21,685.00	738,945.00	778,750.00	21,685.00
Other Salaries for Instruction	778,750.00	5,600.00	26,475.25	778,750.00	5,600.00	26,475.25	778,750.00	5,600.00	26,475.25	778,750.00	5,600.00	26,475.25
Other Purchased Services (400-500 series)	63,160.00	63,160.00	-	63,160.00	63,160.00	-	63,160.00	63,160.00	-	63,160.00	63,160.00	-
General Supplies	8,900.00	8,900.00	-	8,900.00	8,900.00	-	8,900.00	8,900.00	-	8,900.00	8,900.00	-
Textbooks	10,850.00	10,850.00	-	10,850.00	10,850.00	-	10,850.00	10,850.00	-	10,850.00	10,850.00	-
Other Objects	1,606,205.00	1,606,205.00	48,140.25	1,606,205.00	1,606,205.00	48,140.25	1,606,205.00	1,606,205.00	48,140.25	1,606,205.00	1,606,205.00	48,140.25
Total Autism	284,091.00	4,543,934.00	145,381.21	284,091.00	4,543,934.00	145,381.21	284,091.00	4,543,934.00	145,381.21	284,091.00	4,543,934.00	145,381.21
Preschool Disabilities - Full-Time:												
Salaries of Teachers	454,934.00	730,025.00	194,848.59	454,934.00	730,025.00	194,848.59	454,934.00	730,025.00	194,848.59	454,934.00	730,025.00	194,848.59
Other Salaries for Instruction	730,025.00	18,497,942.85	292,920.92	730,025.00	18,497,942.85	292,920.92	730,025.00	18,497,942.85	292,920.92	730,025.00	18,497,942.85	292,920.92
Other Purchased Services (400-500 series)	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full-Time	974,929.00	17,523,013.85	18,497,942.85	974,929.00	17,523,013.85	18,497,942.85	974,929.00	17,523,013.85	18,497,942.85	974,929.00	17,523,013.85	18,497,942.85
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>												
Basic Skills/Remedial - Instruction	2,833,910.00	14,269.84	73,608.75	2,833,910.00	14,269.84	73,608.75	2,833,910.00	14,269.84	73,608.75	2,833,910.00	14,269.84	73,608.75
Salaries of Teachers	14,269.84	2,848,179.84	73,608.75	14,269.84	2,848,179.84	73,608.75	14,269.84	2,848,179.84	73,608.75	14,269.84	2,848,179.84	73,608.75
General Supplies	2,848,179.84	2,848,179.84	-	2,848,179.84	2,848,179.84	-	2,848,179.84	2,848,179.84	-	2,848,179.84	2,848,179.84	-
Total Basic Skills/Remedial - Instruction	-	2,862,449.68	73,608.75	-	2,862,449.68	73,608.75	-	2,862,449.68	73,608.75	-	2,862,449.68	73,608.75
Bilingual Education - Instruction	2,656,825.00	100,330.00	65,940.00	2,656,825.00	100,330.00	65,940.00	2,656,825.00	100,330.00	65,940.00	2,656,825.00	100,330.00	65,940.00
Salaries of Teachers	100,330.00	2,656,825.00	65,940.00	100,330.00	2,656,825.00	65,940.00	100,330.00	2,656,825.00	65,940.00	100,330.00	2,656,825.00	65,940.00
Other Salaries for Instruction	47,050.00	47,050.00	-	47,050.00	47,050.00	-	47,050.00	47,050.00	-	47,050.00	47,050.00	-
General Supplies	2,609,305.00	2,609,305.00	-	2,609,305.00	2,609,305.00	-	2,609,305.00	2,609,305.00	-	2,609,305.00	2,609,305.00	-
Textbooks	328,402.00	29,350.00	22,946.01	328,402.00	29,350.00	22,946.01	328,402.00	29,350.00	22,946.01	328,402.00	29,350.00	22,946.01
Other Objects	29,350.00	4,850.00	18,168.00	29,350.00	4,850.00	18,168.00	29,350.00	4,850.00	18,168.00	29,350.00	4,850.00	18,168.00
Total Bilingual Education - Instruction	25,000.00	367,592.00	4,778.01	25,000.00	367,592.00	4,778.01	25,000.00	367,592.00	4,778.01	25,000.00	367,592.00	4,778.01
School-Spon, Curricular Actms. - Inst.	138,304.00	614,272.90	133,556.01	138,304.00	614,272.90	133,556.01	138,304.00	614,272.90	133,556.01	138,304.00	614,272.90	133,556.01
Salaries	139,897.12	139,897.12	-	139,897.12	139,897.12	-	139,897.12	139,897.12	-	139,897.12	139,897.12	-
Purchased Services (300-500 series)	73,843.00	73,843.00	-	73,843.00	73,843.00	-	73,843.00	73,843.00	-	73,843.00	73,843.00	-
Supplies and Materials	7,350.00	7,350.00	-	7,350.00	7,350.00	-	7,350.00	7,350.00	-	7,350.00	7,350.00	-
Other Objects	635,465.02	635,465.02	-	635,465.02	635,465.02	-	635,465.02	635,465.02	-	635,465.02	635,465.02	-
Total School-Spon, Curricular Actms. - Inst.	2,000,000.00	91,100.00	1,997,870.09	2,000,000.00	91,100.00	1,997,870.09	2,000,000.00	91,100.00	1,997,870.09	2,000,000.00	91,100.00	1,997,870.09
School-Spon, Curricular Athletics - Inst.	2,000,000.00	91,100.00	1,997,870.09	2,000,000.00	91,100.00	1,997,870.09	2,000,000.00	91,100.00	1,997,870.09	2,000,000.00	91,100.00	1,997,870.09
Salaries	91,100.00	91,100.00	-	91,100.00	91,100.00	-	91,100.00	91,100.00	-	91,100.00	91,100.00	-
Purchased Services (300-500 series)	91,100.00	91,100.00	-	91,100.00	91,100.00	-	91,100.00	91,100.00	-	91,100.00	91,100.00	-
Supplies and Materials	91,100.00	91,100.00	-	91,100.00	91,100.00	-	91,100.00	91,100.00	-	91,100.00	91,100.00	-
Other Objects	91,100.00	91,100.00	-	91,100.00	91,100.00	-	91,100.00	91,100.00	-	91,100.00	91,100.00	-
Total School-Spon, Curricular Athletics - Inst.	2,000,000.00	91,100.00	1,997,870.09	2,000,000.00	91,100.00	1,997,870.09	2,000,000.00	91,100.00	1,997,870.09	2,000,000.00	91,100.00	1,997,870.09
Total Instructional Programs - Instruction	2,000,000.00	91,100.00	1,997,870.09	2,000,000.00	91,100.00	1,997,870.09	2,000,000.00	91,100.00	1,997,870.09	2,000,000.00	91,100.00	1,997,870.09

See Accompanying Auditor's Report

CITY OF VINELAND SCHOOL DISTRICT  
 COMBINING BUDGET AND BARRISON SCHEDULE  
 GENERAL FUND  
 FOR FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL			
	Operating Fund 11 - 13	Blended Services Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Services Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Services Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Services Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Services Fund 15	Total General Fund	
Alternative Education Program - Instruction	\$ 641,649.00	-	\$ 641,649.00	\$ (71,835.17)	-	\$ (71,835.17)	\$ 569,813.83	-	\$ 569,813.83	\$ 569,813.83	-	\$ 569,813.83	\$ 569,813.83	-	\$ 569,813.83	
Salaries of Teachers	641,649.00	-	641,649.00	(71,835.17)	-	(71,835.17)	569,813.83	-	569,813.83	569,813.83	-	569,813.83	569,813.83	-	569,813.83	
Total Alternative Education Program - Instruction	641,649.00	-	641,649.00	(71,835.17)	-	(71,835.17)	569,813.83	-	569,813.83	569,813.83	-	569,813.83	569,813.83	-	569,813.83	
Total Alternative Education Program	641,649.00	-	641,649.00	(71,835.17)	-	(71,835.17)	569,813.83	-	569,813.83	569,813.83	-	569,813.83	569,813.83	-	569,813.83	
Total Community Services Programs/Operations	5,082,192.33	62,897,175.70	67,979,368.03	1,059,067.20	(292,368.61)	766,698.59	6,141,259.73	62,604,905.09	68,746,064.82	6,022,699.83	60,305,195.95	66,330,895.76	60,305,195.95	-	66,330,895.76	
Total Instruction	213,655.26	-	213,655.26	(13,881.78)	-	(13,881.78)	199,773.48	-	199,773.48	199,773.48	-	199,773.48	199,773.48	-	199,773.48	
Tuition to Other LEAs Within the State - Regular	120,456.09	-	120,456.09	(50,000.00)	-	(50,000.00)	70,456.09	-	70,456.09	70,456.09	-	70,456.09	70,456.09	-	70,456.09	
Tuition to County Voc. School Dist. - Regular	1,052,728.80	-	1,052,728.80	33,061.26	-	33,061.26	1,085,790.06	-	1,085,790.06	1,085,790.06	-	1,085,790.06	1,085,790.06	-	1,085,790.06	
Tuition to County Voc. School Dist. - Special	35,000.00	-	35,000.00	123,310.00	-	123,310.00	158,310.00	-	158,310.00	158,310.00	-	158,310.00	158,310.00	-	158,310.00	
Tuition to CSSD & Regional Day Schools	3,078,304.35	-	3,078,304.35	226,929.82	-	226,929.82	3,305,234.17	-	3,305,234.17	3,305,234.17	-	3,305,234.17	3,305,234.17	-	3,305,234.17	
Tuition to Private Schools for the Disabled - Within State	4,216,254.56	-	4,216,254.56	(381,815.94)	-	(381,815.94)	3,834,438.62	-	3,834,438.62	3,834,438.62	-	3,834,438.62	3,834,438.62	-	3,834,438.62	
Tuition to Private Schools for the Disabled & Other LEA - SpLOVS St	20,000.00	-	20,000.00	70,000.00	-	70,000.00	90,000.00	-	90,000.00	90,000.00	-	90,000.00	90,000.00	-	90,000.00	
Tuition - State Facilities	202,836.00	-	202,836.00	16.40	-	16.40	202,852.40	-	202,852.40	202,852.40	-	202,852.40	202,852.40	-	202,852.40	
Tuition - Other	8,939,235.06	-	8,939,235.06	4,000.00	-	4,000.00	8,943,235.06	-	8,943,235.06	8,943,235.06	-	8,943,235.06	8,943,235.06	-	8,943,235.06	
Total Instructional Expenditures - Instruction	8,939,235.06	-	8,939,235.06	11,819.70	-	11,819.70	8,951,054.76	-	8,951,054.76	8,951,054.76	-	8,951,054.76	8,951,054.76	-	8,951,054.76	
Undist. Expend. - Attend. & Social Work	30,764.00	470,750.00	501,514.00	(20,285.63)	22,131.22	1,845.59	10,478.37	492,881.22	503,359.59	10,478.37	480,393.94	490,872.31	480,393.94	-	490,872.31	
Salaries	30,764.00	64,691.00	95,455.00	388.18	50.00	438.18	96,193.18	66,182.23	162,375.41	96,193.18	65,693.44	161,886.62	65,693.44	-	161,886.62	
Salaries of Drop-Out Prevention Officer/Coordinators	30,764.00	500.00	31,264.00	500.00	-	500.00	31,764.00	500.00	32,264.00	31,764.00	448.18	32,212.18	448.18	-	32,212.18	
Other Purchased Services (400-500 series)	30,764.00	536,339.18	567,103.18	(20,285.63)	23,672.45	3,386.82	10,478.37	590,000.00	570,490.00	10,478.37	546,695.43	557,173.90	546,695.43	-	557,173.90	
Supplies and Materials	163,698.50	1,201,275.00	1,364,973.50	(10,897.00)	36,766.31	25,869.31	172,689.50	1,238,044.81	1,410,753.91	172,689.50	1,214,565.81	1,387,275.31	1,214,565.81	-	1,387,275.31	
Salaries of Social Services Coordinators	133,815.45	951,429.00	1,085,244.45	(32,822.86)	20,916.00	1,493.14	117,689.50	1,106,161.30	1,224,350.44	117,689.50	1,088,461.80	1,206,141.30	1,088,461.80	-	1,206,141.30	
Other Purchased Professional and Technical Service	433,045.72	300.00	433,345.72	(22,000.00)	15,850.31	11,495.71	411,045.72	417,896.01	422,541.43	411,045.72	390,058.23	411,045.72	390,058.23	-	411,045.72	
Other Purchased Services (400-500 series)	7,620.35	8,132.00	15,752.35	(5,822.70)	(50.00)	(5,872.70)	9,879.65	8,082.00	17,961.65	9,879.65	5,422.26	14,441.91	5,422.26	-	14,441.91	
Supplies and Materials	8,152.24	72,540.27	80,692.51	(6,822.70)	(7,901.16)	(1,078.92)	8,152.24	64,839.11	72,791.35	8,152.24	54,376.25	59,333.04	54,376.25	-	59,333.04	
Other Objects	778,319.81	2,233,676.27	3,009,996.08	(64,652.56)	55,730.15	(8,922.41)	711,667.25	2,289,406.42	3,001,073.67	711,667.25	2,239,642.40	2,925,624.05	2,239,642.40	-	2,925,624.05	
Total Undist. Expend. - Health Service:	1,220,798.00	44,404.65	1,265,202.65	(114,203.31)	285,125.92	170,922.61	1,106,599.69	1,446,669.45	1,281,722.10	1,106,599.69	1,035,345.46	1,192,144.65	1,035,345.46	-	1,192,144.65	
Salaries of Professional - Educational Services	44,404.65	544.19	44,948.84	544.19	-	544.19	45,493.03	544.19	46,037.22	45,493.03	348.32	45,844.71	348.32	-	45,844.71	
Other Purchased Services (400-500 series)	1,265,746.84	-	1,265,746.84	(180,922.61)	-	(180,922.61)	1,084,824.23	1,446,669.45	1,265,746.84	1,084,824.23	1,446,669.45	1,265,746.84	1,446,669.45	-	1,265,746.84	
Undist. Expend. - Speech, OT, PT & Related Services	43,542.00	534,263.00	577,805.00	(13,529.45)	(53,940.00)	(40,410.55)	30,012.55	480,323.00	503,335.55	30,012.55	479,323.00	503,335.55	479,323.00	-	503,335.55	
Other Salaries	577,805.00	-	577,805.00	(67,469.45)	-	(67,469.45)	510,335.55	510,335.55	510,335.55	510,335.55	509,335.55	509,335.55	509,335.55	-	509,335.55	
Purchased Professional - Educational Services	116,347.00	2,632,825.00	2,749,172.00	(16,300.00)	(26,501.23)	(10,201.23)	100,047.00	2,606,323.77	2,706,370.77	100,047.00	2,503,441.95	2,603,488.77	2,503,441.95	-	2,603,488.77	
Other Purchased Services (400-500 series)	32,493.00	2,499,000.00	2,531,493.00	1,362.00	367.00	1,729.00	3,046.00	2,499,000.00	2,500,369.00	3,046.00	2,496,323.00	2,499,000.00	2,496,323.00	-	2,499,000.00	
Salaries of Secretarial and Clerical Assistants	2,499,000.00	7,470.00	2,506,470.00	3,045.00	750.00	3,795.00	2,509,265.00	2,509,265.00	2,509,265.00	2,509,265.00	2,509,265.00	2,509,265.00	2,509,265.00	-	2,509,265.00	
Supplies and Materials	2,150.00	29,000.00	31,150.00	(1,292.82)	(1,292.82)	(1,292.82)	2,150.00	27,787.18	29,947.18	2,150.00	21,915.26	22,750.45	21,915.26	-	22,750.45	
Other Objects	118,437.00	2,984,794.00	3,103,231.00	(11,839.06)	(26,677.05)	(38,516.11)	106,603.92	2,958,116.95	3,066,723.07	106,603.92	2,842,453.27	3,034,270.79	2,842,453.27	-	3,034,270.79	
Total Undistributed Expenditures - Guidance Services	1,889,331.50	234,357.00	2,123,688.50	(40,430.66)	11,615.16	(28,815.50)	1,848,908.04	2,459,721.16	1,848,908.04	1,848,908.04	1,848,908.04	1,848,908.04	1,848,908.04	-	1,848,908.04	
Undist. Expend. - Child Study Teams	6,157.84	35,000.00	41,157.84	(35,000.00)	-	(35,000.00)	6,157.84	6,157.84	6,157.84	6,157.84	4,555.88	4,555.88	4,555.88	-	4,555.88	
Salaries of Other Professional Staff	2,164,846.34	-	2,164,846.34	(62,715.50)	-	(62,715.50)	2,102,130.84	2,102,130.84	2,102,130.84	2,102,130.84	2,100,368.20	2,100,368.20	2,100,368.20	-	2,100,368.20	
Other Purchased Services (400-500 series)	936,999.71	263,568.00	1,200,567.71	(246,876.80)	-	(246,876.80)	953,690.91	953,690.91	953,690.91	953,690.91	953,690.91	953,690.91	953,690.91	-	953,690.91	
Salaries of Supervisor of Instruction	263,568.00	455,196.00	718,764.00	(78,390.35)	-	(78,390.35)	640,373.65	640,373.65	640,373.65	640,373.65	640,373.65	640,373.65	640,373.65	-	640,373.65	
Salaries of Other Professional Staff	218,072.00	37,500.00	255,572.00	(218,072.00)	-	(218,072.00)	37,500.00	37,500.00	37,500.00	37,500.00	37,500.00	37,500.00	37,500.00	-	37,500.00	
Sal of Facilitators, Math & Literacy Coaches	11,380.00	11,380.00	22,760.00	(4,632.20)	-	(4,632.20)	16,127.80	16,127.80	16,127.80	16,127.80	16,127.80	16,127.80	16,127.80	-	16,127.80	
Purchased Prof-Educational Services	3,000.00	3,000.00	6,000.00	(2,656.00)	-	(2,656.00)	3,344.00	3,344.00	3,344.00	3,344.00	3,344.00	3,344.00	3,344.00	-	3,344.00	
Other Purch Services (400-500)	1,953,815.71	-	1,953,815.71	(560,278.72)	-	(560,278.72)	1,393,537.00	1,393,537.00	1,393,537.00	1,393,537.00	1,377,077.06	1,377,077.06	1,377,077.06	-	1,377,077.06	
Salaries of Other Professional Staff	80,477.00	949,140.00	1,029,617.00	(8,258.92)	-	(8,258.92)	1,021,358.08	949,140.00	1,021,358.08	1,021,358.08	883,567.87	964,521.91	883,567.87	-	964,521.91	
Other Purchased Professional and Technical Services	43,000.00	10,470.18	53,470.18	(43,000.00)	-	(43,000.00)	10,470.18	10,470.18	10,470.18	10,470.18	28,963.44	28,963.44	28,963.44	-	28,963.44	
Other Purchased Services (400-500 series)	131,477.00	1,116,228.57	1,247,705.57	(14,294.92)	8,000.00	(6,294.92)	1,231,410.65	1,107,144.78	1,247,705.57	1,231,410.65	1,190,747.47	1,247,705.57	1,190,747.47	-	1,247,705.57	
Supplies and Materials	1,116,228.57	-	1,116,228.57	(1,116,228.57)	-	(1,116,228.57)	-	-	-	-	1,040,691.65	1,040,691.65	1,040,691.65	-	1,040,691.65	
Total Undist. Expend. - Edu. Media Serv./Sch. Library	1,116,228.57	-	1,116,228.57	(1,116,228.57)	-	(1,116,228.57)	-	-	-	-	1,040,691.65	1,040,691.65	1,040,691.65	-	1,040,691.65	

CITY OF VINELAND SCHOOL DISTRICT  
 COMBINING BUDGET HARRISON SCHEDULE  
 GENERAL FUND  
 FOR FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund 11 - 13	Blended Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Fund 15	Total General Fund
Undist. Expend. - Instructional Staff Training Serv.	\$ 226,970.59	\$ -	\$ 226,970.59	\$ 3,721.79	\$ -	\$ 3,721.79	\$ 230,692.38	\$ -	\$ 230,692.38	\$ 230,692.38	\$ -	\$ 230,692.38
Salaries of Supervisors of Instruction	87,400.00	-	87,400.00	(48,943.00)	-	(48,943.00)	38,457.00	-	38,457.00	38,457.00	-	38,457.00
Purchased Professional - Educational Serv.	71,899.00	-	71,899.00	(24,575.72)	9,710.00	(14,865.72)	47,323.28	9,710.00	57,033.28	46,616.00	7,335.00	53,951.00
Other Purchased Prof. and Tech. Services	32,010.46	-	32,010.46	(13,045.00)	3,100.00	(9,945.00)	18,965.46	3,100.00	22,065.46	17,603.59	228.00	19,831.59
Other Purchased Services (400-500 series)	1,159.00	-	1,159.00	(3,282.82)	5,320.00	(7,195.82)	2,136.18	5,320.00	7,456.18	4,245.46	2,057.84	6,303.30
Supplies and Materials	462,630.07	-	462,630.07	(114,174.76)	(15,340.00)	(129,514.76)	348,455.31	(15,340.00)	333,115.31	348,325.53	9,820.84	358,146.37
Total Undist. Expend. - Instructional Staff Training Serv.												
Undist. Expend. - Supp. Serv. - General Admin.	421,778.00	-	421,778.00	5,114.95	-	5,114.95	426,892.95	-	426,892.95	426,892.95	-	426,892.95
Salaries	152,795.41	-	152,795.41	42,610.30	-	195,405.71	190,049.71	-	190,049.71	190,049.71	-	190,049.71
Legal Fees	95,000.00	-	95,000.00	(10,000.00)	-	85,000.00	85,000.00	-	85,000.00	85,000.00	-	85,000.00
Architectural/Engineering Services	100,000.00	-	100,000.00	6,555.87	-	106,555.87	106,555.87	-	106,555.87	106,555.87	-	106,555.87
Other Purchased Professional Services	10,500.00	-	10,500.00	(7,905.00)	-	2,595.00	2,595.00	-	2,595.00	2,595.00	-	2,595.00
Communications/Telephone	224,727.00	-	224,727.00	(85,208.33)	-	139,518.67	169,518.67	-	169,518.67	163,737.19	-	163,737.19
Computer Purchased Services	3,200.00	-	3,200.00	(3,000.00)	-	200.00	200.00	-	200.00	200.00	-	200.00
Other Purchased Services (400-500 series)	470,000.00	-	470,000.00	(2,000.00)	-	468,000.00	468,000.00	-	468,000.00	468,000.00	-	468,000.00
General Supplies	23,467.67	-	23,467.67	(2,700.00)	-	20,767.67	20,767.67	-	20,767.67	20,265.33	-	20,265.33
Materials	50,000.00	-	50,000.00	120,000.00	-	170,000.00	170,000.00	-	170,000.00	170,000.00	-	170,000.00
Judgments Against The School District	42,216.90	-	42,216.90	3,500.00	-	45,716.90	44,758.52	-	44,758.52	44,758.52	-	44,758.52
Miscellaneous Expenditures	12,150.00	-	12,150.00	(8,934.00)	-	3,216.00	3,156.00	-	3,156.00	3,156.00	-	3,156.00
BOE Membership Dues and Fees	1,606,457.33	-	1,606,457.33	87,034.50	-	1,693,491.83	1,693,491.83	-	1,693,491.83	1,678,413.24	-	1,678,413.24
Total Undist. Expend. - Supp. Serv. - General Admin.												
Undist. Expend. - Support Serv. - School Admin.	109,610.00	3,327,411.92	3,437,021.92	99,751.20	88,177.29	1,879,228.49	209,361.20	3,415,589.21	3,624,950.41	209,361.20	3,314,142.73	3,834,493.63
Salaries of Principals/Assistant Principals/Program Directors	64,177.00	1,567,467.00	1,631,644.00	32,088.43	13,738.34	45,826.77	96,246.43	1,581,206.34	1,677,450.77	96,246.43	1,485,410.67	1,773,861.19
Salaries of Secretarial and Clerical Assistants	3,957.00	126,079.64	130,036.64	(2,004.35)	(6,241.30)	(8,238.65)	3,957.00	128,473.29	132,430.29	3,100.00	107,639.42	130,739.42
Other Purchased Services (400-500 series)	5,010.00	2,800.00	7,810.00	(4,316.79)	(3,691.00)	(8,007.79)	689.21	28,009.00	29,696.79	689.21	28,009.00	30,385.99
Supplies and Materials	182,754.00	5,333,853.31	5,516,607.31	127,502.84	91,913.94	219,416.78	310,256.84	5,428,489.25	5,738,746.09	308,572.83	5,159,753.87	5,468,528.90
Undistributed Expenditures - Central Services												
Salaries	1,871,749.97	1,871,749.97	3,743,499.94	(108,379.64)	(108,379.64)	(216,759.28)	1,763,370.33	1,763,370.33	1,763,370.33	1,763,042.57	-	1,763,042.57
Purchased Professional Services	5,200.00	5,200.00	10,400.00	(1,400.00)	(1,400.00)	(2,800.00)	3,800.00	-	3,800.00	3,488.00	-	3,488.00
Purchased Technical Services	196,253.02	196,253.02	392,506.04	39,125.00	39,125.00	78,250.00	235,375.02	-	235,375.02	234,928.82	-	234,928.82
Misc. Purch. Services (400-500 Series) (O/T 594)	30,012.00	30,012.00	60,024.00	23,426.76	23,426.76	46,853.52	53,438.76	-	53,438.76	53,280.36	-	53,280.36
Supplies and Materials	22,214.38	22,214.38	44,428.76	(1,988.67)	(1,988.67)	(3,977.34)	20,845.71	-	20,845.71	19,837.23	-	19,837.23
Miscellaneous Expenditures	2,125,429.37	2,125,429.37	4,250,858.74	(48,936.50)	-	(97,873.00)	2,076,632.82	-	2,076,632.82	2,074,586.96	-	2,074,586.96
Total Undist. Expend. - Central Services												
Undistributed Expenditures - Admin. Info. Tech.												
Salaries	923,082.00	923,082.00	1,846,164.00	(326,541.74)	(326,541.74)	(653,083.48)	596,520.26	-	596,520.26	595,869.51	-	595,869.51
Purchased Professional Services	12,000.00	12,000.00	24,000.00	(1,400.00)	(1,400.00)	(2,800.00)	600.00	-	600.00	600.00	-	600.00
Purchased Technical Services	821,794.61	821,794.61	1,643,589.22	392,364.03	392,364.03	784,728.06	1,214,158.64	-	1,214,158.64	1,214,158.64	-	1,214,158.64
Misc. Purch. Services (400-500 Series)	312,876.49	312,876.49	625,752.98	42,058.00	42,058.00	84,116.00	354,934.49	-	354,934.49	274,110.38	-	274,110.38
Other Purchased Services (400-500 series)	577,147.59	577,147.59	1,154,295.18	16,995.23	16,995.23	33,990.46	594,142.82	-	594,142.82	592,088.07	-	592,088.07
Supplies and Materials	2,646,890.69	2,646,890.69	5,293,781.38	113,475.52	-	226,951.04	2,760,356.21	-	2,760,356.21	2,676,906.60	-	2,676,906.60
Total Undist. Expend. - Admin. Info. Tech.												
Undist. Expend. - Required Maintenance for School Facilities	2,977,374.36	2,977,374.36	5,954,748.72	(1,091,190.06)	(1,091,190.06)	(2,182,380.12)	1,986,184.30	-	1,986,184.30	1,832,201.04	-	1,832,201.04
Cleaning, Repair, and Maintenance Services	634,778.28	634,778.28	1,269,556.56	(193,455.08)	(193,455.08)	(386,910.16)	932,445.36	-	932,445.36	786,505.79	-	786,505.79
Transportation Services	3,012,126.04	3,012,126.04	6,024,252.08	(827,249.90)	(827,249.90)	(1,654,499.80)	2,079,427.66	-	2,079,427.66	2,026,706.85	-	2,026,706.85
Undist. Expend. - Custodial Services												
Salaries	4,527,241.00	389,395.00	4,916,636.00	30,647.00	13,976.27	44,623.27	4,557,888.00	403,371.27	4,961,259.27	4,545,018.90	371,960.19	4,917,219.09
Salaries of Non-Instructional Aides	528,836.72	528,836.72	1,057,673.44	33,319.89	33,319.89	66,639.78	33,319.89	-	33,319.89	33,266.15	-	33,266.15
Purchased Professional and Technical Services	442,252.71	442,252.71	884,505.42	186,528.28	186,528.28	373,056.56	715,365.00	-	715,365.00	625,365.00	-	625,365.00
Cleaning, Repair and Maintenance Services	135,416.63	135,416.63	270,833.26	(98,659.49)	(98,659.49)	(197,278.98)	383,393.22	-	383,393.22	249,500.42	-	249,500.42
Rental of Land, Building & Other than Lease Purchases	442,825.00	442,825.00	885,650.00	34,450.00	34,450.00	68,900.00	135,416.63	-	135,416.63	125,000.04	-	125,000.04
Other Purchased Property Services	975,000.00	975,000.00	1,950,000.00	27,059.29	27,059.29	54,118.58	477,275.00	-	477,275.00	451,729.13	-	451,729.13
Insurance	5,000.00	5,000.00	10,000.00	(3,384.12)	(3,384.12)	(6,768.24)	1,002,059.29	-	1,002,059.29	1,002,059.49	-	1,002,059.49
Miscellaneous Purchased Services	524,000.00	524,000.00	1,048,000.00	(6,884.00)	(6,884.00)	(13,768.00)	538,116.00	-	538,116.00	538,116.00	-	538,116.00
Computer Services	716,800.00	716,800.00	1,433,600.00	26,500.00	26,500.00	53,000.00	743,300.00	48,150.00	791,450.00	743,300.00	48,150.00	791,450.00
Energy - Natural Gas	3,705,332.76	3,705,332.76	7,410,665.52	131,703.96	131,703.96	263,407.92	3,837,036.72	-	3,837,036.72	3,837,036.72	-	3,837,036.72
Energy - Electricity	12,483.88	12,483.88	24,967.76	(4,632.38)	(4,632.38)	(9,264.76)	7,851.50	-	7,851.50	7,851.50	-	7,851.50
Energy - Oil	237,050.05	237,050.05	474,100.10	(118,398.53)	(118,398.53)	(236,796.06)	118,661.52	-	118,661.52	118,661.52	-	118,661.52
Total Undist. Expend. - Custodial Services												
Undist. Expend. - Care and Upkeep of Grounds	12,262,841.01	414,395.00	12,677,236.01	264,982.14	38,126.27	303,108.41	12,527,623.15	452,521.27	12,980,144.42	11,106,866.83	420,547.55	11,527,414.38
Cleaning, Repair, and Maintenance Services	30,000.00	30,000.00	60,000.00	(27,127.68)	(27,127.68)	(54,255.36)	2,872.32	-	2,872.32	2,872.32	-	2,872.32
Supplies and Materials	10,000.00	10,000.00	20,000.00	(7,052.51)	(7,052.51)	(14,105.02)	2,947.49	-	2,947.49	2,947.49	-	2,947.49
Total Undist. Expend. - Care and Upkeep of Grounds												
Total Undist. Expend.	40,000.00	40,000.00	80,000.00	(34,160.19)	(34,160.19)	(68,320.38)	5,819.81	-	5,819.81	5,819.81	-	5,819.81

See Accompanying Auditor's Report



CITY OF VINELAND SCHOOL DISTRICT  
 COMBINING BUDGET TRANSFER SCHEDULE  
 GENERAL FUND  
 FOR FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund 11 - 13	Blended Revenues Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Revenues Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Revenues Fund 15	Total General Fund	Operating Fund 11 - 13	Blended Revenues Fund 15	Total General Fund
<b>SPECIAL SCHOOLS</b>												
Accred. Even/Adult H.S./Post-Grad.-Inst.												
Salaries of Teachers												
Total Accred. Even/Adult H.S./Post-Grad.-Inst.												
<b>TOTAL SPECIAL SCHOOLS</b>												
Transfer of Funds to Charter Schools	3,423,276.00		3,423,276.00	672,004.00		672,004.00	4,095,280.00		4,095,280.00	3,935,226.00		3,935,226.00
<b>TOTAL EXPENDITURES</b>	74,084,289.79	100,932,594.43	175,016,884.22	267,779.00	451,460.00	719,239.00	74,352,078.79	101,384,054.43	175,736,133.22	84,820,657.08	97,984,945.31	182,785,602.39
Excess (Deficiency) of Revenues	86,087,888.21	(100,932,594.43)	(14,844,706.22)	(267,779.00)	(451,460.00)	(719,239.00)	85,820,109.21	(101,384,054.43)	(15,563,945.22)	93,921,036.75	(97,984,945.31)	(4,043,908.56)
<b>Over (Under) Expenditures</b>												
<b>Other Financing Sources:</b>												
Operating Transfer In:												
Contribution to SBB (School Based Budget) - General Fund		97,939,779.82	97,939,779.82		(306,085.00)	(306,085.00)		97,633,694.82	97,633,694.82		96,754,046.46	96,754,046.46
Contribution to SBB (School Based Budget) - Special Revenue Fund		2,894,159.00	2,894,159.00		757,545.00	757,545.00		3,651,704.00	3,651,704.00		2,814,815.16	2,814,815.16
Operating Transfer In - Special Revenue Fund - Inclusion												
Transfer to Sp. Revenue Fund - Board Contribution	(607,410.00)		(607,410.00)				(607,410.00)		(607,410.00)			(607,410.00)
Transfer to Food Service Fund - Board Contribution	(250,000.00)		(250,000.00)				(250,000.00)		(250,000.00)			(250,000.00)
Contribution to SBB (School Based Budget)	(89,697,324.82)		(89,697,324.82)	257,779.00		267,779.00	(89,429,545.82)		(89,429,545.82)			(89,429,545.82)
Total Other Financing Sources:	(89,554,734.82)		(89,554,734.82)	257,779.00	451,460.00	719,239.00	(99,286,355.82)		(98,443,000.00)		1,986,443.00	(96,577,495.16)
Excess (Deficiency) of Revenues and Other Financing Sources	(13,466,846.61)	(98,655.61)	(13,565,502.22)				(13,466,846.61)	(98,655.61)	(13,565,502.22)	(2,690,419.71)	603,916.31	(2,066,503.40)
<b>Over (Under) Expenditures and Other Financing Sources (Uses)</b>	23,243,479.02	54,577.95	23,298,056.97				23,243,479.02	54,577.95	23,298,056.97	23,243,479.02	54,577.95	23,298,056.97
Fund Balance, July 1												
Fund Balance, June 30	\$ 9,776,632.41	\$ (44,077.66)	\$ 9,732,554.75	\$ -	\$ -	\$ -	\$ 9,776,632.41	\$ (44,077.66)	\$ 9,732,554.75	\$ 20,553,069.31	\$ 658,484.26	\$ 21,211,553.57

**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Special Revenue Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Transfers / Modifications	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
State Sources	\$ 20,001,353.00	\$ 633,396.95	\$ 20,634,749.95	\$ 19,779,260.84	(855,489.11)
Federal Sources	5,467,175.00	2,421,674.23	7,888,849.23	6,855,008.54	(1,033,840.69)
Local Sources		157,652.12	157,652.12	94,423.29	(63,228.83)
<b>Total - Revenues</b>	<b>25,468,528.00</b>	<b>3,212,723.30</b>	<b>28,681,251.30</b>	<b>26,728,692.67</b>	<b>(1,952,558.63)</b>
<b>EXPENDITURES:</b>					
<b>Instruction:</b>					
Salaries of Teachers	2,902,750.00	572,183.61	3,474,933.61	3,169,911.81	305,021.80
Other Salaries for Instruction	714,883.00	(52,180.66)	662,702.34	649,772.92	12,929.42
Purchased Professional and Technical Services	250,000.00	375,000.00	625,000.00	625,000.00	-
Purchased Professional - Educational Services	253,926.00	181,998.84	435,924.84	286,761.17	149,163.67
Other Purchased Services (400-500 series)	66,852.00	32,569.00	99,421.00	74,074.20	25,346.80
General Supplies	188,651.00	702,336.74	890,987.74	619,254.56	271,733.18
Textbooks	32,543.00	4,814.00	37,357.00	27,255.10	10,101.90
Other Objects		12,112.00	12,112.00	4,794.30	7,317.70
<b>Total Instruction</b>	<b>4,409,605.00</b>	<b>1,828,833.53</b>	<b>6,238,438.53</b>	<b>5,456,824.06</b>	<b>781,614.47</b>
<b>Support Services:</b>					
Salaries of Supervisors of Instruction	221,206.00	3,000.00	224,206.00	223,826.64	379.36
Salaries of Program Directors	204,418.00	6,000.00	210,418.00	209,968.48	449.52
Salaries of Other Professional Staff	1,468,084.00	108,021.75	1,576,105.75	1,508,784.15	67,321.60
Salaries of Secretarial and Clerical Assistants	197,187.00	42,850.00	240,037.00	199,601.03	40,435.97
Other Salaries	260,210.00	74,701.42	334,911.42	323,546.26	11,365.16
Salaries of Community Parent Involvement Spec	56,494.00		56,494.00	56,243.00	251.00
Salaries - Master Teachers	392,601.00	(75,500.00)	317,101.00	296,393.17	20,707.83
Personal Services - Employee Benefits	2,777,856.00	(587,994.36)	2,189,861.64	2,151,471.35	38,390.29
Purchased Educational Services-Contracted Pre-K	11,292,430.00	404,940.00	11,697,370.00	11,346,362.18	351,007.82
Other Purchased Professional Educational Services	957,639.00	268,428.00	1,226,067.00	987,734.86	238,332.14
Other Purchased Professional Services	170,000.00	47,011.00	217,011.00	178,874.14	38,136.86
Rentals	14,400.00		14,400.00	11,418.77	2,981.23

**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Special Revenue Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Transfers / Modifications	Final Budget	Actual	Variance Final to Actual
<b>EXPENDITURES (CONT'D):</b>					
Support Services (Cont'd):					
Other Purchased Services (400-500 series)	\$ 32,276.00	\$ 22,513.44	\$ 54,789.44	\$ 34,692.45	\$ 20,096.99
Contracted Services - Transportation	1,374,690.00	(45,359.00)	1,329,331.00	1,191,427.20	137,903.80
Travel	1,000.00	5,882.00	6,882.00	4,798.30	2,083.70
Supplies and Materials	109,228.00	280,722.52	389,950.52	287,953.90	101,996.62
<b>Total Support Services</b>	<b>19,529,719.00</b>	<b>555,216.77</b>	<b>20,084,935.77</b>	<b>19,013,095.88</b>	<b>1,071,839.89</b>
Facilities Acquisition and Construction Services:					
Instructional Equipment		36,128.00	36,128.00	34,597.17	1,530.83
Non-Instructional Equipment		35,000.00	35,000.00	16,770.40	18,229.60
<b>Total Facilities Acquisition and Construction Services</b>	<b>-</b>	<b>71,128.00</b>	<b>71,128.00</b>	<b>51,367.57</b>	<b>19,760.43</b>
<b>Total Expenditures</b>	<b>23,939,324.00</b>	<b>2,455,178.30</b>	<b>26,394,502.30</b>	<b>24,521,287.51</b>	<b>1,873,214.79</b>
Other Financing Sources (Uses):					
Transfer from General Fund	607,410.00		607,410.00	607,410.00	-
Contributions to School Based Budgets	(2,136,614.00)	(757,545.00)	(2,894,159.00)	(2,814,815.16)	79,343.84
<b>Total Other Financing Sources (Uses)</b>	<b>(1,529,204.00)</b>	<b>(757,545.00)</b>	<b>(2,286,749.00)</b>	<b>(2,207,405.16)</b>	<b>79,343.84</b>
<b>Total Expenditures and Other Financing Sources (Uses)</b>	<b>25,468,528.00</b>	<b>3,212,723.30</b>	<b>28,681,251.30</b>	<b>26,728,692.67</b>	<b>1,952,558.63</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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## **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, 2015

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)	\$ 178,741,693.83	\$ 26,728,692.67
Difference - budget to GAAP: Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		(172,306.28)
Unexpended Preschool Education Aid		(397,455.27)
The Final State Aid payments for the Year Ended June 30, 2014 that were delayed until July 2014 were recorded as budgetary revenue for the year ended June 30, 2014 but are not recognized under GAAP until the year ended June 30,2015	13,415,129.20	1,904,567.80
The Final State Aid payments for the Year Ended June 30, 2015 that were delayed until July 2015 were recorded as budgetary revenue for the year ended June 30, 2015 but are not recognized under GAAP until the year ended June 30,2016	<u>(13,450,545.50)</u>	<u>(1,872,847.50)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$ 178,706,277.53</u>	<u>\$ 26,190,651.42</u>
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule (C-series)	<u>\$ 182,785,602.39</u>	<u>\$ 26,728,692.67</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.		(172,306.28)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$ 182,785,602.39</u>	<u>\$ 26,556,386.39</u>

See Accompanying Auditor's Report

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



**CITY OF VINELAND BOARD OF EDUCATION**  
**Schedule of the District's Proportionate Share of the Net Pension Liability**  
**Public Employee Retirement System**  
**Last Two Fiscal Years**

	<u>2014</u>	<u>2013</u>
District's proportion of the net pension liability (asset)	0.3285353451%	0.3337218530%
District's proportionate of the net pension liability (asset)	\$ 61,510,802	\$ 63,780,877
District's covered payroll	\$ 21,762,367	\$ 22,551,303
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	282.65%	282.83%
Plan fiduciary net position as a percentage of the total pension liability	52.08%	48.72%

Source: GASB 68 report on Public Employees' Retirement System; District records

Note: This schedule is required by GASB 68 to be show information for a 10 year period. However, information is only currently available for two years. Additional years will be presented as they become available.

**CITY OF VINELAND BOARD OF EDUCATION**  
**Schedule of District Contributions**  
**Public Employee Retirement System**  
**Last Two Fiscal Years**

	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 2,708,398	\$ 2,514,526
Contributions in relation to the contractually required contribution	<u>2,708,398</u>	<u>2,514,526</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 21,762,367	\$ 22,551,303
Contributions as a percentage of covered-employee payroll	12.45%	11.15%

Source: GASB 68 report on Public Employees' Retirement System; District records

Note: This schedule is required by GASB 68 to be show information for a 10 year period.  
However, information is only currently available for two years.  
Additional years will be presented as they become available.



**CITY OF VINELAND BOARD OF EDUCATION**  
**Schedule of the District's Proportionate Share of the Net Pension Liability**  
**Teachers' Pension and Annuity Fund**  
**Last Two Fiscal Years**

	<u>2014</u>	<u>2013</u>
District's proportion of the net pension liability (asset)	0.00%	0.00%
District's proportionate of the net pension liability (asset)	\$ -	\$ -
State's proportionate share of the net pension liability (asset) associated with the District	<u>393,416,923</u>	<u>362,701,861</u>
Total	<u>\$ 393,416,923</u>	<u>\$ 362,701,861</u>
District's covered payroll	\$ 70,735,057	\$ 70,291,392
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	33.64%	33.76%

Source: GASB 68 report on Public Employees' Retirement System; District records

Note: This schedule is required by GASB 68 to be show information for a 10 year period. However, information is only currently available for two years. Additional years will be presented as they become available.

**CITY OF VINELAND BOARD OF EDUCATION**  
**Schedule of District Contributions**  
**Teachers' Pension and Annuity Fund**  
**Last Two Fiscal Years**

	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 3,126,833	\$ 4,648,057
Contributions in relation to the contractually required contribution	<u>3,126,833</u>	<u>4,648,057</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 70,735,057	\$ 70,291,392
Contributions as a percentage of covered-employee payroll	4.42%	6.61%

Source: GASB 68 report on Teachers' Pension and Annuity Fund; District records

Note: This schedule is required by GASB 68 to be show information for a 10 year period.  
However, information is only currently available for two years.  
Additional years will be presented as they become available.

**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Schedule of Funding Progress for the OPEB Plan  
 For the Fiscal Year Ended June 30, 2015

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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	5.0%
7/1/2010	-	1,088,092.00	1,088,092.00	0%	106,492,704.00	1.0%
7/1/2013	-	994,684.00	994,684.00	0%	102,934,273.00	1.0%
7/1/2014	-	994,684.00	994,684.00	0%	102,934,273.00	1.0%

See Accompanying Auditor's Report

**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Schedule of Employer Contributions to the OPEB Plan  
 For the Fiscal Year Ended June 30, 2015

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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>	<b>End of Year Net OPEB Obligation</b>
7/1/2008	\$ 443,028.00	\$ 177,541.00	40.1%	\$ 265,487.00
7/1/2009	430,687.00	169,645.00	39.4%	526,529.00
7/1/2010	418,554.00	137,262.00	32.8%	807,821.00
7/1/2011	7,318.00	78,931.00	1078.6%	736,208.00
7/1/2012	10,647.00	52,734.00	495.3%	694,121.00
7/1/2013	12,604.00	74,303.00	589.5%	632,422.00
7/1/2014	14,419.00	50,236.00	348.4%	596,605.00
7/1/2015	16,169.00	65,000.00	402.0%	547,774.00

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**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Notes to Required Supplementary Information - OPEB Plan  
 For the Fiscal Year Ended June 30, 2015

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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, 2014
Actuarial Cost Method	Entry age normal
Amortization Method	Level dollar amounts
Remaining Amortization Period	24 years
Actuarial Assumptions:	
Investment Rate of Return	3.5% compounded annually
Rate of Salary Increases	3.5% 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, 2015

	Operating Fund Fund 11-13, 18	Blended Resource Fund 15	Total General Fund
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 3,067,188.91	\$ 731,757.04	\$ 3,798,945.95
Interfund Accounts Receivable	4,515,507.63		4,515,507.63
Intergovernmental Accounts Receivable State	14,565,555.61		14,565,555.61
Other Accounts Receivable	1,445,822.95		1,445,822.95
<b>Total Assets</b>	<b><u>\$ 23,594,075.10</u></b>	<b><u>\$ 731,757.04</u></b>	<b><u>\$ 24,325,832.14</u></b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 3,041,015.79	\$ 73,262.78	\$ 3,114,278.57
<b>Total Liabilities</b>	<b><u>\$ 3,041,015.79</u></b>	<b><u>\$ 73,262.78</u></b>	<b><u>\$ 3,114,278.57</u></b>
<b>Fund Balances:</b>			
<b>Restricted Fund Balance:</b>			
Capital Reserve	556,550.00		556,550.00
Reserve for Excess Surplus	6,358,477.26		6,358,477.26
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	8,202,919.18		8,202,919.18
<b>Assigned Fund Balance:</b>			
Encumbrances	1,477,805.31	658,494.26	2,136,299.57
Designated for Subsequent Year's Expenditures	422,559.82		422,559.82
Unassigned Fund Balance	3,534,747.74		3,534,747.74
<b>Total Fund Balances</b>	<b><u>20,553,059.31</u></b>	<b><u>658,494.26</u></b>	<b><u>21,211,553.57</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 23,594,075.10</u></b>	<b><u>\$ 731,757.04</u></b>	<b><u>\$ 24,325,832.14</u></b>

See Accompanying Auditor's Report

**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, 2015

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	\$ 98,298,399.42		\$ 95,661,206.06	\$ 2,637,193.36
General Fund Reserve for Encumbrances as of June 30, 2014	92,840.40		92,840.40	-
Combined General Fund Contribution and State Resources	<u>98,391,239.82</u>	<u>97.14%</u>	<u>95,754,046.46</u>	<u>2,637,193.36</u>
Restricted Federal Resources:				
Title I	2,458,280.00		2,390,890.40	67,389.60
Title II	435,879.00		423,924.76	11,954.24
	<u>2,894,159.00</u>	<u>2.86%</u>	<u>2,814,815.16</u>	<u>79,343.84</u>
Total Restricted Federal Resources	<u>2,894,159.00</u>	<u>2.86%</u>	<u>2,814,815.16</u>	<u>79,343.84</u>
Totals	<u>\$ 101,285,398.82</u>	<u>100.00%</u>	<u>\$ 98,568,861.62</u>	<u>\$ 2,716,537.20</u>

See Accompanying Auditor's Report

**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, 2015

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	\$ 15,430,152.35		\$ 14,888,275.63	\$ 541,876.72
General Fund Reserve for Encumbrances as of June 30, 2014	<u>17,280.33</u>		<u>17,280.33</u>	<u>-</u>
Combined General Fund Contribution and State Resources	<u>15,447,432.68</u>	<u>95.45%</u>	<u>14,905,555.96</u>	<u>541,876.72</u>
Restricted Federal Resources:				
Title I	625,513.00		602,980.89	22,532.11
Title II	<u>110,911.00</u>		<u>106,893.65</u>	<u>4,017.35</u>
	<u>736,424.00</u>	<u>4.55%</u>	<u>709,874.54</u>	<u>26,549.46</u>
Total Restricted Federal Resources	<u>736,424.00</u>	<u>4.55%</u>	<u>709,874.54</u>	<u>26,549.46</u>
Totals	<u>\$ 16,183,856.68</u>	<u>100.00%</u>	<u>\$ 15,615,430.50</u>	<u>\$ 568,426.18</u>

See Accompanying Auditor's Report

**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, 2015

SCHOOL: VINELAND HIGH SCHOOL NORTH

<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	\$ 13,003,402.30		\$ 12,611,959.68	\$ 391,442.62
General Fund Reserve for Encumbrances as of June 30, 2014	<u>4,977.68</u>		<u>4,977.68</u>	<u>-</u>
Combined General Fund Contribution and State Resources	<u>13,008,379.98</u>	<u>100.00%</u>	<u>12,616,937.36</u>	<u>391,442.62</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>\$ 13,008,379.98</u>	<u>100.00%</u>	<u>\$ 12,616,937.36</u>	<u>\$ 391,442.62</u>

See Accompanying Auditor's Report

**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, 2015

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	\$ 5,475,218.95		\$ 5,297,107.51	\$ 178,111.44
General Fund Reserve for Encumbrances as of June 30, 2014	6,491.54		6,491.54	-
Combined General Fund Contribution and State Resources	<u>5,481,710.49</u>	<u>96.72%</u>	<u>5,303,599.05</u>	<u>178,111.44</u>
Restricted Federal Resources:				
Title I	158,078.00		152,930.70	5,147.30
Title II	28,029.00		27,124.99	904.01
	<u>186,107.00</u>	<u>3.28%</u>	<u>180,055.69</u>	<u>6,051.31</u>
Total Restricted Federal Resources	<u>186,107.00</u>	<u>3.28%</u>	<u>180,055.69</u>	<u>6,051.31</u>
Totals	<u>\$ 5,667,817.49</u>	<u>100.00%</u>	<u>\$ 5,483,654.74</u>	<u>\$ 184,162.75</u>

See Accompanying Auditor's Report

**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, 2015

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	\$ 6,872,136.49		\$ 6,817,865.71	\$ 54,270.78
General Fund Reserve for Encumbrances as of June 30, 2014	176.40		176.40	-
Combined General Fund Contribution and State Resources	<u>6,872,312.89</u>	<u>97.49%</u>	<u>6,818,042.11</u>	<u>54,270.78</u>
Restricted Federal Resources:				
Title I	150,004.00		148,814.42	1,189.58
Title II	26,597.00		26,384.77	212.23
	<u>176,601.00</u>	<u>2.51%</u>	<u>175,199.19</u>	<u>1,401.81</u>
Total Restricted Federal Resources	<u>176,601.00</u>	<u>2.51%</u>	<u>175,199.19</u>	<u>1,401.81</u>
Totals	<u>\$ 7,048,913.89</u>	<u>100.00%</u>	<u>\$ 6,993,241.30</u>	<u>\$ 55,672.59</u>

See Accompanying Auditor's Report



**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, 2015

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	\$ 3,356,880.38		\$ 3,273,360.69	\$ 83,519.69
General Fund Reserve for Encumbrances as of June 30, 2014	2,033.62		2,033.62	-
Combined General Fund Contribution and State Resources	<u>3,358,914.00</u>	<u>96.23%</u>	<u>3,275,394.31</u>	<u>83,519.69</u>
Restricted Federal Resources:				
Title I	111,759.00		108,914.01	2,844.99
Title II	19,816.00		19,308.24	507.76
	<u>131,575.00</u>	<u>3.77%</u>	<u>128,222.25</u>	<u>3,352.75</u>
Total Restricted Federal Resources	<u>131,575.00</u>	<u>3.77%</u>	<u>128,222.25</u>	<u>3,352.75</u>
Totals	<u>\$ 3,490,489.00</u>	<u>100.00%</u>	<u>\$ 3,403,616.56</u>	<u>\$ 86,872.44</u>

See Accompanying Auditor's Report

**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, 2015

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	\$ 6,231,460.45		\$ 6,164,301.63	\$ 67,158.82
General Fund Reserve for Encumbrances as of June 30, 2014	6,626.97		6,626.97	-
Combined General Fund Contribution and State Resources	<u>6,238,087.42</u>	<u>96.99%</u>	<u>6,170,928.60</u>	<u>67,158.82</u>
Restricted Federal Resources:				
Title I	164,452.00		162,574.76	1,877.24
Title II	29,159.00		28,829.02	329.98
	<u>193,611.00</u>	<u>3.01%</u>	<u>191,403.78</u>	<u>2,207.22</u>
Total Restricted Federal Resources	<u>193,611.00</u>	<u>3.01%</u>	<u>191,403.78</u>	<u>2,207.22</u>
Totals	<u>\$ 6,431,698.42</u>	<u>100.00%</u>	<u>\$ 6,362,332.38</u>	<u>\$ 69,366.04</u>

See Accompanying Auditor's Report

**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, 2015

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	\$ 6,062,789.21		\$ 5,749,737.90	\$ 313,051.31
General Fund Reserve for Encumbrances as of June 30, 2014	2,437.13		2,437.13	-
Combined General Fund Contribution and State Resources	<u>6,065,226.34</u>	<u>97.28%</u>	<u>5,752,175.03</u>	<u>313,051.31</u>
Restricted Federal Resources:				
Title I	144,055.00		136,603.69	7,451.31
Title II	25,542.00		24,219.47	1,322.53
	<u>169,597.00</u>	<u>2.72%</u>	<u>160,823.16</u>	<u>8,773.84</u>
Total Restricted Federal Resources	<u>169,597.00</u>	<u>2.72%</u>	<u>160,823.16</u>	<u>8,773.84</u>
Totals	<u>\$ 6,234,823.34</u>	<u>100.00%</u>	<u>\$ 5,912,998.19</u>	<u>\$ 321,825.15</u>

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**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, 2015

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	\$ 4,995,867.41		\$ 4,862,144.17	\$ 133,723.24
General Fund Reserve for Encumbrances as of June 30, 2014	4,036.49		4,036.49	-
Combined General Fund Contribution and State Resources	<u>4,999,903.90</u>	<u>96.34%</u>	<u>4,866,180.66</u>	<u>133,723.24</u>
Restricted Federal Resources:				
Title I	161,477.00		157,068.82	4,408.18
Title II	28,632.00		27,852.42	779.58
	<u>190,109.00</u>	<u>3.66%</u>	<u>184,921.24</u>	<u>5,187.76</u>
Total Restricted Federal Resources	<u>190,109.00</u>	<u>3.66%</u>	<u>184,921.24</u>	<u>5,187.76</u>
Totals	<u>\$ 5,190,012.90</u>	<u>100.00%</u>	<u>\$ 5,051,101.90</u>	<u>\$ 138,911.00</u>

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**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, 2015

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	\$ 4,696,237.13		\$ 4,542,548.45	\$ 153,688.68
General Fund Reserve for Encumbrances as of June 30, 2014	2,948.40		2,948.40	-
Combined General Fund Contribution and State Resources	<u>4,699,185.53</u>	<u>97.30%</u>	<u>4,545,496.85</u>	<u>153,688.68</u>
Restricted Federal Resources:				
Title I	110,909.00		107,234.32	3,674.68
Title II	19,665.00		19,009.95	655.05
	<u>130,574.00</u>	<u>2.70%</u>	<u>126,244.27</u>	<u>4,329.73</u>
Total Restricted Federal Resources	<u>130,574.00</u>	<u>2.70%</u>	<u>126,244.27</u>	<u>4,329.73</u>
Totals	<u>\$ 4,829,759.53</u>	<u>100.00%</u>	<u>\$ 4,671,741.12</u>	<u>\$ 158,018.41</u>

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**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, 2015

SCHOOL: LEUCHTER 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	\$ 2,521,471.99		\$ 2,444,286.17	\$ 77,185.82
General Fund Reserve for Encumbrances as of June 30, 2014	10,863.01		10,863.01	-
Combined General Fund Contribution and State Resources	<u>2,532,335.00</u>	<u>100.00%</u>	<u>2,455,149.18</u>	<u>77,185.82</u>
Restricted Federal Resources:				
Title I				
Title II				
	-		-	-
Total Restricted Federal Resources	-		-	-
Totals	<u>\$ 2,532,335.00</u>	<u>100.00%</u>	<u>\$ 2,455,149.18</u>	<u>\$ 77,185.82</u>

See Accompanying Auditor's Report

**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, 2015

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	\$ 5,003,348.76		\$ 4,919,926.29	\$ 83,422.47
General Fund Reserve for Encumbrances as of June 30, 2014	4,795.41		4,795.41	-
Combined General Fund Contribution and State Resources	<u>5,008,144.17</u>	<u>95.76%</u>	<u>4,924,721.70</u>	<u>83,422.47</u>
Restricted Federal Resources:				
Title I	188,248.00		184,987.05	3,260.95
Title II	33,378.00		32,798.28	579.72
	<u>221,626.00</u>	<u>4.24%</u>	<u>217,785.33</u>	<u>3,840.67</u>
Total Restricted Federal Resources	<u>221,626.00</u>	<u>4.24%</u>	<u>217,785.33</u>	<u>3,840.67</u>
Totals	<u>\$ 5,229,770.17</u>	<u>100.00%</u>	<u>\$ 5,142,507.03</u>	<u>\$ 87,263.14</u>

See Accompanying Auditor's Report

**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, 2015

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	\$ 7,205,644.81		\$ 7,047,888.01	\$ 157,756.80
General Fund Reserve for Encumbrances as of June 30, 2014	15,387.53		15,387.53	-
Combined General Fund Contribution and State Resources	<u>7,221,032.34</u>	<u>95.35%</u>	<u>7,063,275.54</u>	<u>157,756.80</u>
Restricted Federal Resources:				
Title I	299,159.00		292,438.05	6,720.95
Title II	53,044.00		51,852.94	1,191.06
	<u>352,203.00</u>	<u>4.65%</u>	<u>344,290.99</u>	<u>7,912.01</u>
Total Restricted Federal Resources	<u>352,203.00</u>	<u>4.65%</u>	<u>344,290.99</u>	<u>7,912.01</u>
Totals	<u>\$ 7,573,235.34</u>	<u>100.00%</u>	<u>\$ 7,407,566.53</u>	<u>\$ 165,668.81</u>

See Accompanying Auditor's Report



**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, 2015

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	\$ 5,592,677.48		\$ 5,449,694.63	\$ 142,982.85
General Fund Reserve for Encumbrances as of June 30, 2014	5,233.42		5,233.42	-
Combined General Fund Contribution and State Resources	<u>5,597,910.90</u>	<u>97.60%</u>	<u>5,454,928.05</u>	<u>142,982.85</u>
Restricted Federal Resources:				
Title I	116,858.00		113,802.32	3,055.68
Title II	20,720.00		20,180.76	539.24
	<u>137,578.00</u>	<u>2.40%</u>	<u>133,983.08</u>	<u>3,594.92</u>
Total Restricted Federal Resources	<u>137,578.00</u>	<u>2.40%</u>	<u>133,983.08</u>	<u>3,594.92</u>
Totals	<u>\$ 5,735,488.90</u>	<u>100.00%</u>	<u>\$ 5,588,911.13</u>	<u>\$ 146,577.77</u>

See Accompanying Auditor's Report

**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, 2015

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	\$ 5,911,886.47		\$ 5,702,606.81	\$ 209,279.66
General Fund Reserve for Encumbrances as of June 30, 2014	5,372.10		5,372.10	-
Combined General Fund Contribution and State Resources	<u>5,917,258.57</u>	<u>97.65%</u>	<u>5,707,978.91</u>	<u>209,279.66</u>
Restricted Federal Resources:				
Title I	121,108.00		116,820.45	4,287.55
Title II	21,474.00		20,723.68	750.32
	<u>142,582.00</u>	<u>2.35%</u>	<u>137,544.13</u>	<u>5,037.87</u>
Total Restricted Federal Resources	<u>142,582.00</u>	<u>2.35%</u>	<u>137,544.13</u>	<u>5,037.87</u>
Totals	<u>\$ 6,059,840.57</u>	<u>100.00%</u>	<u>\$ 5,845,523.04</u>	<u>\$ 214,317.53</u>

See Accompanying Auditor's Report

**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, 2015

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	\$ 5,939,225.24		\$ 5,889,502.78	\$ 49,722.46
General Fund Reserve for Encumbrances as of June 30, 2014	4,180.37		4,180.37	-
Combined General Fund Contribution and State Resources	<u>5,943,405.61</u>	<u>97.93%</u>	<u>5,893,683.15</u>	<u>49,722.46</u>
Restricted Federal Resources:				
Title I	106,660.00		105,720.92	939.08
Title II	18,912.00		18,746.59	165.41
	<u>125,572.00</u>	<u>2.07%</u>	<u>124,467.51</u>	<u>1,104.49</u>
Total Restricted Federal Resources	<u>125,572.00</u>	<u>2.07%</u>	<u>124,467.51</u>	<u>1,104.49</u>
Totals	<u>\$ 6,068,977.61</u>	<u>100.00%</u>	<u>\$ 6,018,150.66</u>	<u>\$ 50,826.95</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

DISTRICT WIDE

	2015				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
<b>Regular Programs - Instruction</b>					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 2,425,297.00	\$ (32,981.03)	\$ 2,392,315.97	\$ 2,388,712.63	\$ 3,603.34
Grades 1-5 Salaries of Teachers	13,087,779.00	16,429.26	13,104,208.26	13,055,627.53	48,580.73
Grades 6-8 Salaries of Teachers	9,167,974.00	(11,277.28)	9,156,696.72	9,072,675.51	84,021.21
Grades 9-12 Salaries of Teachers	10,207,253.00	(60,701.57)	10,146,551.43	9,889,313.15	257,238.28
<b>Regular Programs - Undistributed Instruction:</b>					
Other Salaries for Instruction	882,874.00	(9,381.83)	873,492.17	850,619.71	22,872.46
Other Purchased Services	290,628.00	3,763.61	294,391.61	251,283.71	43,107.90
General Supplies	2,278,464.99	164,938.58	2,443,403.57	2,180,964.56	262,439.01
Textbooks	80,350.00	(17,180.00)	63,170.00	34,501.59	28,668.41
Other Objects	7,000.00	(340.00)	6,660.00	6,510.00	150.00
<b>Total Regular Programs - Instruction</b>	<b>38,427,619.99</b>	<b>53,269.74</b>	<b>38,480,889.73</b>	<b>37,730,208.39</b>	<b>750,681.34</b>
<b>Special Education - Instruction:</b>					
Cognitive - Mild:					
Salaries of Teachers	430,547.00	(15,000.00)	415,547.00	355,034.74	60,512.26
Other Salaries for Instruction	441,213.00	(14,868.62)	426,344.38	371,445.57	54,898.81
Other Purchased Services (400-500 series)	7,526.00	(4,101.16)	3,424.84	-	3,424.84
General Supplies	36,245.00	8,175.00	44,420.00	36,306.65	8,113.35
Textbooks	3,000.00	(3,000.00)	-	-	-
Other Objects	7,400.00	(1,073.84)	6,326.16	4,612.11	1,714.05
<b>Total Cognitive - Mild</b>	<b>925,931.00</b>	<b>(29,868.62)</b>	<b>896,062.38</b>	<b>767,399.07</b>	<b>128,663.31</b>
Cognitive - Moderate:					
Salaries of Teachers	432,003.00	(26,154.35)	405,848.65	403,641.13	2,207.52
Other Salaries for Instruction	393,153.00	10,125.31	403,278.31	373,507.91	29,770.40
Other Purchased Services (400-500 series)	6,150.00	-	6,150.00	300.00	5,850.00
General Supplies	20,080.00	470.00	20,550.00	17,172.01	3,377.99
Textbooks	800.00	(500.00)	300.00	251.51	48.49
Other Objects	5,564.00	30.00	5,594.00	4,319.28	1,274.72
<b>Total Cognitive - Moderate</b>	<b>857,750.00</b>	<b>(16,029.04)</b>	<b>841,720.96</b>	<b>799,191.84</b>	<b>42,529.12</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	1,856,486.00	(111,878.40)	1,744,607.60	1,625,095.94	119,511.66
Other Salaries for Instruction	895,534.00	14,786.77	910,320.77	857,354.45	52,966.32
Other Purchased Services (400-500 series)	7,950.00	-	7,950.00	60.00	7,890.00
General Supplies	111,787.23	-	111,787.23	98,329.35	13,457.88
Textbooks	8,250.00	-	8,250.00	6,459.18	1,790.82
Other Objects	6,831.22	-	6,831.22	2,507.34	4,323.88
<b>Total Learning and/or Language Disabilities</b>	<b>2,886,838.45</b>	<b>(97,091.63)</b>	<b>2,789,746.82</b>	<b>2,589,806.26</b>	<b>199,940.56</b>
Auditory Impairments:					
Salaries of Teachers	256,584.00	-	256,584.00	202,906.24	53,677.76
Other Salaries for Instruction	471,184.00	(15,495.42)	455,688.58	440,876.58	14,812.00
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	3,500.00	-	3,500.00	-	3,500.00
General Supplies	25,539.10	-	25,539.10	21,804.54	3,734.56
Textbooks	1,800.00	-	1,800.00	-	1,800.00
Other Objects	1,300.00	-	1,300.00	1,281.39	18.61
<b>Total Auditory Impairments</b>	<b>759,907.10</b>	<b>(15,495.42)</b>	<b>744,411.68</b>	<b>666,868.75</b>	<b>77,542.93</b>
Behavioral Disabilities:					
Salaries of Teachers	866,953.00	(51,802.80)	815,150.20	705,216.97	109,933.23
Other Salaries for Instruction	615,009.00	(34,015.56)	580,993.44	491,123.50	89,869.94
Purchased Professional-Educational Services	400.00	-	400.00	-	400.00
Other Purchased Services (400-500 series)	4,950.00	(2,200.00)	2,750.00	960.00	1,790.00
General Supplies	49,804.93	3,550.00	53,354.93	50,345.26	3,009.67
Textbooks	2,500.00	(800.00)	1,700.00	996.60	703.40
Other Objects	8,460.00	-	8,460.00	6,568.67	1,891.33
<b>Total Behavioral Disabilities</b>	<b>1,548,076.93</b>	<b>(85,268.36)</b>	<b>1,462,808.57</b>	<b>1,255,211.00</b>	<b>207,597.57</b>
Resource Room/Resource Center:					
Salaries of Teachers	7,520,727.00	(130,772.53)	7,389,954.47	7,113,115.69	276,838.78
Other Salaries for Instruction	1,186,087.00	(47,701.30)	1,138,385.70	1,068,575.38	69,810.32
Purchased Professional-Educational Services	-	-	-	-	-
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,000.00	-	5,000.00	-	5,000.00
General Supplies	189,509.95	(7,802.88)	181,707.07	144,188.77	37,518.30
Textbooks	11,290.00	(2,050.00)	9,240.00	2,719.96	6,520.04
Other Objects	25,691.42	(33.14)	25,658.28	10,964.53	14,693.75
<b>Total Resource Room/Resource Center</b>	<b>8,938,305.37</b>	<b>(188,359.85)</b>	<b>8,749,945.52</b>	<b>8,339,564.33</b>	<b>410,381.19</b>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

DISTRICT WIDE

	2015				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Autism:					
Salaries of Teachers	738,945.00	17,573.23	\$ 756,518.23	735,180.23	\$ 21,338.00
Other Salaries for Instruction	778,750.00	(100,743.77)	678,006.23	657,987.82	20,018.41
Other Purchased Services (400-500 series)	5,600.00	-	5,600.00	-	5,600.00
General Supplies	63,160.00	(14,000.00)	49,160.00	47,428.36	1,731.64
Textbooks	8,900.00	(6,000.00)	2,900.00	1,853.50	1,046.50
Other Objects	10,850.00	-	10,850.00	6,398.85	4,451.15
Total Autism	<u>1,606,205.00</u>	<u>(103,170.54)</u>	<u>1,503,034.46</u>	<u>1,448,848.76</u>	<u>54,185.70</u>
Total Special Education - Instruction	<u>17,523,013.85</u>	<u>(535,283.46)</u>	<u>16,987,730.39</u>	<u>15,866,890.01</u>	<u>1,120,840.38</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	2,833,910.00	65,537.63	2,899,447.63	2,737,372.11	162,075.52
General Supplies	14,269.84	(37.38)	14,232.46	10,831.52	3,400.94
Total Basic Skills/Remedial - Instruction	<u>2,848,179.84</u>	<u>65,500.25</u>	<u>2,913,680.09</u>	<u>2,748,203.63</u>	<u>165,476.46</u>
Bilingual Education - Instruction:					
Salaries of Teachers	2,656,925.00	94,068.94	2,750,993.94	2,624,826.90	126,167.04
Other Salaries for Instruction	100,330.00	4,362.99	104,692.99	86,850.33	17,842.66
General Supplies	47,050.00	-	47,050.00	33,113.03	13,936.97
Total Bilingual Education - Instruction	<u>2,804,305.00</u>	<u>98,431.93</u>	<u>2,902,736.93</u>	<u>2,744,790.26</u>	<u>157,946.67</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	328,402.00	6,461.00	334,863.00	283,324.24	51,538.76
Purchased Services	29,350.00	12,530.00	41,880.00	35,515.19	6,364.81
Supplies & Materials	4,850.00	4,810.00	9,660.00	7,107.75	2,552.25
Other Objects	4,900.00	(800.00)	4,100.00	1,282.31	2,817.69
Total School Sponsored Cocurricular Activities - Instruction	<u>367,502.00</u>	<u>23,001.00</u>	<u>390,503.00</u>	<u>327,229.49</u>	<u>63,273.51</u>
School Sponsored Athletics - Instruction:					
Salaries	614,272.90	(4,167.10)	610,105.80	592,759.30	17,346.50
Purchased Services (300-500 Series)	139,987.12	(25,268.00)	114,719.12	114,116.25	602.87
Supplies & Materials	73,843.00	33,000.00	106,843.00	103,870.34	2,972.66
Other Objects	7,350.00	(5,200.00)	2,150.00	2,150.00	-
Total School Sponsored Athletics - Instruction	<u>835,453.02</u>	<u>(1,635.10)</u>	<u>833,817.92</u>	<u>812,895.89</u>	<u>20,922.03</u>
Other Instructional Programs - Instruction:					
Salaries	91,100.00	4,347.03	95,447.03	74,978.28	20,468.75
	<u>91,100.00</u>	<u>4,347.03</u>	<u>95,447.03</u>	<u>74,978.28</u>	<u>20,468.75</u>
Total Instruction	<u>62,897,173.70</u>	<u>(292,368.61)</u>	<u>62,604,805.09</u>	<u>60,305,195.95</u>	<u>2,299,609.14</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	470,750.00	22,131.22	492,881.22	480,393.94	12,487.28
Salaries of Drop-Out Prevention Officer/Coordinator	64,691.00	1,491.23	66,182.23	65,893.44	288.79
Other Purchased Services (400-500 series)	398.18	50.00	448.18	408.05	40.13
Supplies and Materials	500.00	-	500.00	-	500.00
Total Attendance and Social Work Services	<u>536,339.18</u>	<u>23,672.45</u>	<u>560,011.63</u>	<u>546,695.43</u>	<u>13,316.20</u>
Health Services:					
Salaries	1,201,279.00	36,765.31	1,238,044.31	1,214,585.81	23,458.50
Salaries of Social Services Coordinators	951,425.00	26,916.00	978,341.00	966,476.08	11,864.92
Purchased Professional/Technical Services	300.00	-	300.00	-	300.00
Other Purchased Services (400-500 series)	8,132.00	(50.00)	8,082.00	4,204.26	3,877.74
Supplies and Materials	72,540.27	(7,901.16)	64,639.11	54,376.25	10,262.86
Total Health Services	<u>2,233,676.27</u>	<u>55,730.15</u>	<u>2,289,406.42</u>	<u>2,239,642.40</u>	<u>49,764.02</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	2,632,825.00	(26,501.23)	2,606,323.77	2,503,441.95	102,881.82
Salaries of Secretarial and Clerical Assistants	92,093.00	367.00	92,460.00	89,151.21	3,308.79
Other Salaries	223,316.00	-	223,316.00	220,253.69	3,062.31
Other Purchased Services (400-500 series)	7,470.00	750.00	8,220.00	7,691.16	528.84
Supplies and Materials	29,090.00	(1,292.82)	27,797.18	21,915.26	5,881.92
Total Undistributed Expenditures - Guidance	<u>2,984,794.00</u>	<u>(26,677.05)</u>	<u>2,958,116.95</u>	<u>2,842,453.27</u>	<u>115,663.68</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

DISTRICT WIDE

	2015				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	949,140.00	-	949,140.00	893,567.87	55,572.13
Other Purchased Services	10,470.18	-	10,470.18	10,299.84	170.34
Supplies and Materials	156,618.39	(9,083.79)	147,534.60	136,823.94	10,710.66
Total Educational Media Services/School Library	<u>1,116,228.57</u>	<u>(9,083.79)</u>	<u>1,107,144.78</u>	<u>1,040,691.65</u>	<u>66,453.13</u>
Instructional Staff Training Services:					
Purchased Professional - Educational Services	-	9,710.00	9,710.00	7,335.00	2,375.00
Other Purchased Prof. and Tech. Services	-	310.00	310.00	228.00	82.00
Other Purchased Services	-	5,320.00	5,320.00	2,057.84	3,262.16
Total Instructional Staff Training Services	<u>-</u>	<u>15,340.00</u>	<u>15,340.00</u>	<u>9,620.84</u>	<u>5,719.16</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	3,327,411.92	88,177.29	3,415,589.21	3,314,142.73	101,446.48
Salaries of Secretarial and Clerical Assistants	1,567,467.00	13,738.34	1,581,205.34	1,465,410.67	115,794.67
Other Purchased Services	126,079.64	(2,604.35)	123,475.29	107,839.42	15,635.87
Supplies and Materials	283,926.75	(3,706.34)	280,220.41	250,041.49	30,178.92
Other Objects	28,700.00	(3,691.00)	25,009.00	22,321.56	2,687.44
Total Support Services School Administration	<u>5,333,585.31</u>	<u>91,913.94</u>	<u>5,425,499.25</u>	<u>5,159,755.87</u>	<u>265,743.38</u>
Other Operating and Maintenance of Plant					
Salaries	389,395.00	13,976.27	403,371.27	371,960.19	31,411.08
General Supplies	25,000.00	24,150.00	49,150.00	48,587.36	562.64
Total Other Operations and Maintenance of Plant Services	<u>414,395.00</u>	<u>38,126.27</u>	<u>452,521.27</u>	<u>420,547.55</u>	<u>31,973.72</u>
Undistributed Expenditures - Security					
Salaries	1,219,336.00	(15,081.21)	1,204,254.79	1,084,985.03	119,269.76
General Supplies	49,910.40	2,750.00	52,660.40	36,496.24	16,164.16
Total Undistributed Expenditures - Security	<u>1,269,246.40</u>	<u>(12,331.21)</u>	<u>1,256,915.19</u>	<u>1,121,481.27</u>	<u>135,433.92</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>1,683,641.40</u>	<u>25,795.06</u>	<u>1,709,436.46</u>	<u>1,542,028.82</u>	<u>167,407.64</u>
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	3,000.00	-	3,000.00	-	3,000.00
Total Student Transportation Services	<u>3,000.00</u>	<u>-</u>	<u>3,000.00</u>	<u>-</u>	<u>3,000.00</u>
Undistributed Expenditures Before Unallocated Benefits	<u>13,891,264.73</u>	<u>176,690.76</u>	<u>14,067,955.49</u>	<u>13,380,888.28</u>	<u>687,067.21</u>
Unallocated Benefits:					
Group Insurance	24,134,400.00	-	24,134,400.00	24,134,400.00	-
Total Personal Services - Employee Benefits	<u>24,134,400.00</u>	<u>-</u>	<u>24,134,400.00</u>	<u>24,134,400.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>38,025,664.73</u>	<u>176,690.76</u>	<u>38,202,355.49</u>	<u>37,515,288.28</u>	<u>687,067.21</u>
Total General Current Expense	<u>100,922,838.43</u>	<u>(115,677.85)</u>	<u>100,807,160.58</u>	<u>97,820,484.23</u>	<u>2,986,676.35</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

DISTRICT WIDE

			2015		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Capital Outlay:					
Equipment:					
Grades 1 - 5	-	246,859.12	\$ 246,859.12	70,081.22	\$ 176,777.90
Grades 6-8	-	125,266.23	125,266.23	44,687.87	80,578.36
Grades 9-12	-	186,757.00	186,757.00	18,137.49	168,619.51
Special Services					
Learning and/or Language Disabilities	4,878.00	-	4,878.00	-	4,878.00
Auditory Impairments	4,878.00	-	4,878.00	3,735.00	1,143.00
Resource Room/Resource Center	-	3,000.00	3,000.00	2,564.00	436.00
School Administration	-	2,985.00	2,985.00	2,985.00	-
Operation and Maintenance of Plant Services	-	2,270.50	2,270.50	2,270.50	-
Total Equipment	<u>9,756.00</u>	<u>567,137.85</u>	<u>576,893.85</u>	<u>144,461.08</u>	<u>432,432.77</u>
Total Capital Outlay	<u>9,756.00</u>	<u>567,137.85</u>	<u>576,893.85</u>	<u>144,461.08</u>	<u>432,432.77</u>
Total School Based Expenditures	<u>100,932,594.43</u>	<u>451,460.00</u>	<u>101,384,054.43</u>	<u>97,964,945.31</u>	<u>3,419,109.12</u>
Other Financing Sources:					
Operating Transfer In	<u>100,833,938.82</u>	<u>451,460.00</u>	<u>101,285,398.82</u>	<u>98,568,861.62</u>	<u>\$ (2,716,537.20)</u>
Total Other Financing Sources	<u>100,833,938.82</u>	<u>451,460.00</u>	<u>101,285,398.82</u>	<u>98,568,861.62</u>	<u>(2,716,537.20)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(98,655.61)	-	(98,655.61)	603,916.31	702,571.92
Fund Balances, July 1	<u>54,577.95</u>	-	<u>54,577.95</u>	<u>54,577.95</u>	-
Fund Balances, June 30	<u>\$ (44,077.66)</u>	<u>\$ -</u>	<u>\$ (44,077.66)</u>	<u>\$ 658,494.26</u>	<u>\$ 702,571.92</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH

	2015				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	\$ 5,149,074.00	\$ 18,874.00	\$ 5,167,948.00	\$ 4,979,238.71	\$ 188,709.29
Other Salaries for Instruction	26,650.00	2,500.00	29,150.00	24,615.52	4,534.48
General Supplies	159,739.47		159,739.47	142,866.40	16,873.07
Textbooks	44,000.00	(16,000.00)	28,000.00	16,328.62	11,671.38
Other Objects	7,000.00	(340.00)	6,660.00	6,510.00	150.00
<b>Total Regular Programs - Instruction</b>	<b>5,386,463.47</b>	<b>5,034.00</b>	<b>5,391,497.47</b>	<b>5,169,559.25</b>	<b>221,938.22</b>
<b>Special Education - Instruction:</b>					
Cognitive - Mild:					
Salaries of Teachers	141,715.00		141,715.00	140,905.00	810.00
Other Salaries for Instruction	182,111.00	(38,505.45)	143,605.55	141,689.98	1,915.57
Other Purchased Services (400-500 series)	4,000.00	(4,000.00)	-	-	-
General Supplies	8,650.00		8,250.00	15,157.55	1,742.45
Textbooks	3,000.00	(3,000.00)	-	-	-
Other Objects	1,900.00	(1,250.00)	650.00	648.61	1.39
<b>Total Cognitive - Mild</b>	<b>341,376.00</b>	<b>(38,505.45)</b>	<b>302,870.55</b>	<b>298,401.14</b>	<b>4,469.41</b>
Cognitive - Moderate:					
Salaries of Teachers	145,593.00		145,593.00	145,163.00	430.00
Other Salaries for Instruction	167,125.00		167,125.00	152,885.35	14,239.65
Other Purchased Services (400-500 series)	3,500.00		3,500.00	300.00	3,200.00
General Supplies	3,500.00	470.00	3,970.00	3,189.11	780.89
Textbooks	800.00	(500.00)	300.00	251.51	48.49
Other Objects	2,264.00	30.00	2,294.00	1,994.24	299.76
<b>Total Cognitive - Moderate</b>	<b>322,782.00</b>	<b>-</b>	<b>322,782.00</b>	<b>303,783.21</b>	<b>18,998.79</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	254,829.00		254,829.00	254,029.00	800.00
Other Salaries for Instruction	141,723.00	5,894.23	147,617.23	128,470.92	19,146.31
Other Purchased Services (400-500 series)	2,500.00		2,500.00		2,500.00
General Supplies	6,200.00		6,200.00	5,972.69	227.31
Textbooks	3,000.00		3,000.00	2,889.46	110.54
Other Objects	600.00		600.00		600.00
<b>Total Learning and/or Language Disabilities</b>	<b>408,852.00</b>	<b>5,894.23</b>	<b>414,746.23</b>	<b>391,362.07</b>	<b>23,384.16</b>
Auditory Impairments:					
General Supplies	319.10		319.10	195.00	124.10
<b>Total Auditory Impairments</b>	<b>319.10</b>	<b>-</b>	<b>319.10</b>	<b>195.00</b>	<b>124.10</b>
Behavioral Disabilities:					
Salaries of Teachers	359,527.00	(26,610.93)	332,916.07	270,372.21	\$ 62,543.86
Other Salaries for Instruction	215,213.00		215,213.00	165,257.88	49,955.12
Other Purchased Services (400-500 series)	3,750.00	(2,700.00)	1,050.00	60.00	990.00
General Supplies	6,000.00	3,500.00	9,500.00	9,147.98	352.02
Textbooks	2,500.00	(800.00)	1,700.00	996.60	703.40
Other Objects	2,500.00		2,500.00	2,177.17	322.83
<b>Total Behavioral Disabilities</b>	<b>589,490.00</b>	<b>(26,610.93)</b>	<b>562,879.07</b>	<b>448,011.84</b>	<b>114,867.23</b>
Resource Room/Resource Center:					
Salaries of Teachers	1,499,697.00	(190,528.00)	1,309,169.00	1,299,231.70	9,937.30
Other Salaries for Instruction	240,116.00	69.83	240,185.83	228,791.73	11,394.10
Other Purchased Services (400-500 series)	3,500.00		3,500.00		3,500.00
General Supplies	12,204.95	2,000.00	14,204.95	12,643.23	1,561.72
Textbooks	4,500.00	(2,000.00)	2,500.00	1,127.14	1,372.86
Other Objects	3,000.00		3,000.00	3,000.00	-
<b>Total Resource Room/Resource Center</b>	<b>1,763,017.95</b>	<b>(190,458.17)</b>	<b>1,572,559.78</b>	<b>1,544,793.80</b>	<b>27,765.98</b>
Autism:					
Salaries of Teachers	115,688.00		115,688.00	98,160.00	17,528.00
Other Salaries for Instruction	109,802.00	410.90	110,212.90	94,792.93	15,419.97
Other Purchased Services (400-500 series)	1,000.00		1,000.00		1,000.00
General Supplies	3,550.00		3,550.00	2,589.92	960.08
Textbooks	2,500.00		2,500.00	1,853.50	646.50
Other Objects	1,500.00		1,500.00	460.43	1,039.57
<b>Total Autism</b>	<b>234,040.00</b>	<b>410.90</b>	<b>234,450.90</b>	<b>197,856.78</b>	<b>36,594.12</b>
<b>Total Special Education - Instruction</b>	<b>3,659,877.05</b>	<b>(249,269.42)</b>	<b>3,410,607.63</b>	<b>3,184,403.84</b>	<b>226,203.79</b>

See Accompanying Auditor's Report



**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH

			2015		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Bilingual Education - Instruction:					
Salaries of Teachers	357,559.00	70,354.00	427,913.00	427,913.00	-
General Supplies	5,500.00		5,500.00		5,500.00
Total Bilingual Education - Instruction	<u>363,059.00</u>	<u>70,354.00</u>	<u>433,413.00</u>	<u>427,913.00</u>	<u>5,500.00</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	101,987.00	528.00	102,515.00	95,867.50	6,647.50
Purchased Services	29,350.00	11,530.00	40,880.00	35,515.19	5,364.81
Supplies & Materials	66,843.00	5,810.00	72,653.00	71,430.45	1,222.55
Total School Sponsored Cocurricular Activities - Instruction	<u>198,180.00</u>	<u>17,868.00</u>	<u>216,043.00</u>	<u>196,813.14</u>	<u>19,229.86</u>
School Sponsored Athletics - Instruction:					
Salaries	593,292.90	(4,167.10)	589,125.80	577,399.30	11,726.50
Purchased Services (300-500 Series)	139,987.12	(25,268.00)	114,719.12	114,116.25	602.87
Supplies & Materials	66,843.00	35,000.00	101,843.00	101,742.24	100.76
Other Objects	7,350.00	(5,200.00)	2,150.00	2,150.00	-
Total School Sponsored Athletics - Instruction	<u>807,473.02</u>	<u>364.90</u>	<u>807,837.92</u>	<u>795,407.79</u>	<u>12,430.13</u>
Other Instructional Programs - Instruction:					
Salaries	12,500.00		12,500.00	3,606.25	8,893.75
	<u>12,500.00</u>	<u>-</u>	<u>12,500.00</u>	<u>3,606.25</u>	<u>8,893.75</u>
Total Instruction	<u>10,360,709.54</u>	<u>(155,648.52)</u>	<u>10,205,061.02</u>	<u>9,717,855.27</u>	<u>487,205.75</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	150,508.00	2,055.77	152,563.77	152,563.77	-
Salaries of Drop-Out Prevention Officer/Coordinator	17,058.00	195.69	17,253.69	17,253.69	-
Other Purchased Services (400-500 series)	232.45		232.45	207.46	24.99
Total Attendance and Social Work Services	<u>167,798.45</u>	<u>2,251.46</u>	<u>170,049.91</u>	<u>170,024.92</u>	<u>24.99</u>
Health Services:					
Salaries	251,152.00	6,805.00	257,957.00	257,402.00	555.00
Salaries of Social Services Coordinators	69,082.00		69,082.00	69,082.00	-
Purchased Professional/Technical Services	300.00		300.00		300.00
Other Purchased Services (400-500 series)	1,254.00		1,254.00	965.80	288.20
Supplies and Materials	8,340.00		8,340.00	7,711.34	628.66
Total Health Services	<u>330,128.00</u>	<u>6,805.00</u>	<u>336,933.00</u>	<u>335,161.14</u>	<u>1,771.86</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: VINELAND HIGH SCHOOL 11-12 SOUTH

	2015				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	\$ 402,091.00	\$ (1,500.00)	\$ 400,591.00	\$ 343,687.81	\$ 56,903.19
Salaries of Secretarial and Clerical Assistants	55,453.00	367.00	55,820.00	52,846.19	2,973.81
Other Purchased Services (400-500 series)	1,283.00		1,283.00	1,282.92	0.08
Supplies and Materials	6,500.00	(809.00)	5,691.00	5,558.65	132.35
Total Undistributed Expenditures - Guidance	<u>465,327.00</u>	<u>(1,942.00)</u>	<u>463,385.00</u>	<u>403,375.57</u>	<u>60,009.43</u>
Educational Media Services/School Library:					
Salaries	65,794.00		65,794.00	65,794.00	-
Other Purchased Services	1,054.00		1,054.00	1,053.60	0.40
Supplies and Materials	11,463.10	(2,000.00)	9,463.10	9,259.43	203.67
Total Educational Media Services/School Library	<u>78,311.10</u>	<u>(2,000.00)</u>	<u>76,311.10</u>	<u>76,107.03</u>	<u>204.07</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	326,075.78	111,336.29	437,412.07	437,412.07	-
Salaries of Secretarial and Clerical Assistants	138,554.00	(2,800.00)	135,754.00	111,649.72	24,104.28
Other Purchased Services	31,810.64	(7,150.00)	24,660.64	22,632.31	2,028.33
Supplies and Materials	49,690.50	12,650.00	62,340.50	61,620.71	719.79
Other Objects	26,500.00	(1,691.00)	24,809.00	22,321.56	2,487.44
Total Support Services School Administration	<u>572,630.92</u>	<u>112,345.29</u>	<u>684,976.21</u>	<u>655,636.37</u>	<u>29,339.84</u>
Other Operating and Maintenance of Plant					
Salaries	20,687.00	372.77	21,059.77	21,059.77	-
Total Other Operations and Maintenance of Plant Services	<u>20,687.00</u>	<u>372.77</u>	<u>21,059.77</u>	<u>21,059.77</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	293,034.00		293,034.00	274,578.71	18,455.29
General Supplies	3,200.00	(1,000.00)	2,200.00	2,122.03	77.97
Total Undistributed Expenditures - Security	<u>296,234.00</u>	<u>(1,000.00)</u>	<u>295,234.00</u>	<u>276,700.74</u>	<u>18,533.26</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>316,921.00</u>	<u>(627.23)</u>	<u>316,293.77</u>	<u>297,760.51</u>	<u>18,533.26</u>
Undistributed Expenditures Before Unallocated Benefits	<u>1,931,116.47</u>	<u>116,832.52</u>	<u>2,047,948.99</u>	<u>1,938,065.54</u>	<u>109,883.45</u>
Unallocated Benefits:					
Group Insurance	3,765,120.00		3,765,120.00	3,765,120.00	-
Total Personal Services - Employee Benefits	<u>3,765,120.00</u>	<u>-</u>	<u>3,765,120.00</u>	<u>3,765,120.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>5,696,236.47</u>	<u>116,832.52</u>	<u>5,813,068.99</u>	<u>5,703,185.54</u>	<u>109,883.45</u>
Total General Current Expense	<u>16,056,946.01</u>	<u>(38,816.00)</u>	<u>16,018,130.01</u>	<u>15,421,040.81</u>	<u>597,089.20</u>
Capital Outlay:					
Equipment:					
Grades 9-12		183,007.00	183,007.00	14,387.49	168,619.51
Total Equipment	<u>-</u>	<u>183,007.00</u>	<u>183,007.00</u>	<u>14,387.49</u>	<u>168,619.51</u>
Total Capital Outlay	<u>-</u>	<u>183,007.00</u>	<u>183,007.00</u>	<u>14,387.49</u>	<u>168,619.51</u>
Total School Based Expenditures	<u>16,056,946.01</u>	<u>144,191.00</u>	<u>16,201,137.01</u>	<u>15,435,428.30</u>	<u>765,708.71</u>
Other Financing Sources:					
Operating Transfer In	\$ 16,039,665.68	\$ 144,191.00	\$ 16,183,856.68	\$ 15,615,430.50	\$ (568,426.18)
Total Other Financing Sources	<u>16,039,665.68</u>	<u>144,191.00</u>	<u>16,183,856.68</u>	<u>15,615,430.50</u>	<u>(568,426.18)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses	(17,280.33)	-	(17,280.33)	180,002.20	197,282.53
Fund Balances, July 1	3,481.56	-	3,481.56	3,481.56	-
Fund Balances, June 30	<u>\$ (13,798.77)</u>	<u>\$ -</u>	<u>\$ (13,798.77)</u>	<u>\$ 183,483.76</u>	<u>\$ 197,282.53</u>

See Accompanying Auditor's Report

CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

SCHOOL: VINELAND HIGH SCHOOL NORTH

			2015		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 9-12 Salaries of Teachers	\$ 5,058,179.00	\$ (79,575.57)	\$ 4,978,603.43	\$ 4,910,074.44	\$ 68,528.99
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	45,832.00		45,832.00	40,972.28	4,859.72
General Supplies	253,769.95	(36,070.00)	217,699.95	205,657.43	12,042.52
Textbooks	15,000.00		15,000.00	574.20	14,425.80
Total Regular Programs - Instruction	<u>5,372,780.95</u>	<u>(115,645.57)</u>	<u>5,257,135.38</u>	<u>5,157,278.35</u>	<u>99,857.03</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	254,222.00		254,222.00	241,966.90	12,255.10
Other Salaries for Instruction	110,162.00	(19,600.00)	90,562.00	73,727.22	16,834.78
Other Purchased Services (400-500 series)	2,500.00		2,500.00		2,500.00
General Supplies	6,200.00		6,200.00	5,802.18	397.82
Textbooks	3,000.00		3,000.00	1,892.41	1,107.59
Other Objects	600.00		600.00	150.00	450.00
Total Learning and/or Language Disabilities	<u>376,684.00</u>	<u>(19,600.00)</u>	<u>357,084.00</u>	<u>323,538.71</u>	<u>33,545.29</u>
Auditory Impairments:					
Salaries of Teachers	67,682.00		67,682.00	67,582.00	100.00
Other Salaries for Instruction	240,496.00	34,504.58	275,000.58	274,216.10	784.48
Other Purchased Services (400-500 series)	1,500.00		1,500.00		1,500.00
General Supplies	2,000.00		2,000.00	1,358.76	641.24
Textbooks	1,000.00		1,000.00		1,000.00
Total Auditory Impairments	<u>312,678.00</u>	<u>34,504.58</u>	<u>347,182.58</u>	<u>343,156.86</u>	<u>4,025.72</u>
Resource Room/Resource Center:					
Salaries of Teachers	1,588,609.00		1,588,609.00	1,480,047.00	108,562.00
Other Salaries for Instruction	277,179.00		277,179.00	250,943.58	26,235.42
Other Purchased Services (400-500 series)	1,500.00		1,500.00		1,500.00
General Supplies	13,600.00		13,600.00	13,535.41	64.59
Textbooks	4,500.00		4,500.00		4,500.00
Other Objects	3,600.00		3,600.00	440.69	3,159.31
Total Resource Room/Resource Center	<u>1,888,988.00</u>	<u>-</u>	<u>1,888,988.00</u>	<u>1,744,966.68</u>	<u>144,021.32</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: VINELAND HIGH SCHOOL NORTH

	2015		2015 FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
School Sponsored Cocurricular Activities - Instruction:					
Salaries	34,120.00	2,955.00	37,075.00	23,029.00	14,046.00
Other Objects	1,500.00		1,500.00		1,500.00
Total School Sponsored Cocurricular Activities - Instruction	<u>35,620.00</u>	<u>2,955.00</u>	<u>38,575.00</u>	<u>23,029.00</u>	<u>15,546.00</u>
Other Instructional Programs - Instruction:					
Salaries	10,000.00		10,000.00	4,281.25	\$ 5,718.75
	<u>10,000.00</u>	<u>-</u>	<u>10,000.00</u>	<u>4,281.25</u>	<u>5,718.75</u>
Total Instruction	<u>7,996,750.95</u>	<u>(97,785.99)</u>	<u>7,898,964.96</u>	<u>7,596,250.85</u>	<u>302,714.11</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	77,083.00	600.99	77,683.99	76,691.95	992.04
Salaries of Drop-Out Prevention Officer/Coordinator	47,633.00	1,202.44	48,835.44	48,546.65	288.79
Other Purchased Services (400-500 series)	165.73	50.00	215.73	200.59	15.14
Total Attendance and Social Work Services	<u>124,881.73</u>	<u>1,853.43</u>	<u>126,735.16</u>	<u>125,439.19</u>	<u>1,295.97</u>
Health Services:					
Salaries	128,588.00	750.00	129,338.00	129,338.00	-
Salaries of Social Services Coordinators	127,643.00		127,643.00	127,643.00	-
Other Purchased Services (400-500 series)	1,274.00	(50.00)	1,224.00	1,075.91	148.09
Supplies and Materials	8,200.00	(2,270.50)	5,929.50	5,847.44	82.06
Total Health Services	<u>265,705.00</u>	<u>(1,570.50)</u>	<u>264,134.50</u>	<u>263,904.35</u>	<u>230.15</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	380,140.00		380,140.00	362,964.31	17,175.69
Salaries of Secretarial and Clerical Assistants	36,640.00		36,640.00	36,305.02	334.98
Other Purchased Services (400-500 series)	1,140.00		1,140.00	1,139.16	0.84
Supplies and Materials	2,500.00		2,500.00	2,496.83	3.17
Total Undistributed Expenditures - Guidance	<u>420,420.00</u>	<u>-</u>	<u>420,420.00</u>	<u>402,905.32</u>	<u>17,514.68</u>
Educational Media Services/School Library:					
Salaries	64,294.00		64,294.00	64,294.00	-
Other Purchased Services	1,052.00		1,052.00	1,051.80	0.20
Supplies and Materials	20,342.00		20,342.00	20,177.76	164.24
Total Educational Media Services/School Library	<u>85,688.00</u>	<u>-</u>	<u>85,688.00</u>	<u>85,523.56</u>	<u>164.44</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: VINELAND HIGH SCHOOL NORTH

			2015		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 382,039.98	\$ (1,202.44)	\$ 380,837.54	\$ 347,880.69	\$ 32,956.85
Salaries of Secretarial and Clerical Assistants	286,620.00		286,620.00	268,630.68	17,989.32
Other Purchased Services	10,171.00		10,171.00	9,389.56	781.44
Supplies and Materials	33,245.00		33,245.00	31,228.52	2,016.48
Total Support Services School Administration	<u>712,075.98</u>	<u>(1,202.44)</u>	<u>710,873.54</u>	<u>657,129.45</u>	<u>53,744.09</u>
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	19,644.00		19,644.00	18,574.99	1,069.01
General Supplies	25,000.00	24,150.00	49,150.00	48,587.36	562.64
Total Undistributed Expenditures - Custodial Services	<u>44,644.00</u>	<u>24,150.00</u>	<u>68,794.00</u>	<u>67,162.35</u>	<u>1,631.65</u>
Undistributed Expenditures - Security					
Salaries	282,092.00		282,092.00	252,614.50	29,477.50
General Supplies	8,500.00	(1,050.00)	7,450.00	3,280.40	4,169.60
Total Undistributed Expenditures - Security	<u>290,592.00</u>	<u>(1,050.00)</u>	<u>289,542.00</u>	<u>255,894.90</u>	<u>33,647.10</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>335,236.00</u>	<u>23,100.00</u>	<u>358,336.00</u>	<u>323,057.25</u>	<u>35,278.75</u>
Undistributed Expenditures Before Unallocated Benefits	<u>1,944,006.71</u>	<u>22,180.49</u>	<u>1,966,187.20</u>	<u>1,857,959.12</u>	<u>108,228.08</u>
Unallocated Benefits:					
Group Insurance	3,139,200.00		3,139,200.00	3,139,200.00	-
Total Personal Services - Employee Benefits	<u>3,139,200.00</u>	<u>-</u>	<u>3,139,200.00</u>	<u>3,139,200.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>5,083,206.71</u>	<u>22,180.49</u>	<u>5,105,387.20</u>	<u>4,997,159.12</u>	<u>108,228.08</u>
Total General Current Expense	<u>13,079,957.66</u>	<u>(75,605.50)</u>	<u>13,004,352.16</u>	<u>12,593,409.97</u>	<u>410,942.19</u>
Capital Outlay:					
Equipment:					
Grades 9-12		3,750.00	3,750.00	3,750.00	-
Undistributed Expenditures:					
School Administration		2,985.00	2,985.00	2,985.00	-
Operation and Maintenance of Plant Services		2,270.50	2,270.50	2,270.50	-
Total Equipment	<u>-</u>	<u>9,005.50</u>	<u>9,005.50</u>	<u>9,005.50</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>9,005.50</u>	<u>9,005.50</u>	<u>9,005.50</u>	<u>-</u>
Total School Based Expenditures	<u>13,079,957.66</u>	<u>(66,600.00)</u>	<u>13,013,357.66</u>	<u>12,602,415.47</u>	<u>410,942.19</u>
Other Financing Sources:					
Operating Transfer In	\$ 13,074,979.98	\$ (66,600.00)	\$ 13,008,379.98	\$ 12,616,937.36	\$ (391,442.62)
Total Other Financing Sources	<u>13,074,979.98</u>	<u>(66,600.00)</u>	<u>13,008,379.98</u>	<u>12,616,937.36</u>	<u>(391,442.62)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(4,977.68)	-	(4,977.68)	14,521.89	19,499.57
Fund Balances, July 1	<u>1,706.35</u>	<u>-</u>	<u>1,706.35</u>	<u>1,706.35</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (3,271.33)</u>	<u>\$ -</u>	<u>\$ (3,271.33)</u>	<u>\$ 16,228.24</u>	<u>\$ 19,499.57</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: LANDIS INTERMEDIATE SCHOOL

	2015		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,257,248.00	\$ (114,722.00)	\$ 2,142,526.00	\$ 2,138,834.24	\$ 3,691.76
Other Salaries for Instruction	3,584.00		3,584.00		3,584.00
Other Purchased Services	21,656.00	1,385.63	23,041.63	22,092.11	949.52
General Supplies	96,194.98	5,182.52	101,377.50	96,633.16	4,744.34
Textbooks	2,500.00	2,500.00	5,000.00	4,981.00	19.00
Total Regular Programs - Instruction	<u>2,381,182.98</u>	<u>(105,653.85)</u>	<u>2,275,529.13</u>	<u>2,262,540.51</u>	<u>12,988.62</u>
Behavioral Disabilities:					
Salaries of Teachers	58,318.00	(17,691.87)	40,626.13		\$ 40,626.13
Other Salaries for Instruction	47,035.00		47,035.00	46,007.85	1,027.15
Other Purchased Services (400-500 series)	400.00	500.00	900.00	900.00	-
General Supplies	5,081.15		5,081.15	4,939.87	141.28
Other Objects	1,260.00		1,260.00	585.32	674.68
Total Behavioral Disabilities	<u>112,094.15</u>	<u>(17,191.87)</u>	<u>94,902.28</u>	<u>52,433.04</u>	<u>42,469.24</u>
Resource Room/Resource Center:					
Salaries of Teachers	413,875.00		413,875.00	356,714.59	57,160.41
Other Salaries for Instruction	68,857.00	(21,811.16)	47,045.84	47,045.84	-
General Supplies	16,300.00		16,300.00	16,100.94	199.06
Other Objects	2,100.00		2,100.00	949.67	1,150.33
Total Resource Room/Resource Center	<u>501,132.00</u>	<u>(21,811.16)</u>	<u>479,320.84</u>	<u>420,811.04</u>	<u>58,509.80</u>
Total Special Education - Instruction	<u>613,226.15</u>	<u>(39,003.03)</u>	<u>574,223.12</u>	<u>473,244.08</u>	<u>100,979.04</u>
Basic Skills/Remedial - Instruction					
Salaries of Teachers	55,718.00		55,718.00	55,718.00	-
Total Basic Skills/Remedial - Instruction	<u>55,718.00</u>	<u>-</u>	<u>55,718.00</u>	<u>55,718.00</u>	<u>-</u>
Bilingual Education - Instruction					
Salaries of Teachers	468,408.00		468,408.00	429,597.64	38,810.36
General Supplies	5,000.00		5,000.00	4,806.72	193.28
Total Bilingual Education - Instruction	<u>473,408.00</u>	<u>-</u>	<u>473,408.00</u>	<u>434,404.36</u>	<u>39,003.64</u>
School-Sponsored Co/Extra-Curr. Activities - Instruction					
Salaries	16,830.00	168.00	16,998.00	14,590.00	2,408.00
Supplies & Materials	500.00	(500.00)	-	-	-
Other Objects	1,200.00	(800.00)	400.00	385.00	15.00
Total School-Sponsored Co/Extra Curr. Activities - Instruction	<u>18,530.00</u>	<u>(1,132.00)</u>	<u>17,398.00</u>	<u>14,975.00</u>	<u>2,423.00</u>
Other Instructional Programs - Instruction					
Salaries	5,120.00		5,120.00	3,840.00	1,280.00
Supplies & Materials	4,000.00	(2,000.00)	2,000.00	1,226.80	773.20
Total Other Instructional Programs - Instruction	<u>9,120.00</u>	<u>(2,000.00)</u>	<u>7,120.00</u>	<u>5,066.80</u>	<u>2,053.20</u>
Before/After School Programs - Instruction					
Salaries	12,800.00	4,228.28	17,028.28	17,028.28	-
Total Before/After School Programs - Instruction	<u>12,800.00</u>	<u>4,228.28</u>	<u>17,028.28</u>	<u>17,028.28</u>	<u>-</u>
	<u>3,563,985.13</u>	<u>(143,560.60)</u>	<u>3,420,424.53</u>	<u>3,262,977.03</u>	<u>157,447.50</u>
Health Services:					
Salaries	62,109.00	1,500.00	63,609.00	63,609.00	-
Salaries of Social Services Coordinators	57,218.00		57,218.00	57,218.00	-
Other Purchased Services (400-500 series)	250.00		250.00		250.00
Supplies and Materials	2,700.00	(885.63)	1,814.37	1,814.37	-
Total Health Services	<u>122,277.00</u>	<u>614.37</u>	<u>122,891.37</u>	<u>122,641.37</u>	<u>250.00</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	178,969.00		178,969.00	178,969.00	-
Other Salaries	1,250.00		1,250.00	550.00	700.00
Other Purchased Services (400-500 series)	1,233.00	750.00	1,983.00	1,955.40	27.60
Supplies and Materials	500.00		500.00	432.55	67.45
Total Undistributed Expenditures - Guidance	<u>181,952.00</u>	<u>750.00</u>	<u>182,702.00</u>	<u>181,906.95</u>	<u>795.05</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: LANDIS INTERMEDIATE SCHOOL

			2015		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 70,778.00		\$ 70,778.00	\$ 70,778.00	\$ -
Supplies and Materials	13,040.00	(400.00)	12,640.00	12,393.67	246.33
Total Educational Media Services/School Library	<u>83,818.00</u>	<u>(400.00)</u>	<u>83,418.00</u>	<u>83,171.67</u>	<u>246.33</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	219,631.49		219,631.49	219,631.20	0.29
Salaries of Secretarial and Clerical Assistants	122,860.00	4,851.57	127,711.57	127,309.41	402.16
Other Purchased Services	6,943.00	(750.00)	6,193.00	5,281.90	911.10
Supplies and Materials	20,328.41	(2,000.00)	18,328.41	8,534.96	9,793.45
Total Support Services School Administration	<u>369,762.90</u>	<u>2,101.57</u>	<u>371,864.47</u>	<u>360,757.47</u>	<u>11,107.00</u>
Undistributed Expenditures - Security					
Salaries	96,882.00		96,882.00	77,306.97	19,575.03
General Supplies	5,500.00	3,200.00	8,700.00	8,483.25	216.75
Total Undistributed Expenditures - Security	<u>102,382.00</u>	<u>3,200.00</u>	<u>105,582.00</u>	<u>85,790.22</u>	<u>19,791.78</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>102,382.00</u>	<u>3,200.00</u>	<u>105,582.00</u>	<u>85,790.22</u>	<u>19,791.78</u>
Undistributed Expenditures Before Unallocated Benefits	<u>860,191.90</u>	<u>6,265.94</u>	<u>866,457.84</u>	<u>834,267.68</u>	<u>32,190.16</u>
Unallocated Benefits:					
Group Insurance	1,384,320.00	(38,400.00)	1,345,920.00	1,345,920.00	-
Total Personal Services - Employee Benefits	<u>1,384,320.00</u>	<u>(38,400.00)</u>	<u>1,345,920.00</u>	<u>1,345,920.00</u>	<u>-</u>
	<u>2,244,511.90</u>	<u>(32,134.06)</u>	<u>2,212,377.84</u>	<u>2,180,187.68</u>	<u>32,190.16</u>
	<u>5,808,497.03</u>	<u>(175,694.66)</u>	<u>5,632,802.37</u>	<u>5,443,164.71</u>	<u>189,637.66</u>
Equipment:					
Grades 6-8		41,506.66	41,506.66	5,735.83	35,770.83
Total Equipment	<u>-</u>	<u>41,506.66</u>	<u>41,506.66</u>	<u>5,735.83</u>	<u>35,770.83</u>
Total Capital Outlay	<u>-</u>	<u>41,506.66</u>	<u>41,506.66</u>	<u>5,735.83</u>	<u>35,770.83</u>
Total School Based Expenditures	<u>5,808,497.03</u>	<u>(134,188.00)</u>	<u>5,674,309.03</u>	<u>5,448,900.54</u>	<u>225,408.49</u>
Total Capital Outlay					
Operating Transfer In	\$ 5,802,005.49	\$ (134,188.00)	\$ 5,667,817.49	\$ 5,483,654.74	\$ (184,162.75)
Total Other Financing Sources	<u>5,802,005.49</u>	<u>(134,188.00)</u>	<u>5,667,817.49</u>	<u>5,483,654.74</u>	<u>(184,162.75)</u>
(Under) Expenditures and Other Financing (Uses)	(6,491.54)	-	(6,491.54)	34,754.20	41,245.74
Fund Balances, July 1	<u>6,163.13</u>	<u>-</u>	<u>6,163.13</u>	<u>6,163.13</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (328.41)</u>	<u>\$ -</u>	<u>\$ (328.41)</u>	<u>\$ 40,917.33</u>	<u>\$ 41,245.74</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

			2015		VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,306,386.00	\$ 148,352.72	\$ 2,454,738.72	\$ 2,454,301.76	\$ 436.96
Other Purchased Services	28,085.00	(1,022.02)	27,062.98	23,162.98	3,900.00
General Supplies	81,511.00	4,161.90	85,672.90	78,632.67	7,040.23
Textbooks	1,000.00	(1,000.00)	-	-	-
Total Regular Programs - Instruction	<u>2,416,982.00</u>	<u>150,492.60</u>	<u>2,567,474.60</u>	<u>2,556,097.41</u>	<u>11,377.19</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	224,886.00	(6,500.00)	218,386.00	217,377.47	1,008.53
Other Salaries for Instruction	68,524.00		68,524.00	67,417.08	1,106.92
Other Purchased Services (400-500 series)	750.00		750.00	750.00	750.00
General Supplies	11,100.00		11,100.00	11,022.25	77.75
Other Objects	900.00		900.00	682.38	217.62
Total Learning and/or Language Disabilities	<u>306,160.00</u>	<u>(6,500.00)</u>	<u>299,660.00</u>	<u>296,499.18</u>	<u>3,160.82</u>
Behavioral Disabilities:					
Salaries of Teachers	56,568.00	(7,500.00)	49,068.00	48,404.76	663.24
Other Salaries for Instruction	41,328.00	(20,000.00)	21,328.00	20,989.45	338.55
Other Purchased Services (400-500 series)	400.00		400.00	400.00	400.00
General Supplies	4,280.00		4,280.00	1,799.64	2,480.36
Other Objects	1,200.00		1,200.00	957.79	242.21
Total Behavioral Disabilities	<u>103,776.00</u>	<u>(27,500.00)</u>	<u>76,276.00</u>	<u>72,151.64</u>	<u>4,124.36</u>
Resource Room/Resource Center:					
Salaries of Teachers	700,730.00		700,730.00	697,520.00	3,210.00
Other Salaries for Instruction	139,699.00	375.39	140,074.39	139,864.39	210.00
General Supplies	23,400.00	(7,000.00)	16,400.00	15,101.53	1,298.47
Other Objects	3,025.00		3,025.00	215.59	2,809.41
Total Resource Room/Resource Center	<u>866,854.00</u>	<u>(6,624.61)</u>	<u>860,229.39</u>	<u>852,701.51</u>	<u>7,527.88</u>
Autism:					
Salaries of Teachers	164,554.00	22,573.23	187,127.23	185,917.23	1,210.00
Other Salaries for Instruction	194,102.00	(7,179.37)	186,922.63	186,224.04	698.59
Other Purchased Services (400-500 series)	800.00		800.00	800.00	800.00
General Supplies	17,800.00	(7,000.00)	10,800.00	10,689.46	110.54
Other Objects	3,800.00		3,800.00	1,897.30	1,902.70
Total Autism	<u>381,056.00</u>	<u>8,393.86</u>	<u>389,449.86</u>	<u>384,728.03</u>	<u>4,721.83</u>
Total Special Education - Instruction	<u>1,657,846.00</u>	<u>(32,230.75)</u>	<u>1,625,615.25</u>	<u>1,606,080.36</u>	<u>19,534.89</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	22,355.00		22,355.00	15,317.00	7,038.00
Other Objects	1,200.00		1,200.00	897.31	302.69
Total School Sponsored Cocurricular Activities - Instruction	<u>23,555.00</u>	<u>-</u>	<u>23,555.00</u>	<u>16,214.31</u>	<u>7,340.69</u>
School Sponsored Athletics - Instruction:					
Salaries	5,620.00		5,620.00	5,120.00	500.00
Supplies & Materials			-	-	-
Total School Sponsored Athletics - Instruction	<u>5,620.00</u>	<u>-</u>	<u>5,620.00</u>	<u>5,120.00</u>	<u>500.00</u>
Before/After School Programs - Instruction					
Salaries of Teacher Tutors	18,450.00		18,450.00	16,242.50	2,207.50
Total Before/After School Programs - Instruction	<u>18,450.00</u>	<u>-</u>	<u>18,450.00</u>	<u>16,242.50</u>	<u>2,207.50</u>
Total Instruction	<u>4,122,453.00</u>	<u>118,261.85</u>	<u>4,240,714.85</u>	<u>4,199,754.58</u>	<u>40,960.27</u>

See Accompanying Auditor's Report



**CITY OF VINELAND SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

			2015		VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 23,860.00	\$ (12,000.00)	\$ 11,860.00	\$ 10,606.02	\$ 1,253.98
Salaries of Drop-Out Prevention Officer/Coordinator		46.55	46.55	46.55	-
Total Attendance and Social Work Services	<u>23,860.00</u>	<u>(11,953.45)</u>	<u>11,906.55</u>	<u>10,652.57</u>	<u>1,253.98</u>
Health Services:					
Salaries	63,109.00		63,109.00	63,109.00	-
Salaries of Social Services Coordinators	57,968.00	26,416.00	84,384.00	84,384.00	-
Supplies and Materials	3,275.27		3,275.27	3,076.40	198.87
Total Health Services	<u>124,352.27</u>	<u>26,416.00</u>	<u>150,768.27</u>	<u>150,569.40</u>	<u>198.87</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	128,046.00	26,755.00	154,801.00	154,801.00	-
Other Salaries	66,929.00		66,929.00	64,816.69	2,112.31
Supplies and Materials	750.00		750.00	524.05	225.95
Total Other Support Services - Students - Regular	<u>195,725.00</u>	<u>26,755.00</u>	<u>222,480.00</u>	<u>220,141.74</u>	<u>2,338.26</u>
Educational Media Services/School Library:					
Salaries	72,278.00		72,278.00	72,278.00	-
Other Purchased Services	2,895.00		2,895.00	2,893.32	1.68
Supplies and Materials	10,000.00		10,000.00	9,855.98	144.02
Total Educational Media Services/School Library	<u>85,173.00</u>	<u>-</u>	<u>85,173.00</u>	<u>85,027.30</u>	<u>145.70</u>
Instructional Staff Training Services:					
Other Purchased Services		1,450.00	1,450.00	575.84	874.16
Total Instructional Staff Training Services	<u>-</u>	<u>1,450.00</u>	<u>1,450.00</u>	<u>575.84</u>	<u>874.16</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	244,672.89		244,672.89	244,672.56	0.33
Salaries of Secretarial and Clerical Assistants	115,695.00		115,695.00	110,370.16	5,324.84
Other Purchased Services	18,293.00		18,293.00	16,721.92	1,571.08
Supplies and Materials	17,629.41	2,000.00	19,629.41	18,985.86	643.55
Other Objects	2,200.00	(2,000.00)	200.00		200.00
Total Support Services School Administration	<u>398,490.30</u>	<u>-</u>	<u>398,490.30</u>	<u>390,750.50</u>	<u>7,739.80</u>
Undistributed Expenditures - Security					
Salaries	87,713.00	23,951.50	111,664.50	109,968.71	1,695.79
General Supplies	3,500.00		3,500.00	1,547.34	1,952.66
Total Undistributed Expenditures - Security	<u>91,213.00</u>	<u>23,951.50</u>	<u>115,164.50</u>	<u>111,516.05</u>	<u>3,648.45</u>
Total Undist. Expend Oper & Maint of Plant Serv.	<u>91,213.00</u>	<u>23,951.50</u>	<u>115,164.50</u>	<u>111,516.05</u>	<u>3,648.45</u>
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	2,000.00		2,000.00		2,000.00
Total Student Transportation Services	<u>2,000.00</u>	<u>-</u>	<u>2,000.00</u>	<u>-</u>	<u>2,000.00</u>
Undistributed Expenditures Before Unallocated Benefits	<u>920,813.57</u>	<u>66,619.05</u>	<u>987,432.62</u>	<u>969,233.40</u>	<u>18,199.22</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	2015				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Unallocated Benefits:					
Group Insurance	\$ 1,691,520.00	\$ 76,800.00	\$ 1,768,320.00	\$ 1,768,320.00	\$ -
Total Personal Services - Employee Benefits	<u>1,691,520.00</u>	<u>76,800.00</u>	<u>1,768,320.00</u>	<u>1,768,320.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,612,333.57</u>	<u>143,419.05</u>	<u>2,755,752.62</u>	<u>2,737,553.40</u>	<u>18,199.22</u>
Total General Current Expense	<u>6,734,786.57</u>	<u>261,680.90</u>	<u>6,996,467.47</u>	<u>6,937,307.98</u>	<u>59,159.49</u>
Capital Outlay:					
Equipment:					
Grades 6-8		49,976.10	49,976.10	22,345.79	27,630.31
Resource Room/Resource Center		3,000.00	3,000.00	2,564.00	436.00
Total Equipment	<u>-</u>	<u>52,976.10</u>	<u>52,976.10</u>	<u>24,909.79</u>	<u>28,066.31</u>
Total Capital Outlay	<u>-</u>	<u>52,976.10</u>	<u>52,976.10</u>	<u>24,909.79</u>	<u>28,066.31</u>
Total School Based Expenditures	<u>6,734,786.57</u>	<u>314,657.00</u>	<u>7,049,443.57</u>	<u>6,962,217.77</u>	<u>87,225.80</u>
Other Financing Sources:					
Operating Transfer In	\$ 6,734,256.89	\$ 314,657.00	\$ 7,048,913.89	\$ 6,993,241.30	\$ (55,672.59)
Total Other Financing Sources	<u>6,734,256.89</u>	<u>314,657.00</u>	<u>7,048,913.89</u>	<u>6,993,241.30</u>	<u>(55,672.59)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(529.68)	-	(529.68)	31,023.53	31,553.21
Fund Balances, July 1	<u>353.28</u>	<u>-</u>	<u>353.28</u>	<u>353.28</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (176.40)</u>	<u>\$ -</u>	<u>\$ (176.40)</u>	<u>\$ 31,376.81</u>	<u>\$ 31,553.21</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: DANE BARSE PUBLIC SCHOOL

	2015				VARIANCE ACTUAL TO BUDGE
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 184,927.00		\$ 184,927.00	\$ 184,927.00	\$ -
Grades 1-5 Salaries of Teachers	1,083,223.00	11,144.24	1,094,367.24	1,093,454.01	913.23
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	73,238.00	(5,358.07)	67,879.93	63,377.64	4,502.29
Other Purchased Services	19,796.00	1,500.00	21,296.00	19,260.56	2,035.44
General Supplies	99,133.55	2,968.06	102,101.61	102,101.61	-
Textbooks	1,500.00	(1,500.00)	-	-	-
Total Regular Programs - Instruction	<u>1,461,817.55</u>	<u>8,754.23</u>	<u>1,470,571.78</u>	<u>1,463,120.82</u>	<u>7,450.96</u>
Resource Room/Resource Center:					
Salaries of Teachers	353,965.00		353,965.00	352,165.00	1,800.00
General Supplies	18,412.00		18,412.00	17,882.77	529.23
Textbooks	1,620.00		1,620.00	1,592.82	27.18
Total Resource Room/Resource Center	<u>373,997.00</u>	<u>-</u>	<u>373,997.00</u>	<u>371,640.59</u>	<u>2,356.41</u>
Total Special Education - Instruction	<u>373,997.00</u>	<u>-</u>	<u>373,997.00</u>	<u>371,640.59</u>	<u>2,356.41</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	274,158.00		274,158.00	246,996.80	27,161.20
General Supplies	2,000.00		2,000.00	1,878.38	121.62
Total Basic Skills/Remedial - Instruction	<u>276,158.00</u>	<u>-</u>	<u>276,158.00</u>	<u>248,875.18</u>	<u>27,282.82</u>
Bilingual Education - Instruction:					
Salaries of Teachers	57,968.00	4,413.00	62,381.00	57,968.00	4,413.00
General Supplies	2,500.00		2,500.00	2,401.24	98.76
Total Bilingual Education - Instruction	<u>60,468.00</u>	<u>4,413.00</u>	<u>64,881.00</u>	<u>60,369.24</u>	<u>4,511.76</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	13,655.00		13,655.00	8,372.56	5,282.44
Total School Sponsored Cocurricular Activities - Instruction	<u>13,655.00</u>	<u>-</u>	<u>13,655.00</u>	<u>8,372.56</u>	<u>5,282.44</u>
Total Instruction	<u>2,186,095.55</u>	<u>13,167.23</u>	<u>2,199,262.78</u>	<u>2,152,378.39</u>	<u>46,884.39</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	1,900.00		1,900.00	-	1,900.00
Total Attendance and Social Work Services	<u>1,900.00</u>	<u>-</u>	<u>1,900.00</u>	<u>-</u>	<u>1,900.00</u>
Health Services:					
Salaries	58,531.00	775.00	59,306.00	59,306.00	-
Salaries of Social Services Coordinators	31,055.00		31,055.00	31,054.40	0.60
Other Purchased Services (400-500 series)	200.00		200.00	-	200.00
Supplies and Materials	4,000.00		4,000.00	3,636.11	363.89
Total Health Services	<u>93,786.00</u>	<u>775.00</u>	<u>94,561.00</u>	<u>93,996.51</u>	<u>564.49</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	102,144.00	(3,006.23)	99,137.77	84,384.00	14,753.77
Supplies and Materials	1,000.00		1,000.00	688.22	311.78
Total Undistributed Expenditures - Guidance	<u>103,144.00</u>	<u>(3,006.23)</u>	<u>100,137.77</u>	<u>85,072.22</u>	<u>15,065.55</u>
Educational Media Services/School Library:					
Salaries	28,359.00		28,359.00	28,359.00	-
Supplies and Materials	8,150.00		8,150.00	7,818.06	331.94
Total Educational Media Services/School Library	<u>36,509.00</u>	<u>-</u>	<u>36,509.00</u>	<u>36,177.06</u>	<u>331.94</u>
Instructional Staff Training Services:					
Other Purchased Services		1,000.00	1,000.00	577.00	423.00
Total Instructional Staff Training Services	<u>-</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>577.00</u>	<u>423.00</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: DANE BARSE PUBLIC SCHOOL

			2015		VARIANCE ACTUAL TO BUDGE
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 110,246.00	\$ (4,000.00)	\$ 106,246.00	\$ 84,863.60	\$ 21,382.40
Salaries of Secretarial and Clerical Assistants	75,383.00		75,383.00	74,554.91	828.09
Other Purchased Services	3,932.00	(2,810.00)	1,122.00	261.12	860.88
Supplies and Materials	11,750.00	(1,200.00)	10,550.00	10,250.52	299.48
Total Support Services School Administration	<u>201,311.00</u>	<u>(8,010.00)</u>	<u>193,301.00</u>	<u>169,930.15</u>	<u>23,370.85</u>
Other Operating and Maintenance of Plant					
Salaries	29,491.00	5.40	29,496.40	29,105.29	391.11
Total Other Operations and Maintenance of Plant Services	<u>29,491.00</u>	<u>5.40</u>	<u>29,496.40</u>	<u>29,105.29</u>	<u>391.11</u>
Undistributed Expenditures - Security					
Salaries	25,813.00	481.60	26,294.60	25,785.87	508.73
General Supplies	1,000.00		1,000.00	598.00	402.00
Total Undistributed Expenditures - Security	<u>26,813.00</u>	<u>481.60</u>	<u>27,294.60</u>	<u>26,383.87</u>	<u>910.73</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>56,304.00</u>	<u>487.00</u>	<u>56,791.00</u>	<u>55,489.16</u>	<u>1,301.84</u>
Undistributed Expenditures Before Unallocated Benefits	<u>492,954.00</u>	<u>(8,754.23)</u>	<u>484,199.77</u>	<u>441,242.10</u>	<u>42,957.67</u>
Unallocated Benefits:					
Group Insurance	781,824.00		781,824.00	781,824.00	-
Total Personal Services - Employee Benefits	<u>781,824.00</u>	<u>-</u>	<u>781,824.00</u>	<u>781,824.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,274,778.00</u>	<u>(8,754.23)</u>	<u>1,266,023.77</u>	<u>1,223,066.10</u>	<u>42,957.67</u>
Total General Current Expense	<u>3,460,873.55</u>	<u>4,413.00</u>	<u>3,465,286.55</u>	<u>3,375,444.49</u>	<u>89,842.06</u>
Capital Outlay:					
Equipment:					
Grades 1 - 5		32,698.00	32,698.00	2,360.16	30,337.84
Total Equipment	<u>-</u>	<u>32,698.00</u>	<u>32,698.00</u>	<u>2,360.16</u>	<u>30,337.84</u>
Total Capital Outlay	<u>-</u>	<u>32,698.00</u>	<u>32,698.00</u>	<u>2,360.16</u>	<u>30,337.84</u>
Total School Based Expenditures	<u>3,460,873.55</u>	<u>37,111.00</u>	<u>3,497,984.55</u>	<u>3,377,804.65</u>	<u>120,179.90</u>
Total Capital Outlay					
Operating Transfer In	\$ 3,453,378.00	\$ 37,111.00	\$ 3,490,489.00	\$ 3,403,616.56	\$ (86,872.44)
Total Other Financing Sources	<u>3,453,378.00</u>	<u>37,111.00</u>	<u>3,490,489.00</u>	<u>3,403,616.56</u>	<u>(86,872.44)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(7,495.55)	-	(7,495.55)	25,811.91	33,307.46
Fund Balances, July 1	<u>5,461.93</u>	<u>-</u>	<u>5,461.93</u>	<u>5,461.93</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (2,033.62)</u>	<u>\$ -</u>	<u>\$ (2,033.62)</u>	<u>\$ 31,273.84</u>	<u>\$ 33,307.46</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	2015				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 379,371.00	\$ 588.75	\$ 379,959.75	\$ 377,496.00	\$ 2,463.75
Grades 1-5 Salaries of Teachers	1,875,220.00	(38,000.00)	1,837,220.00	1,832,303.39	4,916.61
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	106,454.00	1,970.39	108,424.39	108,424.39	-
Other Purchased Services	39,692.00		39,692.00	32,906.26	6,785.74
General Supplies	202,424.86	24,691.94	227,116.80	200,154.91	26,961.89
Textbooks	1,500.00	(1,500.00)	-	-	-
<b>Total Regular Programs - Instruction</b>	<b>2,604,661.86</b>	<b>(12,248.92)</b>	<b>2,592,412.94</b>	<b>2,551,284.95</b>	<b>41,127.99</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	348,869.00		348,869.00	347,369.00	1,500.00
Other Salaries for Instruction	214,529.00		214,529.00	210,421.37	4,107.63
Other Purchased Services (400-500 series)	300.00		300.00	300.00	-
General Supplies	26,145.89		26,145.89	24,756.50	1,389.39
Other Objects	2,631.22		2,631.22	872.96	1,758.26
<b>Total Learning and/or Language Disabilities</b>	<b>592,475.11</b>	<b>-</b>	<b>592,475.11</b>	<b>583,419.83</b>	<b>9,055.28</b>
Resource Room/Resource Center:					
Salaries of Teachers	405,989.00		405,989.00	404,319.00	1,670.00
Other Salaries for Instruction		19,237.15	19,237.15	19,237.15	-
General Supplies	15,669.00		15,669.00	11,760.28	3,908.72
Other Objects	1,620.00		1,620.00	501.45	1,118.55
<b>Total Resource Room/Resource Center</b>	<b>423,278.00</b>	<b>19,237.15</b>	<b>442,515.15</b>	<b>435,817.88</b>	<b>6,697.27</b>
<b>Total Special Education - Instruction</b>	<b>1,015,753.11</b>	<b>19,237.15</b>	<b>1,034,990.26</b>	<b>1,019,237.71</b>	<b>15,752.55</b>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	371,710.00	83,848.40	455,558.40	455,558.40	-
General Supplies	1,150.00	33.00	1,183.00	1,181.57	1.43
<b>Total Basic Skills/Remedial - Instruction</b>	<b>372,860.00</b>	<b>83,881.40</b>	<b>456,741.40</b>	<b>456,739.97</b>	<b>1.43</b>
Bilingual Education - Instruction:					
Salaries of Teachers	75,217.00	19,325.84	94,542.84	76,858.63	17,684.21
General Supplies	1,250.00		1,250.00	968.47	281.53
<b>Total Bilingual Education - Instruction</b>	<b>76,467.00</b>	<b>19,325.84</b>	<b>95,792.84</b>	<b>77,827.10</b>	<b>17,965.74</b>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	14,445.00		14,445.00	10,609.00	3,836.00
<b>Total School Sponsored Cocurricular Activities - Instruction</b>	<b>14,445.00</b>	<b>-</b>	<b>14,445.00</b>	<b>10,609.00</b>	<b>3,836.00</b>
<b>Total Instruction</b>	<b>4,084,186.97</b>	<b>110,195.47</b>	<b>4,194,382.44</b>	<b>4,115,698.73</b>	<b>78,683.71</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	42,310.00	800.98	43,110.98	40,971.80	2,139.18
<b>Total Attendance and Social Work Services</b>	<b>42,310.00</b>	<b>800.98</b>	<b>43,110.98</b>	<b>40,971.80</b>	<b>2,139.18</b>
Health Services:					
Salaries	65,819.00	475.00	66,294.00	66,131.50	162.50
Salaries of Social Services Coordinators	57,718.00		57,718.00	57,718.00	-
Other Purchased Services (400-500 series)	600.00		600.00	-	600.00
Supplies and Materials	7,100.00		7,100.00	5,161.82	1,938.18
<b>Total Health Services</b>	<b>131,237.00</b>	<b>475.00</b>	<b>131,712.00</b>	<b>129,011.32</b>	<b>2,700.68</b>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	124,262.00		124,262.00	124,262.00	-
Supplies and Materials	2,850.00		2,850.00	2,800.12	49.88
<b>Total Undistributed Expenditures - Guidance</b>	<b>127,112.00</b>	<b>-</b>	<b>127,112.00</b>	<b>127,062.12</b>	<b>49.88</b>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

			2015		VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 59,820.00		\$ 59,820.00	\$ 59,820.00	\$ -
Supplies and Materials	7,225.00		7,225.00	6,965.38	259.62
Total Educational Media Services/School Library	<u>67,045.00</u>	<u>-</u>	<u>67,045.00</u>	<u>66,785.38</u>	<u>259.62</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	238,516.42	(60,000.00)	178,516.42	173,820.73	4,695.69
Salaries of Secretarial and Clerical Assistants	74,783.00	31.80	74,814.80	72,522.23	2,292.57
Other Purchased Services	9,459.00		9,459.00	8,600.11	858.89
Supplies and Materials	16,407.00	(33.00)	16,374.00	14,107.62	2,266.38
Total Support Services School Administration	<u>339,165.42</u>	<u>(60,001.20)</u>	<u>279,164.22</u>	<u>269,050.69</u>	<u>10,113.53</u>
Other Operating and Maintenance of Plant					
Salaries	48,144.00	1.52	48,145.52	46,132.93	2,012.59
Total Other Operations and Maintenance of Plant Services	<u>48,144.00</u>	<u>1.52</u>	<u>48,145.52</u>	<u>46,132.93</u>	<u>2,012.59</u>
Undistributed Expenditures - Security					
Salaries	33,636.00	419.17	34,055.17	29,784.41	4,270.76
General Supplies	3,050.00	(1,600.00)	1,450.00	1,233.42	216.58
Total Undistributed Expenditures - Security	<u>36,686.00</u>	<u>(1,180.83)</u>	<u>35,505.17</u>	<u>31,017.83</u>	<u>4,487.34</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>84,830.00</u>	<u>(1,179.31)</u>	<u>83,650.69</u>	<u>77,150.76</u>	<u>6,499.93</u>
Undistributed Expenditures Before Unallocated Benefits	<u>791,699.42</u>	<u>(59,904.53)</u>	<u>731,794.89</u>	<u>710,032.07</u>	<u>21,762.82</u>
Unallocated Benefits:					
Group Insurance	1,482,624.00		1,482,624.00	1,482,624.00	-
Total Personal Services - Employee Benefits	<u>1,482,624.00</u>	<u>-</u>	<u>1,482,624.00</u>	<u>1,482,624.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,274,323.42</u>	<u>(59,904.53)</u>	<u>2,214,418.89</u>	<u>2,192,656.07</u>	<u>21,762.82</u>
Total General Current Expense	<u>6,358,510.39</u>	<u>50,290.94</u>	<u>6,408,801.33</u>	<u>6,308,354.80</u>	<u>100,446.53</u>
Capital Outlay:					
Equipment:					
Grades 1 - 5		29,524.06	29,524.06	11,942.12	17,581.94
Total Equipment	<u>-</u>	<u>29,524.06</u>	<u>29,524.06</u>	<u>11,942.12</u>	<u>17,581.94</u>
Total Capital Outlay	<u>-</u>	<u>29,524.06</u>	<u>29,524.06</u>	<u>11,942.12</u>	<u>17,581.94</u>
Total School Based Expenditures	<u>6,358,510.39</u>	<u>79,815.00</u>	<u>6,438,325.39</u>	<u>6,320,296.92</u>	<u>118,028.47</u>
Other Financing Sources:					
Operating Transfer In	\$ 6,351,883.42	\$ 79,815.00	\$ 6,431,698.42	\$ 6,362,332.38	\$ (69,366.04)
Total Other Financing Sources	<u>6,351,883.42</u>	<u>79,815.00</u>	<u>6,431,698.42</u>	<u>6,362,332.38</u>	<u>(69,366.04)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(6,626.97)	-	(6,626.97)	42,035.46	48,662.43
Fund Balances, July 1	<u>2,663.35</u>	<u>-</u>	<u>2,663.35</u>	<u>2,663.35</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (3,963.62)</u>	<u>\$ -</u>	<u>\$ (3,963.62)</u>	<u>\$ 44,698.81</u>	<u>\$ 48,662.43</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: WALLACE MIDDLE SCHOOL

	2015				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	\$ 2,248,174.00	\$ (50,263.00)	\$ 2,197,911.00	\$ 2,122,253.39	\$ 75,657.61
Other Purchased Services	15,018.00		15,018.00	12,522.06	2,495.94
General Supplies	132,008.83	14,453.78	146,462.61	111,776.01	34,686.60
Textbooks	1,500.00	(1,000.00)	500.00		500.00
<b>Total Regular Programs - Instruction</b>	<b>2,396,700.83</b>	<b>(36,809.22)</b>	<b>2,359,891.61</b>	<b>2,246,551.46</b>	<b>113,340.15</b>
<b>Special Education - Instruction:</b>					
Cognitive - Mild:					
Salaries of Teachers	115,379.00		115,379.00	58,641.00	56,738.00
Other Salaries for Instruction	93,016.00		93,016.00	40,522.76	52,493.24
Other Purchased Services (400-500 series)	1,750.00	(101.16)	1,648.84		1,648.84
General Supplies	15,815.00	(75.00)	15,740.00	15,394.15	345.85
Other Objects	2,800.00	176.16	2,976.16	2,575.63	400.53
<b>Total Cognitive - Mild</b>	<b>228,760.00</b>	<b>-</b>	<b>228,760.00</b>	<b>117,133.54</b>	<b>111,626.46</b>
Cognitive - Moderate:					
Salaries of Teachers	114,936.00		114,936.00	114,616.00	320.00
Other Salaries for Instruction	56,619.00	10,125.31	66,744.31	66,744.31	-
Other Purchased Services (400-500 series)	1,250.00		1,250.00		1,250.00
General Supplies	9,100.00		9,100.00	6,521.59	2,578.41
Other Objects	1,400.00		1,400.00	777.73	622.27
<b>Total Cognitive - Moderate</b>	<b>183,305.00</b>	<b>10,125.31</b>	<b>193,430.31</b>	<b>188,659.63</b>	<b>4,770.68</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	255,081.00	(55,577.37)	199,503.63	169,062.62	30,441.01
Other Salaries for Instruction	124,055.00	24,942.78	148,997.78	148,679.50	318.28
Other Purchased Services (400-500 series)	750.00		750.00		750.00
General Supplies	15,539.11		15,539.11	6,395.06	9,144.05
Other Objects	1,200.00		1,200.00	547.97	652.03
<b>Total Learning and/or Language Disabilities</b>	<b>396,625.11</b>	<b>(30,634.59)</b>	<b>365,990.52</b>	<b>324,685.15</b>	<b>41,305.37</b>
Resource Room/Resource Center:					
Salaries of Teachers	464,892.00	980.73	465,872.73	462,792.00	3,080.73
Other Salaries for Instruction	67,670.00	1,298.44	68,968.44	68,968.44	-
General Supplies	15,300.00		15,300.00	1,094.25	14,205.75
Other Objects	2,100.00		2,100.00	1,502.63	597.37
<b>Total Resource Room/Resource Center</b>	<b>549,962.00</b>	<b>2,279.17</b>	<b>552,241.17</b>	<b>534,357.32</b>	<b>17,883.85</b>
<b>Total Special Education - Instruction</b>	<b>1,358,652.11</b>	<b>(18,230.11)</b>	<b>1,340,422.00</b>	<b>1,164,835.64</b>	<b>175,586.36</b>
<b>School Sponsored Cocurricular Activities - Instruction:</b>					
Salaries	17,750.00	896.00	18,646.00	17,206.00	1,440.00
Purchased Services		1,000.00	1,000.00		1,000.00
Supplies & Materials	1,000.00		1,000.00	559.80	440.20
Other Objects	1,000.00		1,000.00		1,000.00
<b>Total School Sponsored Cocurricular Activities - Instruction</b>	<b>19,750.00</b>	<b>1,896.00</b>	<b>21,646.00</b>	<b>17,765.80</b>	<b>3,880.20</b>
<b>School Sponsored Athletics - Instruction:</b>					
Salaries	5,120.00		5,120.00	1,280.00	3,840.00
Supplies & Materials	2,000.00		2,000.00		2,000.00
<b>Total School Sponsored Athletics - Instruction</b>	<b>7,120.00</b>	<b>-</b>	<b>7,120.00</b>	<b>1,280.00</b>	<b>5,840.00</b>
<b>Other Instructional Programs - Instruction:</b>					
Salaries	21,600.00	118.75	21,718.75	21,693.75	25.00
	21,600.00	118.75	21,718.75	21,693.75	25.00
<b>Total Instruction</b>	<b>3,803,822.94</b>	<b>(53,024.58)</b>	<b>3,750,798.36</b>	<b>3,452,126.65</b>	<b>298,671.71</b>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: WALLACE MIDDLE SCHOOL

	2015				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 29,170.00		\$ 29,170.00	\$ 27,840.00	\$ 1,330.00
Supplies and Materials	500.00		500.00		500.00
Total Attendance and Social Work Services	<u>29,670.00</u>	<u>-</u>	<u>29,670.00</u>	<u>27,840.00</u>	<u>1,830.00</u>
Health Services:					
Salaries	55,218.00	3,536.00	58,754.00	58,754.00	-
Salaries of Social Services Coordinators	57,468.00	500.00	57,968.00	57,968.00	-
Other Purchased Services (400-500 series)	2,472.00		2,472.00	964.15	1,507.85
Supplies and Materials	3,500.00		3,500.00	1,454.99	2,045.01
Total Health Services	<u>118,658.00</u>	<u>4,036.00</u>	<u>122,694.00</u>	<u>119,141.14</u>	<u>3,552.86</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	160,601.00		160,601.00	160,601.00	-
Other Salaries	72,028.00		72,028.00	72,003.00	25.00
Other Purchased Services (400-500 series)	1,364.00		1,364.00	1,363.80	0.20
Supplies and Materials	650.00		650.00	415.17	234.83
Total Undistributed Expenditures - Guidance	<u>234,643.00</u>	<u>-</u>	<u>234,643.00</u>	<u>234,382.97</u>	<u>260.03</u>
Educational Media Services/School Library:					
Salaries	85,384.00		85,384.00	85,384.00	-
Other Purchased Services	1,310.18		1,310.18	1,142.88	167.30
Supplies and Materials	9,500.00		9,500.00	7,460.07	2,039.93
Total Educational Media Services/School Library	<u>96,194.18</u>	<u>-</u>	<u>96,194.18</u>	<u>93,986.95</u>	<u>2,207.23</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	228,202.34		228,202.34	228,202.08	0.26
Salaries of Secretarial and Clerical Assistants	129,821.00		129,821.00	105,693.23	24,127.77
Other Purchased Services	8,837.00		8,837.00	6,538.14	2,298.86
Supplies and Materials	15,307.01		15,307.01	13,081.70	2,225.31
Total Support Services School Administration	<u>382,167.35</u>	<u>-</u>	<u>382,167.35</u>	<u>353,515.15</u>	<u>28,652.20</u>
Other Operating and Maintenance of Plant					
Salaries		6,126.05	6,126.05	6,126.05	-
Total Other Operations and Maintenance of Plant Services	<u>-</u>	<u>6,126.05</u>	<u>6,126.05</u>	<u>6,126.05</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries	83,855.00	1,098.31	84,953.31	77,661.92	7,291.39
General Supplies	2,800.00		2,800.00	1,115.55	1,684.45
Total Other Operations and Maintenance of Plant Services	<u>86,655.00</u>	<u>1,098.31</u>	<u>87,753.31</u>	<u>78,777.47</u>	<u>8,975.84</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>86,655.00</u>	<u>7,224.36</u>	<u>93,879.36</u>	<u>84,903.52</u>	<u>8,975.84</u>
Undistributed Expenditures Before Unallocated Benefits	<u>947,987.53</u>	<u>11,260.36</u>	<u>959,247.89</u>	<u>913,769.73</u>	<u>45,478.16</u>
Unallocated Benefits:					
Group Insurance	1,518,720.00	(19,200.00)	1,499,520.00	1,499,520.00	-
Total Personal Services - Employee Benefits	<u>1,518,720.00</u>	<u>(19,200.00)</u>	<u>1,499,520.00</u>	<u>1,499,520.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,466,707.53</u>	<u>(7,939.64)</u>	<u>2,458,767.89</u>	<u>2,413,289.73</u>	<u>45,478.16</u>
Total General Current Expense	<u>6,270,530.47</u>	<u>(60,964.22)</u>	<u>6,209,566.25</u>	<u>5,865,416.38</u>	<u>344,149.87</u>
Capital Outlay:					
Equipment:					
Grades 6-8		27,694.22	27,694.22	10,517.00	17,177.22
Total Equipment	<u>-</u>	<u>27,694.22</u>	<u>27,694.22</u>	<u>10,517.00</u>	<u>17,177.22</u>
Total Capital Outlay	<u>-</u>	<u>27,694.22</u>	<u>27,694.22</u>	<u>10,517.00</u>	<u>17,177.22</u>
Total School Based Expenditures	<u>6,270,530.47</u>	<u>(33,270.00)</u>	<u>6,237,260.47</u>	<u>5,875,933.38</u>	<u>361,327.09</u>
Other Financing Sources:					
Operating Transfer In	\$ 6,268,093.34	\$ (33,270.00)	\$ 6,234,823.34	\$ 5,912,998.19	\$ (321,825.15)
Total Other Financing Sources	<u>6,268,093.34</u>	<u>(33,270.00)</u>	<u>6,234,823.34</u>	<u>5,912,998.19</u>	<u>(321,825.15)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,437.13)	-	(2,437.13)	37,064.81	39,501.94
Fund Balances, July 1	1,694.94	-	1,694.94	1,694.94	-
Fund Balances, June 30	<u>\$ (742.19)</u>	<u>\$ -</u>	<u>\$ (742.19)</u>	<u>\$ 38,759.75</u>	<u>\$ 39,501.94</u>

See Accompanying Auditor's Report



**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	2015				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 278,612.00	\$ 2,725.74	\$ 281,337.74	\$ 281,337.74	\$ -
Grades 1-5 Salaries of Teachers	1,582,825.00	5,956.41	1,588,781.41	1,584,471.68	4,309.73
Other Salaries for Instruction	90,542.00		90,542.00	89,087.04	1,454.96
Other Purchased Services	24,869.00	(2,000.00)	22,869.00	18,595.33	4,273.67
General Supplies	150,930.99	18,443.66	169,374.65	154,094.76	15,279.89
Textbooks	1,000.00	(1,000.00)	-	-	-
Total Regular Programs - Instruction	<u>2,128,778.99</u>	<u>24,125.81</u>	<u>2,152,904.80</u>	<u>2,127,586.55</u>	<u>25,318.25</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	320,916.00	(49,801.03)	271,114.97	228,034.87	43,080.10
Other Salaries for Instruction	129,012.00	715.14	129,727.14	129,727.14	-
Other Purchased Services (400-500 series)	400.00		400.00	-	400.00
General Supplies	33,991.00		33,991.00	32,294.31	1,696.69
Textbooks	2,250.00		2,250.00	1,677.31	572.69
Total Learning and/or Language Disabilities	<u>486,569.00</u>	<u>(49,085.89)</u>	<u>437,483.11</u>	<u>391,733.63</u>	<u>45,749.48</u>
Resource Room/Resource Center:					
Salaries of Teachers	197,924.00		197,924.00	197,024.00	900.00
General Supplies	8,056.00		8,056.00	7,056.59	999.41
Other Objects	848.00		848.00	697.20	150.80
Total Resource Room/Resource Center	<u>206,828.00</u>	<u>-</u>	<u>206,828.00</u>	<u>204,777.79</u>	<u>2,050.21</u>
<b>Total Special Education - Instruction</b>	<u>693,397.00</u>	<u>(49,085.89)</u>	<u>644,311.11</u>	<u>596,511.42</u>	<u>47,799.69</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	269,945.00	28,016.00	297,961.00	297,961.00	-
General Supplies	2,500.00		2,500.00	2,353.43	146.57
<b>Total Basic Skills/Remedial - Instruction</b>	<u>272,445.00</u>	<u>28,016.00</u>	<u>300,461.00</u>	<u>300,314.43</u>	<u>146.57</u>
Bilingual Education - Instruction:					
Salaries of Teachers	72,278.00		72,278.00	72,278.00	-
General Supplies	2,000.00		2,000.00	1,921.00	79.00
<b>Total Bilingual Education - Instruction</b>	<u>74,278.00</u>	<u>-</u>	<u>74,278.00</u>	<u>74,199.00</u>	<u>79.00</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	14,010.00	720.00	14,730.00	14,140.18	589.82
<b>Total School Sponsored Cocurricular Activities - Instruction</b>	<u>14,010.00</u>	<u>720.00</u>	<u>14,730.00</u>	<u>14,140.18</u>	<u>589.82</u>
<b>Total Instruction</b>	<u>3,182,908.99</u>	<u>3,775.92</u>	<u>3,186,684.91</u>	<u>3,112,751.58</u>	<u>73,933.33</u>
Health Services:					
Salaries	56,268.00	1,950.00	58,218.00	58,218.00	-
Salaries of Social Services Coordinators	69,082.00		69,082.00	58,626.35	10,455.65
Other Purchased Services (400-500 series)	150.00		150.00	-	150.00
Supplies and Materials	7,375.00	(1,000.00)	6,375.00	5,756.08	618.92
<b>Total Health Services</b>	<u>132,875.00</u>	<u>950.00</u>	<u>133,825.00</u>	<u>122,600.43</u>	<u>11,224.57</u>
Undistributed Expenditures - Guidance:					
Salaries of Other Professional Staff	155,091.00		155,091.00	154,466.00	625.00
Supplies and Materials	4,690.00		4,690.00	3,050.96	1,639.04
<b>Total Undistributed Expenditures - Guidance</b>	<u>159,781.00</u>	<u>-</u>	<u>159,781.00</u>	<u>157,516.96</u>	<u>2,264.04</u>
Educational Media Services/School Library:					
Salaries	54,518.00		54,518.00	-	54,518.00
Other Purchased Services	4,159.00		4,159.00	4,158.24	0.76
Supplies and Materials	6,011.00		6,011.00	5,006.92	1,004.08
<b>Total Educational Media Services/School Library</b>	<u>64,688.00</u>	<u>-</u>	<u>64,688.00</u>	<u>9,165.16</u>	<u>55,522.84</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: MARIE DURAND PUBLIC SCHOOL

			2015		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Instructional Staff Training Services:					
Other Purchased Prof. and Tech. Services		310.00	310.00	228.00	82.00
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 220,491.90	\$ 1,224.56	\$ 221,716.46	\$ 221,716.46	\$ -
Salaries of Secretarial and Clerical Assistants	106,365.00		106,365.00	103,439.40	2,925.60
Other Purchased Services	6,141.00		6,141.00	3,532.18	2,608.82
Supplies and Materials	15,837.50	(1,110.00)	14,727.50	13,876.23	851.27
Total Support Services School Administration	348,835.40	114.56	348,949.96	342,564.27	6,385.69
Other Operating and Maintenance of Plant					
Salaries	41,252.00	8,712.86	49,964.86	49,964.86	-
Total Other Operations and Maintenance of Plant Services	41,252.00	8,712.86	49,964.86	49,964.86	-
Undistributed Expenditures - Security					
Salaries	33,762.00	500.32	34,262.32	32,051.25	2,211.07
General Supplies	2,400.00	800.00	3,200.00	2,745.82	454.18
Total Undistributed Expenditures - Security	36,162.00	1,300.32	37,462.32	34,797.07	2,665.25
Total Undist. Expend-Oper & Maint of Plant Serv.	77,414.00	10,013.18	87,427.18	84,761.93	2,665.25
Undistributed Expenditures Before Unallocated Benefits	783,593.40	11,387.74	794,981.14	716,836.75	78,144.39
Unallocated Benefits:					
Group Insurance	1,175,424.00		1,175,424.00	1,175,424.00	-
Total Personal Services - Employee Benefits	1,175,424.00	-	1,175,424.00	1,175,424.00	-
Total Undistributed Expenditures	1,959,017.40	11,387.74	1,970,405.14	1,892,260.75	78,144.39
Total General Current Expense	5,141,926.39	15,163.66	5,157,090.05	5,005,012.33	152,077.72
Capital Outlay:					
Equipment:					
Grades 1 - 5		32,081.34	32,081.34	5,859.11	26,222.23
Learning and/or Language Disabilities	4,878.00		4,878.00		4,878.00
Total Equipment	4,878.00	32,081.34	36,959.34	5,859.11	31,100.23
Total Capital Outlay	4,878.00	32,081.34	36,959.34	5,859.11	31,100.23
Total School Based Expenditures	5,146,804.39	47,245.00	5,194,049.39	5,010,871.44	183,177.95
Other Financing Sources:					
Operating Transfer In	\$ 5,142,767.90	\$ 47,245.00	\$ 5,190,012.90	\$ 5,051,101.90	\$ (138,911.00)
Total Other Financing Sources	5,142,767.90	47,245.00	5,190,012.90	5,051,101.90	(138,911.00)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(4,036.49)	-	(4,036.49)	40,230.46	44,266.95
Fund Balances, July 1	1,205.43	-	1,205.43	1,205.43	-
Fund Balances, June 30	\$ (2,831.06)	\$ -	\$ (2,831.06)	\$ 41,435.89	\$ 44,266.95

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	2015				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	141,556.00		\$ 141,556.00	\$ 141,556.00	\$ -
Grades 1-5 Salaries of Teachers	896,964.00	12,574.91	909,538.91	908,338.91	1,200.00
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	47,218.00	914.17	48,132.17	48,132.17	-
Other Purchased Services	16,596.00		16,596.00	12,726.56	3,869.44
General Supplies	90,153.62	21,985.98	112,139.60	94,011.69	18,127.91
Textbooks	1,000.00	(1,000.00)	-	-	-
Total Regular Programs - Instruction	<u>1,193,487.62</u>	<u>34,475.06</u>	<u>1,227,962.68</u>	<u>1,204,765.33</u>	<u>23,197.35</u>
Behavioral Disabilities:					
Salaries of Teachers	337,072.00		337,072.00	331,572.00	5,500.00
Other Salaries for Instruction	265,395.00	(14,015.56)	251,379.44	214,355.35	37,024.09
Other Purchased Services (400-500 series)	400.00		400.00		400.00
General Supplies	30,163.78	50.00	30,213.78	30,184.00	29.78
Textbooks			-	-	-
Other Objects	2,300.00		2,300.00	2,198.31	101.69
Total Behavioral Disabilities	<u>635,330.78</u>	<u>(13,965.56)</u>	<u>621,365.22</u>	<u>578,309.66</u>	<u>43,055.56</u>
Resource Room/Resource Center:					
Salaries of Teachers	56,518.00	(40,128.63)	16,389.37		16,389.37
General Supplies	2,814.00	(2,000.00)	814.00		814.00
Textbooks	270.00	(50.00)	220.00		220.00
Total Resource Room/Resource Center	<u>59,602.00</u>	<u>(42,178.63)</u>	<u>17,423.37</u>	<u>-</u>	<u>17,423.37</u>
Total Special Education - Instruction	<u>694,932.78</u>	<u>(56,144.19)</u>	<u>638,788.59</u>	<u>578,309.66</u>	<u>60,478.93</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	271,765.00		271,765.00	251,521.72	20,243.28
General Supplies	1,000.00		1,000.00	916.00	84.00
Total Basic Skills/Remedial - Instruction	<u>272,765.00</u>	<u>-</u>	<u>272,765.00</u>	<u>252,437.72</u>	<u>20,327.28</u>
Bilingual Education - Instruction:					
Salaries of Teachers	690,730.00		690,730.00	630,590.83	60,139.17
Other Salaries for Instruction	40,969.00	4,362.99	45,331.99	45,331.99	-
General Supplies	15,800.00		15,800.00	14,516.49	1,283.51
Total Bilingual Education - Instruction	<u>747,499.00</u>	<u>4,362.99</u>	<u>751,861.99</u>	<u>690,439.31</u>	<u>61,422.68</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	12,125.00		12,125.00	10,229.00	1,896.00
Supplies & Materials	1,000.00		1,000.00	590.00	410.00
Total School Sponsored Cocurricular Activities - Instruction	<u>13,125.00</u>	<u>-</u>	<u>13,125.00</u>	<u>10,819.00</u>	<u>2,306.00</u>
Total Instruction	<u>2,921,809.40</u>	<u>(17,306.14)</u>	<u>2,904,503.26</u>	<u>2,736,771.02</u>	<u>167,732.24</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	30,373.00		30,373.00	28,973.00	1,400.00
Total Attendance and Social Work Services	<u>30,373.00</u>	<u>-</u>	<u>30,373.00</u>	<u>28,973.00</u>	<u>1,400.00</u>
Health Services:					
Salaries	57,061.00	14,774.31	71,835.31	70,914.00	921.31
Salaries of Social Service Coordinators	63,609.00		63,609.00	63,609.00	-
Other Purchased Services (400-500 series)	150.00		150.00		150.00
Supplies and Materials	3,900.00	(1,150.00)	2,750.00	2,691.36	58.64
Total Health Services	<u>124,720.00</u>	<u>13,624.31</u>	<u>138,344.31</u>	<u>137,214.36</u>	<u>1,129.95</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	130,343.00		130,343.00	127,643.00	2,700.00
Other Salaries	225.00		225.00		225.00
Supplies and Materials	500.00		500.00	409.95	90.05
Total Undistributed Expenditures - Guidance	<u>131,068.00</u>	<u>-</u>	<u>131,068.00</u>	<u>128,052.95</u>	<u>3,015.05</u>
Educational Media Services/School Library:					
Salaries	57,218.00		57,218.00	57,218.00	-
Supplies and Materials	7,500.00		7,500.00	7,311.07	188.93
Total Educational Media Services/School Library	<u>64,718.00</u>	<u>-</u>	<u>64,718.00</u>	<u>64,529.07</u>	<u>188.93</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	2015				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 131,358.53	\$ 18,991.35	\$ 150,349.88	\$ 150,349.88	\$ -
Salaries of Secretarial and Clerical Assistants	74,275.00	1,294.92	75,569.92	74,629.00	940.92
Other Purchased Services	3,571.00		3,571.00	2,915.91	655.09
Supplies and Materials	5,595.00		5,595.00	5,587.40	7.60
Total Support Services School Administration	<u>214,799.53</u>	<u>20,286.27</u>	<u>235,085.80</u>	<u>233,482.19</u>	<u>1,603.61</u>
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	36,713.00	477.23	37,190.23	37,190.23	-
Total Other Operations and Maintenance of Plant Services	<u>36,713.00</u>	<u>477.23</u>	<u>37,190.23</u>	<u>37,190.23</u>	<u>-</u>
Undistributed Expenditures - Security					
Salaries of Non-Instructional Aides	41,183.00	754.31	41,937.31	40,479.70	1,457.61
General Supplies	1,850.00		1,850.00	762.00	1,088.00
Total Undistributed Expenditures - Security	<u>43,033.00</u>	<u>754.31</u>	<u>43,787.31</u>	<u>41,241.70</u>	<u>2,545.61</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>79,746.00</u>	<u>1,231.54</u>	<u>80,977.54</u>	<u>78,431.93</u>	<u>2,545.61</u>
Undistributed Expenditures Before Unallocated Benefits	<u>645,424.53</u>	<u>35,142.12</u>	<u>680,566.65</u>	<u>670,683.50</u>	<u>9,883.15</u>
Unallocated Benefits:					
Group Insurance	1,233,024.00		1,233,024.00	1,233,024.00	-
Total Personal Services - Employee Benefits	<u>1,233,024.00</u>	<u>-</u>	<u>1,233,024.00</u>	<u>1,233,024.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,878,448.53</u>	<u>35,142.12</u>	<u>1,913,590.65</u>	<u>1,903,707.50</u>	<u>9,883.15</u>
Total General Current Expense	<u>4,800,257.93</u>	<u>17,835.98</u>	<u>4,818,093.91</u>	<u>4,640,478.52</u>	<u>177,615.39</u>
Capital Outlay:					
Equipment:					
Grades 1 - 5		14,614.02	14,614.02	4,024.29	10,589.73
Total Equipment	<u>-</u>	<u>14,614.02</u>	<u>14,614.02</u>	<u>4,024.29</u>	<u>10,589.73</u>
Total Capital Outlay	<u>-</u>	<u>14,614.02</u>	<u>14,614.02</u>	<u>4,024.29</u>	<u>10,589.73</u>
Total School Based Expenditures	<u>4,800,257.93</u>	<u>32,450.00</u>	<u>4,832,707.93</u>	<u>4,644,502.81</u>	<u>188,205.12</u>
Other Financing Sources:					
Operating Transfer In	\$ 4,797,309.53	\$ 32,450.00	\$ 4,829,759.53	\$ 4,671,741.12	\$ (158,018.41)
Total Other Financing Sources	<u>4,797,309.53</u>	<u>32,450.00</u>	<u>4,829,759.53</u>	<u>4,671,741.12</u>	<u>(158,018.41)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,948.40)	-	(2,948.40)	27,238.31	30,186.71
Fund Balances, July 1	<u>1,197.97</u>	<u>-</u>	<u>1,197.97</u>	<u>1,197.97</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (1,750.43)</u>	<u>\$ -</u>	<u>\$ (1,750.43)</u>	<u>\$ 28,436.28</u>	<u>\$ 30,186.71</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: LEUCHTER ELEMENTARY SCHOOL

	2015				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 116,288.00		\$ 116,288.00	\$ 116,288.00	\$ -
Grades 1-5 Salaries of Teachers	759,521.00	(19,323.00)	740,198.00	737,897.12	2,300.88
Other Salaries for Instruction	48,997.00	1,284.00	50,281.00	50,281.00	-
Other Purchased Services	8,500.00		8,500.00	7,266.00	1,234.00
General Supplies	72,821.84	(250.00)	72,571.84	70,045.30	2,526.54
Textbooks	750.00		750.00		750.00
Total Regular Programs - Instruction	1,006,877.84	(18,289.00)	988,588.84	981,777.42	6,811.42
Resource Room/Resource Center:					
Salaries of Teachers		54,518.00	54,518.00	54,518.00	-
Total Resource Room/Resource Center	-	54,518.00	54,518.00	54,518.00	-
Autism:					
Salaries of Teachers	114,236.00		114,236.00	112,836.00	1,400.00
Other Salaries for Instruction	134,983.00	(44,000.00)	90,983.00	88,288.61	2,694.39
Other Purchased Services (400-500 series)	900.00		900.00		900.00
General Supplies	12,160.00		12,160.00	11,945.58	214.42
Textbooks	400.00		400.00		400.00
Other Objects	1,300.00		1,300.00	984.92	315.08
Total Autism	263,979.00	(44,000.00)	219,979.00	214,055.11	5,923.89
Total Special Education - Instruction	263,979.00	10,518.00	274,497.00	268,573.11	5,923.89
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	168,549.00		168,549.00	131,088.03	37,460.97
General Supplies	1,074.75		1,074.75	1,039.43	35.32
Total Basic Skills/Remedial - Instruction	169,623.75	-	169,623.75	132,127.46	37,496.29
Bilingual Education - Instruction:					
Salaries of Teachers	28,409.00	(19,384.30)	9,024.70	3,904.40	5,120.30
General Supplies	400.00		400.00	219.42	180.58
Total Bilingual Education - Instruction	28,809.00	(19,384.30)	9,424.70	4,123.82	5,300.88
School Sponsored Cocurricular Activities - Instruction:					
Salaries	9,070.00	1,138.00	10,208.00	9,686.00	522.00
Supplies & Materials	200.00		200.00		200.00
Total School Sponsored Cocurricular Activities - Instruction	9,270.00	1,138.00	10,408.00	9,686.00	722.00
Total Instruction	1,478,559.59	(26,017.30)	1,452,542.29	1,396,287.81	56,254.48
Health Services:					
Salaries	62,709.00		62,709.00	62,609.00	100.00
Salaries of Social Services Coordinators	31,055.00		31,055.00	31,054.60	0.40
Supplies and Materials	2,500.00		2,500.00	2,388.97	111.03
Total Health Services	96,264.00	-	96,264.00	96,052.57	211.43
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	56,968.00	1,250.00	58,218.00	58,218.00	-
Supplies and Materials	600.00		600.00	541.03	58.97
Total Undistributed Expenditures - Guidance	57,568.00	1,250.00	58,818.00	58,759.03	58.97
Educational Media Services/School Library:					
Salaries	28,359.00		28,359.00	28,359.00	-
Supplies and Materials	7,950.00		7,950.00	7,581.22	368.78
Total Educational Media Services/School Library	36,309.00	-	36,309.00	35,940.22	368.78
Instructional Staff Training Services:					
Purchased Professional - Educational Services		1,100.00	1,100.00		1,100.00
Total Instructional Staff Training Services	-	1,100.00	1,100.00	-	1,100.00

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: LEUCHTER ELEMENTARY SCHOOL

	2015				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 110,246.00	\$ 26,827.53	\$ 137,073.53	\$ 137,073.53	\$ -
Salaries of Secretarial and Clerical Assistants	46,292.00	9,325.30	55,617.30	53,471.04	2,146.26
Other Purchased Services	3,008.00	1,317.47	4,325.47	4,325.47	-
Supplies and Materials	15,473.42	(1,100.00)	14,373.42	11,826.90	2,546.52
Total Support Services School Administration	<u>175,019.42</u>	<u>36,370.30</u>	<u>211,389.72</u>	<u>206,696.94</u>	<u>4,692.78</u>
Other Operating and Maintenance of Plant					
Salaries	12,200.00		12,200.00	2,580.30	9,619.70
Total Other Operations and Maintenance of Plant Services	<u>12,200.00</u>	<u>-</u>	<u>12,200.00</u>	<u>2,580.30</u>	<u>9,619.70</u>
Undistributed Expenditures - Security					
Salaries	16,901.00		16,901.00	9,967.31	6,933.69
General Supplies	650.00		650.00	638.77	11.23
Total Undistributed Expenditures - Security	<u>17,551.00</u>	<u>-</u>	<u>17,551.00</u>	<u>10,606.08</u>	<u>6,944.92</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>29,751.00</u>	<u>-</u>	<u>29,751.00</u>	<u>13,186.38</u>	<u>16,564.62</u>
Undistributed Expenditures Before Unallocated Benefits	<u>394,911.42</u>	<u>38,720.30</u>	<u>433,631.72</u>	<u>410,635.14</u>	<u>22,996.58</u>
Unallocated Benefits:			-		
Group Insurance	657,024.00		657,024.00	657,024.00	-
Total Personal Services - Employee Benefits	<u>657,024.00</u>	<u>-</u>	<u>657,024.00</u>	<u>657,024.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,051,935.42</u>	<u>38,720.30</u>	<u>1,090,655.72</u>	<u>1,067,659.14</u>	<u>22,996.58</u>
Total General Current Expense	<u>2,530,495.01</u>	<u>12,703.00</u>	<u>2,543,198.01</u>	<u>2,463,946.95</u>	<u>79,251.06</u>
Total School Based Expenditures	<u>2,530,495.01</u>	<u>12,703.00</u>	<u>2,543,198.01</u>	<u>2,463,946.95</u>	<u>79,251.06</u>
Other Financing Sources:					
Operating Transfer In	\$ 2,519,632.00	\$ 12,703.00	\$ 2,532,335.00	\$ 2,455,149.18	\$ (77,185.82)
Total Other Financing Sources	<u>2,519,632.00</u>	<u>12,703.00</u>	<u>2,532,335.00</u>	<u>2,455,149.18</u>	<u>(77,185.82)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(10,863.01)	-	(10,863.01)	(8,797.77)	2,065.24
Fund Balances, July 1	9,282.40	-	9,282.40	9,282.40	-
Fund Balances, June 30	<u>\$ (1,580.61)</u>	<u>\$ -</u>	<u>\$ (1,580.61)</u>	<u>\$ 484.63</u>	<u>\$ 2,065.24</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

			2015		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 363,493.00	\$ 13,704.48	\$ 377,197.48	\$ 377,197.48	\$ -
Grades 1-5 Salaries of Teachers	1,709,679.00	(4,000.00)	1,705,679.00	1,675,136.18	30,542.82
Other Salaries for Instruction	129,211.00	2,530.27	131,741.27	131,741.27	-
Other Purchased Services	31,299.00		31,299.00	27,105.65	4,193.35
General Supplies	190,845.18	42,734.13	233,579.31	193,034.67	40,544.64
Textbooks	1,000.00	(1,000.00)	-	-	-
Total Regular Programs - Instruction	<u>2,425,527.18</u>	<u>53,968.88</u>	<u>2,479,496.06</u>	<u>2,404,215.25</u>	<u>75,280.81</u>
Resource Room/Resource Center:					
Salaries of Teachers	308,095.00	56,035.35	364,130.35	362,930.35	1,200.00
General Supplies	11,772.00	(802.88)	10,969.12	10,807.60	161.52
Other Objects	1,080.00	(33.14)	1,046.86	1,019.03	27.83
Total Resource Room/Resource Center	<u>320,947.00</u>	<u>55,199.33</u>	<u>376,146.33</u>	<u>374,756.98</u>	<u>1,389.35</u>
Total Special Education - Instruction	<u>320,947.00</u>	<u>55,199.33</u>	<u>376,146.33</u>	<u>374,756.98</u>	<u>1,389.35</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	389,456.00	(26,514.03)	362,941.97	340,875.83	22,066.14
General Supplies	2,545.09	(70.38)	2,474.71	2,474.71	-
Total Basic Skills/Remedial - Instruction	<u>392,001.09</u>	<u>(26,584.41)</u>	<u>365,416.68</u>	<u>343,350.54</u>	<u>22,066.14</u>
Bilingual Education - Instruction:					
Salaries of Teachers	56,968.00		56,968.00	56,968.00	-
General Supplies	500.00		500.00	493.78	6.22
Total Bilingual Education - Instruction	<u>57,468.00</u>	<u>-</u>	<u>57,468.00</u>	<u>57,461.78</u>	<u>6.22</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	15,005.00		15,005.00	14,109.00	896.00
Supplies & Materials	500.00	(500.00)	-	-	-
Total School Sponsored Cocurricular Activities - Instruction	<u>15,505.00</u>	<u>(500.00)</u>	<u>15,005.00</u>	<u>14,109.00</u>	<u>896.00</u>
Total Instruction	<u>3,211,448.27</u>	<u>82,083.80</u>	<u>3,293,532.07</u>	<u>3,193,893.55</u>	<u>99,638.52</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	21,613.00	3,128.34	24,741.34	24,741.34	-
Total Attendance and Social Work Services	<u>21,613.00</u>	<u>3,128.34</u>	<u>24,741.34</u>	<u>24,741.34</u>	<u>-</u>
Health Services:					
Salaries	78,456.00		78,456.00	76,656.00	1,800.00
Salaries of Social Services Coordinators	58,561.00		58,561.00	58,402.73	158.27
Other Purchased Services (400-500 series)	1,382.00		1,382.00	1,198.40	183.60
Supplies and Materials	5,100.00	(995.03)	4,104.97	4,090.98	13.99
Total Health Services	<u>143,499.00</u>	<u>(995.03)</u>	<u>142,503.97</u>	<u>140,348.11</u>	<u>2,155.86</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	169,768.00	(50,000.00)	119,768.00	110,387.58	9,380.42
Supplies and Materials	800.00	(483.82)	316.18	286.18	30.00
Total Undistributed Expenditures - Guidance	<u>170,568.00</u>	<u>(50,483.82)</u>	<u>120,084.18</u>	<u>110,673.76</u>	<u>9,410.42</u>
Educational Media Services/School Library:					
Salaries	57,968.00		57,968.00	57,968.00	-
Supplies and Materials	12,680.64	(2,683.79)	9,996.85	9,652.31	344.54
Total Educational Media Services/School Library	<u>70,648.64</u>	<u>(2,683.79)</u>	<u>67,964.85</u>	<u>67,620.31</u>	<u>344.54</u>
Instructional Staff Training Services:					
Purchased Professional - Educational Services		8,000.00	8,000.00	7,335.00	665.00
Total Instructional Staff Training Services	<u>-</u>	<u>8,000.00</u>	<u>8,000.00</u>	<u>7,335.00</u>	<u>665.00</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	2015		ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Support Services School Administration:				
Salaries of Principals/Assistant Principals	\$ 227,220.17		\$ 227,220.17	\$ 0.17
Salaries of Secretarial and Clerical Assistants	61,649.00		61,649.00	4,137.11
Other Purchased Services	2,915.00		2,915.00	5.65
Supplies and Materials	14,087.50	681.66	14,769.16	-
Total Support Services School Administration	305,871.67	681.66	306,553.33	4,142.93
Other Operating and Maintenance of Plant				
Salaries	46,939.00	207.28	47,146.28	7,138.00
Total Other Operations and Maintenance of Plant Services	46,939.00	207.28	47,146.28	7,138.00
Undistributed Expenditures - Security				
Salaries	29,927.00		29,927.00	4,925.53
General Supplies	3,550.00		3,550.00	2,099.60
Total Undistributed Expenditures - Security	33,477.00	-	33,477.00	7,025.13
Total Undist. Expend-Oper & Maint of Plant Serv.	80,416.00	207.28	80,623.28	14,163.13
Undistributed Expenditures Before Unallocated Benefits	792,616.31	(42,145.36)	750,470.95	30,881.88
Unallocated Benefits:				
Group Insurance	1,175,424.00		1,175,424.00	-
Total Personal Services - Employee Benefits	1,175,424.00	-	1,175,424.00	-
Total Undistributed Expenditures	1,968,040.31	(42,145.36)	1,925,894.95	30,881.88
Total General Current Expense	5,179,488.58	39,938.44	5,219,427.02	130,520.40
Capital Outlay:				
Equipment:				
Grades 1 - 5		15,138.56	15,138.56	-
Total Equipment	-	15,138.56	15,138.56	-
Total Capital Outlay	-	15,138.56	15,138.56	-
Total School Based Expenditures	5,179,488.58	55,077.00	5,234,565.58	130,520.40
Other Financing Sources:				
Operating Transfer In	\$ 5,174,693.17	\$ 55,077.00	\$ 5,229,770.17	\$ (87,263.14)
Total Other Financing Sources	5,174,693.17	55,077.00	5,229,770.17	(87,263.14)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(4,795.41)	-	(4,795.41)	43,257.26
Fund Balances, July 1	1,476.59	-	1,476.59	-
Fund Balances, June 30	\$ (3,318.82)	\$ -	\$ (3,318.82)	\$ 43,257.26

See Accompanying Auditor's Report



**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: SABATER ELEMENTARY SCHOOL

	2015				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 419,378.00	\$ (50,000.00)	\$ 369,378.00	\$ 368,238.41	\$ 1,139.59
Grades 1-5 Salaries of Teachers	1,999,431.00	(35,346.99)	1,964,084.01	1,962,464.72	1,619.29
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	131,588.00	(20,000.00)	111,588.00	107,650.99	3,937.01
Other Purchased Services	24,296.00	2,400.00	26,696.00	25,410.00	1,286.00
General Supplies	252,121.53	(5,170.63)	246,950.90	235,608.85	11,342.05
Textbooks	5,000.00	6,320.00	11,320.00	11,317.94	2.06
Total Regular Programs - Instruction	<u>2,831,814.53</u>	<u>(101,797.62)</u>	<u>2,730,016.91</u>	<u>2,710,690.91</u>	<u>19,326.00</u>
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	173,453.00	(15,000.00)	158,453.00	155,488.74	2,964.26
Other Salaries for Instruction	166,086.00	23,636.83	189,722.83	189,232.83	490.00
Other Purchased Services (400-500 series)	1,776.00		1,776.00	1,776.00	1,776.00
General Supplies	11,780.00		11,780.00	5,754.95	6,025.05
Other Objects	2,700.00		2,700.00	1,387.87	1,312.13
Total Cognitive - Mild	<u>355,795.00</u>	<u>8,636.83</u>	<u>364,431.83</u>	<u>351,864.39</u>	<u>12,567.44</u>
Resource Room/Resource Center:					
Salaries of Teachers	368,042.00		368,042.00	363,259.81	4,782.19
Other Salaries for Instruction	22,034.00	(10,000.00)	12,034.00	3,218.90	8,815.10
General Supplies	12,855.00		12,855.00	3,482.54	9,372.46
Other Objects	1,350.00		1,350.00	1,350.00	1,350.00
Total Resource Room/Resource Center	<u>404,281.00</u>	<u>(10,000.00)</u>	<u>394,281.00</u>	<u>369,961.25</u>	<u>24,319.75</u>
Total Special Education - Instruction	<u>760,076.00</u>	<u>(1,363.17)</u>	<u>758,712.83</u>	<u>721,825.64</u>	<u>36,887.19</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	522,888.00	(19,812.74)	503,075.26	494,759.28	8,315.98
General Supplies	2,000.00		2,000.00	2,000.00	2,000.00
Total Basic Skills/Remedial - Instruction	<u>524,888.00</u>	<u>(19,812.74)</u>	<u>505,075.26</u>	<u>494,759.28</u>	<u>10,315.98</u>
Bilingual Education - Instruction:					
Salaries of Teachers	721,381.00	80,135.62	801,516.62	801,516.62	-
Other Salaries for Instruction	59,361.00		59,361.00	41,518.34	17,842.66
General Supplies	13,500.00		13,500.00	7,698.37	5,801.63
Total Bilingual Education - Instruction	<u>794,242.00</u>	<u>80,135.62</u>	<u>874,377.62</u>	<u>850,733.33</u>	<u>23,644.29</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	12,515.00		12,515.00	8,899.00	3,616.00
Supplies & Materials	500.00		500.00	500.00	500.00
Total School Sponsored Cocurricular Activities - Instruction	<u>13,015.00</u>	<u>-</u>	<u>13,015.00</u>	<u>8,899.00</u>	<u>4,116.00</u>
Total Instruction	<u>4,924,035.53</u>	<u>(42,837.91)</u>	<u>4,881,197.62</u>	<u>4,786,908.16</u>	<u>94,289.46</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	39,860.00	821.78	40,681.78	39,717.22	964.56
Total Attendance and Social Work Services	<u>39,860.00</u>	<u>821.78</u>	<u>40,681.78</u>	<u>39,717.22</u>	<u>964.56</u>
Health Services:					
Salaries	80,973.00	4,425.00	85,398.00	65,478.31	19,919.69
Salaries of Social Services Coordinators	66,419.00		66,419.00	65,794.00	625.00
Other Purchased Services (400-500 series)	150.00		150.00	150.00	150.00
Supplies and Materials	5,500.00	(800.00)	4,700.00	2,608.06	2,091.94
Total Health Services	<u>153,042.00</u>	<u>3,625.00</u>	<u>156,667.00</u>	<u>133,880.37</u>	<u>22,786.63</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	162,540.00		162,540.00	162,540.00	-
Other Purchased Services (400-500 series)	500.00		500.00	500.00	500.00
Supplies and Materials	1,200.00		1,200.00	391.05	808.95
Total Undistributed Expenditures - Guidance	<u>164,240.00</u>	<u>-</u>	<u>164,240.00</u>	<u>162,931.05</u>	<u>1,308.95</u>
Educational Media Services/School Library:					
Salaries	82,884.00		82,884.00	82,884.00	-
Supplies and Materials	10,700.00	(4,000.00)	6,700.00	3,691.51	3,008.49
Total Educational Media Services/School Library	<u>93,584.00</u>	<u>(4,000.00)</u>	<u>89,584.00</u>	<u>86,575.51</u>	<u>3,008.49</u>
Instructional Staff Training Services:					

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: SABATER ELEMENTARY SCHOOL

	2015				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Other Purchased Services		1,670.00	1,670.00		1,670.00
Total Instructional Staff Training Services	-	1,670.00	1,670.00	-	1,670.00
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 236,428.34		\$ 236,428.34	\$ 236,428.08	\$ 0.26
Salaries of Secretarial and Clerical Assistants	80,090.00		80,090.00	55,252.03	24,837.97
Other Purchased Services	7,571.00	430.50	8,001.50	6,515.50	1,486.00
Supplies and Materials	31,256.00	(5,495.00)	25,761.00	21,805.82	3,955.18
Total Support Services School Administration	355,345.34	(5,064.50)	350,280.84	320,001.43	30,279.41
Other Operating and Maintenance of Plant					
Salaries	45,365.00		45,365.00	39,656.99	5,708.01
Total Other Operations and Maintenance of Plant Services	45,365.00	-	45,365.00	39,656.99	5,708.01
Undistributed Expenditures - Security					
Salaries	64,700.00	(42,950.00)	21,750.00	7,541.55	14,208.45
General Supplies	2,800.00	1,000.00	3,800.00	3,469.61	330.39
Total Undistributed Expenditures - Security	67,500.00	(41,950.00)	25,550.00	11,011.16	14,538.84
Total Undist. Expend-Oper & Maint of Plant Serv.	112,865.00	(41,950.00)	70,915.00	50,668.15	20,246.85
Undistributed Expenditures Before Unallocated Benefits	918,936.34	(44,897.72)	874,038.62	793,773.73	80,264.89
Unallocated Benefits:					
Group Insurance	1,761,408.00	(19,200.00)	1,742,208.00	1,742,208.00	-
Total Personal Services - Employee Benefits	1,761,408.00	(19,200.00)	1,742,208.00	1,742,208.00	-
Total Undistributed Expenditures	2,680,344.34	(64,097.72)	2,616,246.62	2,535,981.73	80,264.89
Total General Current Expense	7,604,379.87	(106,935.63)	7,497,444.24	7,322,889.89	174,554.35
Capital Outlay:					
Equipment:					
Grades 1 - 5		91,178.63	91,178.63	13,854.76	77,323.87
Total Equipment	-	91,178.63	91,178.63	13,854.76	77,323.87
Total Capital Outlay	-	91,178.63	91,178.63	13,854.76	77,323.87
Total School Based Expenditures	7,604,379.87	(15,757.00)	7,588,622.87	7,336,744.65	251,878.22
Other Financing Sources:					
Operating Transfer In	\$ 7,588,992.34	\$ (15,757.00)	\$ 7,573,235.34	\$ 7,407,566.53	\$ (165,668.81)
Total Other Financing Sources	7,588,992.34	(15,757.00)	7,573,235.34	7,407,566.53	(165,668.81)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(15,387.53)	-	(15,387.53)	70,821.88	86,209.41
Fund Balances, July 1	10,905.61	-	10,905.61	10,905.61	-
Fund Balances, June 30	\$ (4,481.92)	\$ -	\$ (4,481.92)	\$ 81,727.49	\$ 86,209.41

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: PETWAY ELEMENTARY SCHOOL

	2015				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
<b>Regular Programs - Instruction</b>					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 266,348.00		\$ 266,348.00	\$ 266,348.00	\$ -
Grades 1-5 Salaries of Teachers	1,606,011.00	39,272.37	1,645,283.37	1,643,714.90	1,568.47
Other Salaries for Instruction	88,312.00	1,696.79	90,008.79	90,008.79	-
Other Purchased Services	14,896.00		14,896.00	10,334.56	4,561.44
General Supplies	186,081.02	11,599.39	197,680.41	185,728.40	11,952.01
Textbooks	100.00		100.00		100.00
<b>Total Regular Programs - Instruction</b>	<b>2,161,748.02</b>	<b>52,568.55</b>	<b>2,214,316.57</b>	<b>2,196,134.65</b>	<b>18,181.92</b>
<b>Special Education - Instruction:</b>					
Cognitive - Moderate:					
Salaries of Teachers	171,474.00	(26,154.35)	145,319.65	143,862.13	1,457.52
Other Salaries for Instruction	169,409.00		169,409.00	153,878.25	15,530.75
Other Purchased Services (400-500 series)	1,400.00		1,400.00		1,400.00
General Supplies	7,480.00		7,480.00	7,461.31	18.69
Other Objects	1,900.00		1,900.00	1,547.31	352.69
<b>Total Cognitive - Moderate</b>	<b>351,663.00</b>	<b>(26,154.35)</b>	<b>325,508.65</b>	<b>306,749.00</b>	<b>18,759.65</b>
Auditory Impairments:					
Salaries of Teachers	140,041.00		140,041.00	135,324.24	4,716.76
Other Salaries for Instruction	224,138.00	(50,000.00)	174,138.00	166,660.48	7,477.52
Other Purchased Services (400-500 series)	2,000.00		2,000.00		2,000.00
General Supplies	23,220.00		23,220.00	20,250.78	2,969.22
Textbooks	800.00		800.00		800.00
Other Objects	1,300.00		1,300.00	1,281.39	18.61
<b>Total Auditory Impairments</b>	<b>391,499.00</b>	<b>(50,000.00)</b>	<b>341,499.00</b>	<b>323,516.89</b>	<b>17,982.11</b>
Resource Room/Resource Center:					
Salaries of Teachers	301,355.00		301,355.00	300,155.00	1,200.00
Other Salaries for Instruction	24,814.00		24,814.00	21,110.46	3,703.54
General Supplies	10,527.00		10,527.00	10,453.61	73.39
Other Objects	1,080.00		1,080.00	1,074.24	5.76
<b>Total Resource Room/Resource Center</b>	<b>337,776.00</b>	<b>-</b>	<b>337,776.00</b>	<b>332,793.31</b>	<b>4,982.69</b>
<b>Total Special Education - Instruction</b>	<b>1,080,938.00</b>	<b>(76,154.35)</b>	<b>1,004,783.65</b>	<b>963,059.20</b>	<b>41,724.45</b>
<b>Basic Skills/Remedial - Instruction:</b>					
Salaries of Teachers	288,477.00		288,477.00	241,649.05	46,827.95
General Supplies	1,000.00		1,000.00	988.00	12.00
<b>Total Basic Skills/Remedial - Instruction</b>	<b>289,477.00</b>	<b>-</b>	<b>289,477.00</b>	<b>242,637.05</b>	<b>46,839.95</b>
<b>Bilingual Education - Instruction:</b>					
Salaries of Teachers	63,398.00	(404.23)	62,993.77	62,993.77	-
General Supplies	100.00		100.00	87.54	12.46
<b>Total Bilingual Education - Instruction</b>	<b>63,498.00</b>	<b>(404.23)</b>	<b>63,093.77</b>	<b>63,081.31</b>	<b>12.46</b>
<b>School Sponsored Cocurricular Activities - Instruction:</b>					
Salaries	11,125.00		11,125.00	10,861.00	264.00
Supplies & Materials	400.00		400.00	375.50	24.50
<b>Total School Sponsored Cocurricular Activities - Instruction</b>	<b>11,525.00</b>	<b>-</b>	<b>11,525.00</b>	<b>11,236.50</b>	<b>288.50</b>
<b>Total Instruction</b>	<b>3,607,186.02</b>	<b>(23,990.03)</b>	<b>3,583,195.99</b>	<b>3,476,148.71</b>	<b>107,047.28</b>
<b>Undistributed Expenditures:</b>					
Attendance and Social Work Services:					
Salaries	\$ 21,163.00		\$ 21,163.00	\$ 20,834.95	\$ 328.05
<b>Total Attendance and Social Work Services</b>	<b>21,163.00</b>	<b>-</b>	<b>21,163.00</b>	<b>20,834.95</b>	<b>328.05</b>
Health Services:					
Salaries	62,409.00	825.00	63,234.00	63,234.00	-
Salaries of Social Services Coordinators	61,945.00		61,945.00	61,320.00	625.00
Other Purchased Services (400-500 series)	50.00		50.00		50.00
Supplies and Materials	3,750.00		3,750.00	2,987.50	762.50
<b>Total Health Services</b>	<b>128,154.00</b>	<b>825.00</b>	<b>128,979.00</b>	<b>127,541.50</b>	<b>1,437.50</b>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: PETWAY ELEMENTARY SCHOOL

	2015		ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Undistributed Expenditures - Guidance				
Salaries of Other Professional Staff	169,393.00		168,768.00	625.00
Other Purchased Services (400-500 series)	1,950.00		1,949.88	0.12
Supplies and Materials	4,050.00		2,148.49	1,901.51
Total Undistributed Expenditures - Guidance	175,393.00	-	172,866.37	2,526.63
Educational Media Services/School Library:				
Salaries	82,884.00		82,884.00	-
Supplies and Materials	10,900.00		10,834.39	65.61
Total Educational Media Services/School Library	93,784.00	-	93,718.39	65.61
Instructional Staff Training Services:				
Purchased Professional - Educational Services		610.00	610.00	610.00
Other Purchased Services		1,200.00	905.00	295.00
Total Instructional Staff Training Services	-	1,810.00	905.00	905.00
Support Services School Administration:				
Salaries of Principals/Assistant Principals	207,773.40		169,866.61	37,906.79
Salaries of Secretarial and Clerical Assistants	74,932.00		72,055.29	2,876.71
Other Purchased Services	4,285.00		3,868.76	416.24
Supplies and Materials	17,285.00	(600.00)	15,836.34	848.66
Total Support Services School Administration	304,275.40	(600.00)	261,627.00	42,048.40
Other Operating and Maintenance of Plant				
Salaries	41,670.00	807.24	38,966.91	3,510.33
Total Other Operations and Maintenance of Plant Services	41,670.00	807.24	38,966.91	3,510.33
Undistributed Expenditures - Security				
Salaries	20,788.00	363.68	19,942.54	1,209.14
General Supplies	1,710.40	(600.00)	1,109.40	1.00
Total Other Operations and Maintenance of Plant Services	22,498.40	(236.32)	21,051.94	1,210.14
Total Undist. Expend-Oper & Maint of Plant Serv.	64,168.40	570.92	60,018.85	4,720.47
Undistributed Expenditures Before Unallocated Benefits	786,937.80	2,605.92	737,512.06	52,031.66
Unallocated Benefits:				
Group Insurance	1,338,624.00		1,338,624.00	-
Total Personal Services - Employee Benefits	1,338,624.00	-	1,338,624.00	-
Total Undistributed Expenditures	2,125,561.80	2,605.92	2,076,136.06	52,031.66
Total General Current Expense	5,732,747.82	(21,384.11)	5,552,284.77	159,078.94
Capital Outlay:				
Equipment:				
Grades 1 - 5		24,480.61	9,758.32	14,722.29
Auditory Impairments	4,878.00		3,735.00	1,143.00
Total Equipment	4,878.00	24,480.61	13,493.32	15,865.29
Total Capital Outlay	4,878.00	24,480.61	13,493.32	15,865.29
Total School Based Expenditures	5,737,625.82	3,096.50	5,565,778.09	174,944.23
Other Financing Sources:				
Operating Transfer In	\$ 5,732,392.40	\$ 3,096.50	\$ 5,588,911.13	\$ (146,577.77)
Total Other Financing Sources	5,732,392.40	3,096.50	5,588,911.13	(146,577.77)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(5,233.42)	-	23,133.04	28,366.46
Fund Balances, July 1	2,022.88	-	2,022.88	-
Fund Balances, June 30	\$ (3,210.54)	\$ -	\$ (3,210.54)	\$ 28,366.46

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

	2015				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,356,166.00	\$ 5,355.00	\$ 2,361,521.00	\$ 2,357,286.12	\$ 4,234.88
Other Purchased Services (400-500 series)	22,417.00	1,500.00	23,917.00	20,441.71	3,475.29
General Supplies	153,130.80	35,344.75	188,475.55	152,618.76	35,856.79
Textbooks	1,500.00		1,500.00	1,299.83	200.17
Total Regular Programs - Instruction	<u>2,533,213.80</u>	<u>42,199.75</u>	<u>2,575,413.55</u>	<u>2,531,646.42</u>	<u>43,767.13</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	197,683.00		197,683.00	167,256.08	30,426.92
Other Salaries for Instruction	107,529.00	2,834.62	110,363.62	98,911.22	11,452.40
Other Purchased Services (400-500 series)	750.00		750.00	60.00	690.00
General Supplies	12,611.23		12,611.23	12,086.36	524.87
Other Objects	900.00		900.00	254.03	645.97
Total Learning and/or Language Disabilities	<u>319,473.23</u>	<u>2,834.62</u>	<u>322,307.85</u>	<u>278,567.69</u>	<u>43,740.16</u>
Auditory Impairments:					
Salaries of Teachers	48,861.00		48,861.00		48,861.00
Other Salaries for Instruction	6,550.00		6,550.00		6,550.00
Total Auditory Impairments	<u>55,411.00</u>	<u>-</u>	<u>55,411.00</u>	<u>-</u>	<u>55,411.00</u>
Behavioral Disabilities:					
Salaries of Teachers	55,468.00		55,468.00	54,868.00	600.00
Other Salaries for Instruction	46,038.00		46,038.00	44,512.97	1,525.03
Purchased Professional-Educational Services	400.00		400.00		400.00
General Supplies	4,280.00		4,280.00	4,273.77	6.23
Other Objects	1,200.00		1,200.00	650.08	549.92
Total Behavioral Disabilities	<u>107,386.00</u>	<u>-</u>	<u>107,386.00</u>	<u>104,304.82</u>	<u>3,081.18</u>
Resource Room/Resource Center:					
Salaries of Teachers	520,742.00	(11,649.98)	509,092.02	447,758.48	61,333.54
Other Salaries for Instruction	85,150.00	8.74	85,158.74	68,726.58	16,432.16
General Supplies	16,200.00		16,200.00	15,897.23	302.77
Other Objects	3,188.42		3,188.42	1,490.34	1,698.08
Total Resource Room/Resource Center	<u>625,280.42</u>	<u>(11,641.24)</u>	<u>613,639.18</u>	<u>533,872.63</u>	<u>79,766.55</u>
Total Special Education - Instruction	<u>1,107,550.65</u>	<u>(8,806.62)</u>	<u>1,098,744.03</u>	<u>916,745.14</u>	<u>181,998.89</u>
Bilingual Education - Instruction:					
Salaries of Teachers		360.00	360.00	360.00	-
Total Bilingual Education - Instruction	<u>-</u>	<u>360.00</u>	<u>360.00</u>	<u>360.00</u>	<u>-</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	19,685.00	56.00	19,741.00	18,566.00	1,175.00
Supplies & Materials	250.00		250.00		250.00
Other Objects					
Total School Sponsored Cocurricular Activities - Instruction	<u>19,935.00</u>	<u>56.00</u>	<u>19,991.00</u>	<u>18,566.00</u>	<u>1,425.00</u>
School Sponsored Athletics - Instruction:					
Salaries	5,120.00		5,120.00	5,120.00	-
Supplies & Materials	1,000.00		1,000.00	901.30	98.70
Total School Sponsored Athletics - Instruction	<u>6,120.00</u>	<u>-</u>	<u>6,120.00</u>	<u>6,021.30</u>	<u>98.70</u>
Other Instructional Programs - Instruction:					
Salaries of Teachers	15,750.00		15,750.00	12,126.25	3,623.75
	<u>15,750.00</u>	<u>-</u>	<u>15,750.00</u>	<u>12,126.25</u>	<u>3,623.75</u>
Total Instruction	<u>3,682,569.45</u>	<u>33,809.13</u>	<u>3,716,378.58</u>	<u>3,485,465.11</u>	<u>230,913.47</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	31,200.00	1,254.32	32,454.32	31,957.86	496.46
Salaries of Drop-Out Prevention Officer/Coordinator		46.55	46.55	46.55	-
Total Attendance and Social Work Services	<u>31,200.00</u>	<u>1,300.87</u>	<u>32,500.87</u>	<u>32,004.41</u>	<u>496.46</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

	2015				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE ACTUAL TO FINAL
Health Services:					
Salaries	\$ 56,768.00	\$ 700.00	\$ 57,468.00	\$ 57,468.00	\$ -
Salaries of Social Services Coordinators	84,384.00		84,384.00	84,384.00	-
Other Purchased Services (400-500 series)	100.00		100.00		100.00
Supplies and Materials	3,100.00		3,100.00	2,783.60	316.40
Total Health Services	<u>144,352.00</u>	<u>700.00</u>	<u>145,052.00</u>	<u>144,635.60</u>	<u>416.40</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	171,018.00		171,018.00	170,924.25	93.75
Other Salaries	82,884.00		82,884.00	82,884.00	-
Supplies and Materials	300.00		300.00	128.85	171.15
Total Undistributed Expenditures - Guidance	<u>254,202.00</u>	<u>-</u>	<u>254,202.00</u>	<u>253,937.10</u>	<u>264.90</u>
Educational Media Services/School Library:					
Salaries	82,884.00		82,884.00	82,884.00	-
Supplies and Materials	10,956.65		10,956.65	10,814.14	142.51
Total Educational Media Services/School Library	<u>93,840.65</u>	<u>-</u>	<u>93,840.65</u>	<u>93,698.14</u>	<u>142.51</u>
Undistributed Expenditures - Support Services School Administration:					
Salaries of Principals/Assistant Principals	221,719.57		221,719.57	218,274.72	3,444.85
Salaries of Secretarial and Clerical Assistants	98,094.00	1,034.75	99,128.75	97,763.21	1,365.54
Other Purchased Services	4,376.00		4,376.00	3,222.51	1,153.49
Supplies and Materials	8,000.00	(7,500.00)	500.00	445.60	54.40
Total Undistributed Expenditures - Support Services School Admin	<u>332,189.57</u>	<u>(6,465.25)</u>	<u>325,724.32</u>	<u>319,706.04</u>	<u>6,018.28</u>
Undistributed Expenditures - Security					
Salaries	79,005.00		79,005.00	76,644.49	2,360.51
General Supplies	7,900.00		7,900.00	4,680.25	3,219.75
Total Undistributed Expenditures - Security	<u>86,905.00</u>	<u>-</u>	<u>86,905.00</u>	<u>81,324.74</u>	<u>5,580.26</u>
Total Undistributed Expenditures - Oper & Maint of Plant Serv	<u>86,905.00</u>	<u>-</u>	<u>86,905.00</u>	<u>81,324.74</u>	<u>5,580.26</u>
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	1,000.00		1,000.00		1,000.00
Total Student Transportation Services	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>
Undistributed Expenditures Before Unallocated Benefits	<u>943,689.22</u>	<u>(4,464.38)</u>	<u>939,224.84</u>	<u>925,306.03</u>	<u>13,918.81</u>
Unallocated Benefits:					
Group Insurance	1,403,520.00		1,403,520.00	1,403,520.00	-
Total Personal Services - Employee Benefits	<u>1,403,520.00</u>	<u>-</u>	<u>1,403,520.00</u>	<u>1,403,520.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,347,209.22</u>	<u>(4,464.38)</u>	<u>2,342,744.84</u>	<u>2,328,826.03</u>	<u>13,918.81</u>
Total General Current Expense	<u>6,029,778.67</u>	<u>29,344.75</u>	<u>6,059,123.42</u>	<u>5,814,291.14</u>	<u>244,832.28</u>
Capital Outlay:					
Equipment:					
Grades 6-8		6,089.25	6,089.25	6,089.25	-
Total Equipment	<u>-</u>	<u>6,089.25</u>	<u>6,089.25</u>	<u>6,089.25</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>6,089.25</u>	<u>6,089.25</u>	<u>6,089.25</u>	<u>-</u>
Total School Based Expenditures	<u>6,029,778.67</u>	<u>35,434.00</u>	<u>6,065,212.67</u>	<u>5,820,380.39</u>	<u>244,832.28</u>
Other Financing Sources:					
Operating Transfer In	\$ 6,024,406.57	\$ 35,434.00	\$ 6,059,840.57	\$ 5,845,523.04	\$ (214,317.53)
Total Other Financing Sources	<u>6,024,406.57</u>	<u>35,434.00</u>	<u>6,059,840.57</u>	<u>5,845,523.04</u>	<u>(214,317.53)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(5,372.10)	-	(5,372.10)	25,142.65	30,514.75
Fund Balances, July 1	5,312.10	-	5,312.10	5,312.10	-
Fund Balances, June 30	<u>\$ (60.00)</u>	<u>\$ -</u>	<u>\$ (60.00)</u>	<u>\$ 30,454.75</u>	<u>\$ 30,514.75</u>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	2015				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 275,324.00		\$ 275,324.00	\$ 275,324.00	\$ -
Grades 1-5 Salaries of Teachers	1,574,905.00	44,151.32	1,619,056.32	1,617,846.62	1,209.70
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	91,248.00	5,080.62	96,328.62	96,328.62	-
Other Purchased Services	23,508.00		23,508.00	19,459.93	4,048.07
General Supplies	157,597.37	24,863.10	182,460.47	157,999.94	24,460.53
Textbooks	3,000.00	(2,000.00)	1,000.00		1,000.00
<b>Total Regular Programs - Instruction</b>	<b>2,125,582.37</b>	<b>72,095.04</b>	<b>2,197,677.41</b>	<b>2,166,959.11</b>	<b>30,718.30</b>
Resource Room/Resource Center:					
Salaries of Teachers	340,294.00		340,294.00	334,680.76	5,613.24
Other Salaries for Instruction	260,568.00	(36,879.69)	223,688.31	220,668.31	3,020.00
General Supplies	12,400.00		12,400.00	8,372.79	4,027.21
Textbooks	400.00		400.00		400.00
Other Objects	2,700.00		2,700.00	73.69	2,626.31
<b>Total Resource Room/Resource Center</b>	<b>616,362.00</b>	<b>(36,879.69)</b>	<b>579,482.31</b>	<b>563,795.55</b>	<b>15,686.76</b>
Autism:					
Salaries of Teachers	344,467.00	(5,000.00)	339,467.00	338,267.00	1,200.00
Other Salaries for Instruction	339,863.00	(49,975.30)	289,887.70	288,682.24	1,205.46
Other Purchased Services (400-500 series)	2,900.00		2,900.00		2,900.00
General Supplies	29,650.00	(7,000.00)	22,650.00	22,203.40	446.60
Textbooks	6,000.00	(6,000.00)	-		-
Other Objects	4,250.00		4,250.00	3,056.20	1,193.80
<b>Total Autism</b>	<b>727,130.00</b>	<b>(67,975.30)</b>	<b>659,154.70</b>	<b>652,208.84</b>	<b>6,945.86</b>
<b>Total Special Education - Instruction</b>	<b>1,343,492.00</b>	<b>(104,854.99)</b>	<b>1,238,637.01</b>	<b>1,216,004.39</b>	<b>22,632.62</b>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	221,244.00		221,244.00	221,244.00	-
General Supplies	1,000.00		1,000.00		1,000.00
<b>Total Basic Skills/Remedial - Instruction</b>	<b>222,244.00</b>	<b>-</b>	<b>222,244.00</b>	<b>221,244.00</b>	<b>1,000.00</b>
Bilingual Education - Instruction:					
Salaries of Teachers	64,609.00	(60,730.99)	3,878.01	3,878.01	-
General Supplies	500.00		500.00		500.00
<b>Total Bilingual Education - Instruction</b>	<b>65,109.00</b>	<b>(60,730.99)</b>	<b>4,378.01</b>	<b>3,878.01</b>	<b>500.00</b>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	13,725.00		13,725.00	11,843.00	1,882.00
Supplies & Materials	500.00		500.00		500.00
<b>Total School Sponsored Cocurricular Activities - Instruction</b>	<b>14,225.00</b>	<b>-</b>	<b>14,225.00</b>	<b>11,843.00</b>	<b>2,382.00</b>
<b>Total Instruction</b>	<b>3,770,652.37</b>	<b>(93,490.94)</b>	<b>3,677,161.43</b>	<b>3,619,928.51</b>	<b>57,232.92</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	1,710.00	25,469.04	27,179.04	25,496.03	1,683.01
<b>Total Attendance and Social Work Services</b>	<b>1,710.00</b>	<b>25,469.04</b>	<b>27,179.04</b>	<b>25,496.03</b>	<b>1,683.01</b>
Health Services:					
Salaries	62,109.00	250.00	62,359.00	62,359.00	-
Salaries of Social Services Coordinators	58,218.00		58,218.00	58,218.00	-
Other Purchased Services (400-500 series)	100.00		100.00		100.00
Supplies and Materials	4,200.00	(800.00)	3,400.00	2,367.23	1,032.77
<b>Total Health Services</b>	<b>124,627.00</b>	<b>(550.00)</b>	<b>124,077.00</b>	<b>122,944.23</b>	<b>1,132.77</b>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	141,451.00		141,451.00	140,826.00	625.00
Supplies and Materials	2,200.00		2,200.00	2,043.16	156.84
<b>Total Undistributed Expenditures - Guidance</b>	<b>143,651.00</b>	<b>-</b>	<b>143,651.00</b>	<b>142,869.16</b>	<b>781.84</b>

See Accompanying Auditor's Report

**CITY OF VINELAND SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	2015		ACTUAL	VARIANCE FINAL TO ACTUAL	
	ORIGINAL BUDGET	BUDGET TRANSFERS			FINAL BUDGET
Educational Media Services/School Library:					
Salaries	\$ 55,718.00		\$ 55,718.00	\$ 54,663.87	1,054.13
Supplies and Materials	10,200.00		10,200.00	8,002.03	2,197.97
Total Educational Media Services/School Library	<u>65,918.00</u>	<u>-</u>	<u>65,918.00</u>	<u>62,665.90</u>	<u>3,252.10</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	222,789.11	(5,000.00)	217,789.11	216,730.52	1,058.59
Salaries of Secretarial and Clerical Assistants	82,054.00		82,054.00	80,558.47	1,495.53
Other Purchased Services	4,767.00	6,357.68	11,124.68	11,124.68	-
Supplies and Materials	12,035.00		12,035.00	8,084.15	3,950.85
Total Support Services School Administration	<u>321,645.11</u>	<u>1,357.68</u>	<u>323,002.79</u>	<u>316,497.82</u>	<u>6,504.97</u>
Other Operating and Maintenance of Plant					
Salaries	47,290.00	(2,734.08)	44,555.92	42,593.59	1,962.33
Total Other Operations and Maintenance of Plant Services	<u>47,290.00</u>	<u>(2,734.08)</u>	<u>44,555.92</u>	<u>42,593.59</u>	<u>1,962.33</u>
Undistributed Expenditures - Security					
Salaries	30,045.00	299.90	30,344.90	25,655.63	4,689.27
General Supplies	1,500.00	2,000.00	3,500.00	3,260.00	240.00
Total Undistributed Expenditures - Security	<u>31,545.00</u>	<u>2,299.90</u>	<u>33,844.90</u>	<u>28,915.63</u>	<u>4,929.27</u>
Total Undistributed Expenditures - Oper & Maint of Plant Serv	<u>78,835.00</u>	<u>(434.18)</u>	<u>78,400.82</u>	<u>71,509.22</u>	<u>6,891.60</u>
Undistributed Expenditures Before Unallocated Benefits	<u>736,386.11</u>	<u>25,842.54</u>	<u>762,228.65</u>	<u>741,982.36</u>	<u>20,246.29</u>
Unallocated Benefits:					
Group Insurance	1,626,624.00		1,626,624.00	1,626,624.00	-
Total Personal Services - Employee Benefits	<u>1,626,624.00</u>	<u>-</u>	<u>1,626,624.00</u>	<u>1,626,624.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,363,010.11</u>	<u>25,842.54</u>	<u>2,388,852.65</u>	<u>2,368,606.36</u>	<u>20,246.29</u>
Total General Current Expense	<u>6,133,662.48</u>	<u>(67,648.40)</u>	<u>6,066,014.08</u>	<u>5,988,534.87</u>	<u>77,479.21</u>
Capital Outlay:					
Equipment:					
Grades 1 - 5		7,143.90	7,143.90	7,143.90	-
Total Equipment	<u>-</u>	<u>7,143.90</u>	<u>7,143.90</u>	<u>7,143.90</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>7,143.90</u>	<u>7,143.90</u>	<u>7,143.90</u>	<u>-</u>
Total School Based Expenditures	<u>6,133,662.48</u>	<u>(60,504.50)</u>	<u>6,073,157.98</u>	<u>5,995,678.77</u>	<u>77,479.21</u>
Other Financing Sources:					
Operating Transfer In	\$ 6,129,482.11	\$ (60,504.50)	\$ 6,068,977.61	\$ 6,018,150.66	\$ (50,826.95)
Total Other Financing Sources	<u>6,129,482.11</u>	<u>(60,504.50)</u>	<u>6,068,977.61</u>	<u>6,018,150.66</u>	<u>(50,826.95)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(4,180.37)	-	(4,180.37)	22,471.89	26,652.26
Fund Balances, July 1	1,650.43	-	1,650.43	1,650.43	-
Fund Balances, June 30	<u>\$ (2,529.94)</u>	<u>\$ -</u>	<u>\$ (2,529.94)</u>	<u>\$ 24,122.32</u>	<u>\$ 26,652.26</u>

See Accompanying Auditor's Report



## **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.

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**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2015**

	Title I	Title IIIA	IDEA	IDEA Preschool	Title IIA	Race To The Top	21st Century	FFC Family Friendly Summer	FFC
<b>REVENUES:</b>									
Local Sources									
State Sources									
Federal Sources	\$ 2,864,013.41	\$ 113,868.50	\$ 2,905,854.99	\$ 89,020.00	\$ 521,614.91	\$ 190,033.68	\$ 82,365.83	14,584.74	35,937.43
Total Revenues	2,864,013.41	113,868.50	2,905,854.99	89,020.00	521,614.91	190,033.68	82,365.83	14,584.74	35,937.43
<b>EXPENDITURES:</b>									
Instruction:									
Teachers Salaries	261,890.21	48,341.64	609,218.31	55,218.00	9,010.00	341.64	29,739.33	4,712.50	19,487.50
Other Salaries for Instruction			59,365.62	19,445.00			7,630.34		
Purchased Professional - Educational Services									
Tuition	2,800.00		625,000.00						
Other Purchased Services (400-500 series)									
Textbooks									
Other Objects									
Supplies	38,586.04	46,901.44	207,428.33			1,950.60	741.68		4,944.91
Total Instruction	303,276.25	95,243.08	1,501,012.26	74,663.00	9,010.00	137,886.60	38,111.35	4,712.50	24,432.41
Support Services:									
Salaries of Program Directors			120,396.96						
Salaries of Supervisors of Instruction			638,457.95						
Salaries of Other Professional Staff									
Salaries of Secretarial and Clerical Staff									
Other Salaries						2,184.16			
Salaries - Community Parent Involvement									
Salaries of Master Teachers									
Other Support Services - Employee Benefits	140,783.54	1,465.10	325,790.00	14,357.00	111.70	151.49	4,523.27	798.12	2,202.52
Purchased Professional - Educational Services	3,735.00	14,000.00	191,938.62		53,967.00	46,587.50			
Contracted Pre-K									
Other Purchased Professional Services	1,255.00		7,592.37				25.00		
Rentals							17,949.51		
Travel	1,009.74	3,160.32							
Supplies & Materials	20,864.36		116,159.83		34,601.45			3,354.12	
Total Support Services	167,647.64	18,625.42	1,400,335.73	14,357.00	88,680.15	48,923.15	44,254.48	9,872.24	11,505.02
Facilities Acquisitions and Construction Services:									
Instructional Equipment	2,199.12		4,507.00			3,213.93			
Non - Instructional Equipment									
Total Facilities Acquisitions and Const. Services:	2,199.12		4,507.00			3,213.93			
Other Financing Sources (Uses)									
Transfer from General Fund	(2,390,890.40)				(423,924.76)				
Contribution to School Based Budgets	(2,390,890.40)				(423,924.76)				
Total Outflows	2,864,013.41	113,868.50	2,905,854.99	89,020.00	521,614.91	190,033.68	82,365.83	14,584.74	35,937.43
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, 2015**

	Non Public									
	193	Textbooks	Home Instruction	Nursing	Supplemental Instruction	Corrective Speech	Examination & Classification	Technology Aid	Compensatory Education	Perkins Grant
<b>REVENUES:</b>										
Local Sources		27,255.10	1,329.84	59,471.00	25,110.40	23,059.35	48,625.80	19,949.70	86,086.38	88,237.22
State Sources										\$
Federal Sources										
<b>Total Revenues</b>		<u>27,255.10</u>	<u>1,329.84</u>	<u>59,471.00</u>	<u>25,110.40</u>	<u>23,059.35</u>	<u>48,625.80</u>	<u>19,949.70</u>	<u>86,086.38</u>	<u>88,237.22</u>
<b>EXPENDITURES:</b>										
Instruction:										
Teachers Salaries										2,787.50
Other Salaries for Instruction			1,329.84		25,110.40	23,059.35	48,625.80		86,086.38	1,110.00
Purchased Professional - Educational Services										
Tuition										
Other Purchased Services (400-500 series)				59,471.00						
Textbooks		27,255.10								
Other Objects								19,949.70		2,247.00
Supplies										51,400.06
<b>Total Instruction</b>		<u>27,255.10</u>	<u>1,329.84</u>	<u>59,471.00</u>	<u>25,110.40</u>	<u>23,059.35</u>	<u>48,625.80</u>	<u>19,949.70</u>	<u>86,086.38</u>	<u>57,544.56</u>
Support Services:										
Salaries of Program Directors										
Salaries of Supervisors of Instruction										75.00
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										218.98
Purchased Professional - Educational Services										
Contracted Pre-K										
Other Purchased Professional Services										
Other Purchased Services (400-500 series)										5,721.56
Rentals										
Contracted Services - Transportation										
Travel										
Supplies & Materials										
<b>Total Support Services</b>										<u>6,015.54</u>
Facilities Acquisitions and Construction Services:										
Instructional Equipment										24,677.12
Non - Instructional Equipment										
<b>Total Facilities Acquisitions and Const. Services:</b>										<u>24,677.12</u>
Other Financing Sources (Uses)										
Transfer from General Fund										
Contribution to School Based Budgets										
<b>Total Outflows</b>		<u>27,255.10</u>	<u>1,329.84</u>	<u>59,471.00</u>	<u>25,110.40</u>	<u>23,059.35</u>	<u>48,625.80</u>	<u>19,949.70</u>	<u>86,086.38</u>	<u>88,237.22</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2015**

	Preschool Education Aid	NJYC	Walmart	Whole Kids	Toyota Grant	NJSBGI Safety Grant	Kohl's Grant	Lehigh Gas	General Mills
<b>REVENUES:</b>									
Local Sources	19,024,695.27	407,555.83	142.03	1,522.72	921.08	74,870.60	1,000.00	500.00	4,979.60
State Sources									
Federal Sources									
<b>Total Revenues</b>	<b>19,024,695.27</b>	<b>407,555.83</b>	<b>142.03</b>	<b>1,522.72</b>	<b>921.08</b>	<b>74,870.60</b>	<b>1,000.00</b>	<b>500.00</b>	<b>4,979.60</b>
<b>EXPENDITURES:</b>									
Instruction:									
Teachers Salaries	2,014,273.80	108,490.95							
Other Salaries for Instruction	563,331.96								
Purchased Professional - Educational Services	97,854.40								3,585.00
Tuition									
Other Purchased Services (400-500 series)	11,803.20								
Textbooks									
Other Objects									
Supplies	110,267.19				407.00		1,000.00	500.00	
<b>Total Instruction</b>	<b>2,797,530.55</b>	<b>108,490.95</b>	<b>-</b>	<b>-</b>	<b>407.00</b>	<b>-</b>	<b>1,000.00</b>	<b>500.00</b>	<b>3,585.00</b>
Support Services:									
Salaries of Program Directors	209,968.48								
Salaries of Supervisors of Instruction	103,429.68								
Salaries of Other Professional Staff	691,578.07	141,893.93							
Salaries of Secretarial and Clerical Staff	199,601.03								
Other Salaries	265,938.10	55,424.00							
Salaries - Community Parent Involvement	56,243.00								
Salaries of Master Teachers	296,393.17								
Other Support Services - Employee Benefits	1,595,507.00	65,562.63							
Purchased Professional - Educational Services	670,666.74	2,640.00							
Contracted Pre-K	11,346,362.18								
Other Purchased Professional Services	143,025.14				514.08	35,824.00			
Other Purchased Services (400-500 series)									
Rentals	11,418.77								
Contracted Services - Transportation	1,191,427.20								
Travel	367.84	260.40							
Supplies & Materials	52,648.32	33,283.92	142.03	1,522.72		22,276.20			1,394.60
<b>Total Support Services</b>	<b>16,834,574.72</b>	<b>299,064.88</b>	<b>142.03</b>	<b>1,522.72</b>	<b>514.08</b>	<b>58,100.20</b>	<b>-</b>	<b>-</b>	<b>1,394.60</b>
Facilities Acquisitions and Construction Services:									
Instructional Equipment									
Non - Instructional Equipment									
<b>Total Facilities Acquisitions and Const. Services:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,770.40</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Financing Sources (Uses)	607,410.00								
Transfer from General Fund	607,410.00								
Contribution to School Based Budgets									
<b>Total Outflows</b>	<b>19,024,695.27</b>	<b>407,555.83</b>	<b>142.03</b>	<b>1,522.72</b>	<b>921.08</b>	<b>74,870.60</b>	<b>1,000.00</b>	<b>500.00</b>	<b>4,979.60</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>

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2015**

	Municipal Alliance	Lenfest	CCAC	S,JI Arts	United Way	Totals 2015
<b>REVENUES:</b>						
Local Sources		1,015.90	6,963.41	507.95	2,000.00	\$ 94,423.29
State Sources	5,600.00					19,779,260.84
Federal Sources						6,855,008.54
<b>Total Revenues</b>	<u>5,600.00</u>	<u>1,015.90</u>	<u>6,963.41</u>	<u>507.95</u>	<u>2,000.00</u>	<u>26,728,692.67</u>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Teachers Salaries			4,400.43		2,000.00	3,169,911.81
Other Salaries for Instruction						649,772.92
Purchased Professional - Educational Services						286,761.17
Tuition						625,000.00
Other Purchased Services (400-500 series)						74,074.20
Textbooks						27,255.10
Other Objects		1,015.90	596.70			4,794.30
Supplies				507.95		619,254.56
<b>Total Instruction</b>	<u>-</u>	<u>1,015.90</u>	<u>4,997.13</u>	<u>507.95</u>	<u>2,000.00</u>	<u>5,465,824.06</u>
<b>Support Services:</b>						
Salaries of Program Directors						209,968.48
Salaries of Supervisors of Instruction						223,826.64
Salaries of Other Professional Staff						1,508,784.15
Salaries of Secretarial and Clerical Staff						189,601.03
Other Salaries						323,546.26
Salaries - Community Parent Involvement						56,243.00
Salaries of Master Teachers						296,393.17
Other Support Services - Employee Benefits	4,200.00					2,151,471.35
Purchased Professional - Educational Services						987,734.86
Contracted Pre-K						11,346,362.18
Other Purchased Professional Services			1,659.93			178,874.14
Other Purchased Services (400-500 series)						34,692.45
Rentals						11,418.77
Contracted Services - Transportation						1,191,427.20
Travel						4,798.30
Supplies & Materials	1,400.00		306.35			287,953.90
<b>Total Support Services</b>	<u>5,600.00</u>	<u>-</u>	<u>1,966.28</u>	<u>-</u>	<u>-</u>	<u>19,013,095.88</u>
<b>Facilities Acquisitions and Construction Services:</b>						
Instructional Equipment						34,587.17
Non - Instructional Equipment						16,770.40
<b>Total Facilities Acquisitions and Const. Services:</b>						<u>51,357.57</u>
<b>Other Financing Sources (Uses)</b>						
Transfer from General Fund						607,410.00
Contribution to School Based Budgets						<u>(2,814,815.16)</u>
<b>Total Outflows</b>	<u>5,600.00</u>	<u>1,015.90</u>	<u>6,963.41</u>	<u>507.95</u>	<u>2,000.00</u>	<u>26,728,692.67</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Schedule of Preschool Education Aid**  
**Budgetary Basis**  
**For the Year Ended June 30, 2015**

<u>District-Wide Total</u>	<u>Total</u>		
	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>EXPENDITURES:</b>			
Instruction:			
Salaries of Teachers	\$ 2,104,168.00	\$ 2,014,273.80	\$ 89,894.20
Other Salaries for Instruction	573,471.00	563,331.96	10,139.04
Purchased Professional - Educational Services	100,500.00	97,854.40	2,645.60
Other Purchased Services (400-500 series)	20,000.00	11,803.20	8,196.80
Supplies	120,390.00	110,267.19	10,122.81
<b>Total Instruction</b>	<u>2,918,529.00</u>	<u>2,797,530.55</u>	<u>120,998.45</u>
Support Services:			
Salaries of Program Directors	210,418.00	209,968.48	449.52
Salaries of Supervisors of Instruction	103,809.00	103,429.68	379.32
Salaries of Other Professional Staff	703,250.00	691,578.07	11,671.93
Salaries of Secretarial and Clerical Staff	205,037.00	199,601.03	5,435.97
Other Salaries	266,420.00	265,938.10	481.90
Salaries - Community Parent Involvement	56,494.00	56,243.00	251.00
Salaries of Master Teachers	317,101.00	296,393.17	20,707.83
Other Support Services - Employee Benefits	1,595,507.00	1,595,507.00	-
Contracted Pre-K	11,697,370.00	11,346,362.18	351,007.82
Purchased Professional - Educational Services	680,175.00	670,666.74	9,508.26
Other Purchased Professional Services	170,000.00	143,025.14	26,974.86
Rentals	14,400.00	11,418.77	2,981.23
Contracted Services - Transportation	1,264,990.00	1,191,427.20	73,562.80
Travel	1,000.00	367.84	632.16
Supplies and Materials	56,005.00	52,648.32	3,356.68
<b>Total Support Services</b>	<u>17,341,976.00</u>	<u>16,834,574.72</u>	<u>507,401.28</u>
<b>Total Expenditures</b>	<u>\$ 20,260,505.00</u>	<u>\$ 19,632,105.27</u>	<u>\$ 628,399.73</u>

**CALCULATION OF BUDGET & CARRYOVER**

Total 2014-15 Preschool Education Aid Allocation	\$ 18,627,240.00
Add: Actual Carryover June 30, 2014	1,883,895.66
	<u>20,511,135.66</u>
Add: Budgeted Transfer from the General Fund	607,410.00
	<u>21,118,545.66</u>
Total Preschool Education Aid Funds Available for 2014/2015 Budget	21,118,545.66
Less: 2014/2015 Budgeted Preschool Education Aid - Prior Year Budget Carryover Available & Unbudgeted Preschool Education Aid Funds, June 30, 2015	<u>(20,260,505.00)</u>
	858,040.66
Add: June 30, 2015 Unexpended Preschool Education Aid	628,399.73
2014-2015 Carryover - Preschool Education Aid	<u>\$ 1,486,440.39</u>
	<u>858,041.00</u>
2014-15 Preschool Education Carryover Budgeted for Preschool Programs 2015-2016	<u>\$ 858,041.00</u>

See Accompanying Auditor's Report

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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, 2015

	<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	\$ 1,093,300.98	\$ 141,683.30	\$ 420,996.48	\$ 332,317.27	\$ 1,988,298.03
Due from Agency Account	60,842.02				60,842.02
<b>Total Assets</b>	<b><u>\$ 1,154,143.00</u></b>	<b><u>\$ 141,683.30</u></b>	<b><u>\$ 420,996.48</u></b>	<b><u>\$ 332,317.27</u></b>	<b><u>\$ 2,049,140.05</u></b>
<b>LIABILITIES:</b>					
Intergovernmental Accounts Payable:					
State	\$ 44,927.40	\$ -	\$ -	\$ -	\$ 44,927.40
Due to General Fund	28,562.07				28,562.07
Due to Unemployment Fund				60,842.02	60,842.02
Payable to Student Groups			420,996.48		420,996.48
Payroll Deductions and Withholdings				271,475.25	271,475.25
<b>Total Liabilities</b>	<b><u>73,489.47</u></b>	<b><u>-</u></b>	<b><u>420,996.48</u></b>	<b><u>332,317.27</u></b>	<b><u>826,803.22</u></b>
<b>NET POSITION:</b>					
Held in Trust for Unemployment Claims and Other Purposes	1,080,653.53				1,080,653.53
Reserved for Scholarships		141,683.30			141,683.30
<b>Total Net Position</b>	<b><u>1,080,653.53</u></b>	<b><u>141,683.30</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1,222,336.83</u></b>
<b>Total Liabilities and Net Position</b>	<b><u>\$ 1,154,143.00</u></b>	<b><u>\$ 141,683.30</u></b>	<b><u>\$ 420,996.48</u></b>	<b><u>\$ 332,317.27</u></b>	<b><u>\$ 2,049,140.05</u></b>

See Accompanying Auditor's Report

**CITY OF VINELAND BOARD OF EDUCATION**  
 Fiduciary Funds  
 Combining Statement of Changes in Fiduciary Net Position  
 For the Fiscal Year Ended June 30, 2015

	Unemployment Compensation <u>Trust</u>	Private - Purpose Scholarship <u>Fund</u>	<u>Total</u>
ADDITIONS:			
Investment Earnings:			
Interest and Dividends	\$ 2,527.77	\$ 299.90	\$ 2,827.67
Contributions		13,616.19	13,616.19
Employee Salary Deductions	<u>175,946.14</u>		<u>175,946.14</u>
Total Additions	<u>178,473.91</u>	<u>13,916.09</u>	<u>192,390.00</u>
DEDUCTIONS:			
Unemployment Compensation Claims	302,331.17		302,331.17
Scholarships		7,888.89	7,888.89
Total Deductions	<u>302,331.17</u>	<u>7,888.89</u>	<u>310,220.06</u>
Change in Net Assets	(123,857.26)	6,027.20	(117,830.06)
Net Position, July 1	<u>1,204,510.79</u>	<u>135,656.10</u>	<u>1,340,166.89</u>
Net Position, June 30	<u><u>\$ 1,080,653.53</u></u>	<u><u>\$ 141,683.30</u></u>	<u><u>\$ 1,222,336.83</u></u>

See Accompanying Auditor's Report

**CITY OF VINELAND BOARD OF EDUCATION**  
 Fiduciary Funds  
 Student Activity Agency Fund Schedule of Receipts and Disbursements  
 For the Fiscal Year Ended June 30, 2015

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015
Mennies	\$ 17,346.22	\$ 24,378.92	\$ 22,965.00	\$ 18,760.14
Mennies #2	2,146.20	13,674.48	13,712.22	2,108.46
Wallace	27,825.28	52,519.20	55,994.32	24,350.16
Landis	30,415.25	23,266.73	28,567.71	25,114.27
Memorial	32,403.78	34,375.54	22,725.08	44,054.24
Rossi	36,886.70	79,352.08	78,641.77	37,597.01
Vineland High School 9/10	46,218.39	107,825.90	89,025.66	65,018.63
Vineland High School 11/12	191,636.61	327,271.57	317,320.39	201,587.79
High School Boys Basketball	2,071.71	600.00	2,671.71	-
Athletic Fund	115,471.76	196,611.28	309,677.26	2,405.78
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 502,421.90</u>	<u>\$ 859,875.70</u>	<u>\$ 941,301.12</u>	<u>\$ 420,996.48</u>

See Accompanying Auditor's Report

**CITY OF VINELAND BOARD OF EDUCATION**  
 Fiduciary Funds  
 Payroll Agency Fund Schedule of Receipts and Disbursements  
 For the Fiscal Year Ended June 30, 2015

	Balance <u>June 30, 2014</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2015</u>
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 370,407.43	\$ 112,303,388.35	\$ 112,341,478.51	\$ 332,317.27
<b>Total Assets</b>	<u>\$ 370,407.43</u>	<u>\$ 112,303,388.35</u>	<u>\$ 112,341,478.51</u>	<u>\$ 332,317.27</u>
<b>LIABILITIES:</b>				
Payroll Deductions and Withholdings	\$ 316,178.35	\$ 112,242,546.33	\$ 112,287,249.43	\$ 271,475.25
Interfund Accounts Payable:				
Due Unemployment Trust Fund	<u>54,229.08</u>	<u>60,842.02</u>	<u>54,229.08</u>	<u>60,842.02</u>
<b>Total Liabilities</b>	<u>\$ 370,407.43</u>	<u>\$ 112,303,388.35</u>	<u>\$ 112,341,478.51</u>	<u>\$ 332,317.27</u>

See Accompanying Auditor's Report



## **Statistical Section**



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

Unaudited

	Fiscal Year Ending June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Governmental activities</b>										
Invested in capital assets, net of related debt	114,554,816	151,041,345	165,644,572	162,302,338	159,763,996	156,687,489	153,440,795	153,121,780	149,435,023	144,815,293
Restricted	1,638,681	6,000,578	13,760,303	22,759,274	3,150,072	9,968,557	14,622,447	18,063,947	16,164,117	15,144,789
Unrestricted	(487,019)	(4,979,609)	(10,463,585)	(17,975,734)	(5,487,914)	(9,814,806)	(8,940,605)	(13,437,571)	(74,902,099)	(78,110,885)
Total governmental activities net position	115,736,479	152,062,314	168,941,290	167,085,878	157,426,154	156,841,241	159,122,637	157,748,156	90,697,041	81,849,197
<b>Business-type activities</b>										
Invested in capital assets, net of related debt	230,861	699,685	807,439	737,103	770,849	690,871	622,399	547,208	469,433	389,433
Restricted	290,170	(43,056)	(212,528)	46,303	412,203	635,123	217,691	34,541	(399,992)	(625,373)
Unrestricted	(521,031)	656,628	594,910	783,406	1,183,053	1,325,994	840,091	581,749	69,441	(235,941)
Total business-type activities net position										
<b>District-wide</b>										
Invested in capital assets, net of related debt	114,785,677	151,741,030	166,452,011	163,039,440	160,534,845	157,378,360	154,063,195	153,668,988	149,904,456	145,204,726
Restricted	1,638,681	6,000,578	13,760,303	22,759,274	3,150,072	9,968,557	14,622,447	18,063,947	16,164,117	15,144,789
Unrestricted	(166,849)	(5,022,665)	(10,676,114)	(17,979,430)	(5,075,710)	(9,179,682)	(8,722,914)	(13,403,030)	(75,302,091)	(78,736,258)
Total district net position	116,257,510	152,718,942	169,536,201	167,869,284	158,609,206	158,167,235	159,962,728	158,329,905	90,766,481	81,613,256
									(1)	

(1) = As restated for GASB 68.

Source: CAFR, A-1

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

	Fiscal Year Ending June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Expenses</b>										
Governmental activities										
Instruction										
Regular	47,235,366	47,697,326	49,946,157	49,798,652	50,617,482	48,170,711	51,346,453	49,765,139	67,135,970	75,282,084
Special education	13,044,771	12,788,816	13,873,435	15,305,406	16,243,144	16,113,507	16,923,266	16,540,344	23,691,785	27,419,488
Other special education	6,580,917	6,787,927	6,051,814	5,711,287	5,906,932	5,845,703	5,992,775	5,859,171	7,827,460	9,018,735
Vocational	-	-	-	-	-	-	-	-	-	-
Other instruction	1,428,435	1,283,576	1,389,652	1,176,720	2,788,663	1,327,984	2,910,874	3,167,320	3,243,507	3,118,074
Nonpublic school programs	-	-	-	-	-	-	-	-	-	-
Adult/continuing education programs	-	-	-	22	1,344,584	-	-	-	-	-
Support Services:										
Tuition	7,316,118	8,370,699	8,493,236	7,905,537	7,006,013	7,615,906	7,640,457	6,726,091	7,540,449	8,744,312
Student & instruction related services	32,750,503	32,998,863	34,385,428	32,419,544	35,359,856	33,941,524	36,090,211	35,487,002	46,467,631	51,554,941
General administration	1,470,272	1,463,682	2,315,513	1,358,479	1,352,653	1,454,794	3,479,604	6,214,766	8,134,072	9,235,348
School Administrative Services	5,310,822	5,291,931	5,398,221	5,741,814	5,565,005	5,173,088	7,371,243	5,257,445	7,737,789	7,853,123
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	13,829,959	13,164,839	15,428,799	15,589,746	16,477,712	15,185,688	14,905,669	14,475,600	20,947,344	22,261,201
Pupil transportation	8,290,620	8,484,906	8,955,046	8,698,741	9,536,710	9,869,607	10,592,072	10,203,834	12,433,159	13,454,580
Other support services	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	1,024,042	943,791	1,117,453	1,026,718	755,267	66,108	200,049	44,801	22,366	1,100
Transfer to Charter School	-	867	-	25,720	747,383	1,190,233	1,535,123	1,916,194	3,235,539	3,935,226
Interest on long-term debt	16,125	-	-	-	-	-	-	-	-	-
Unallocated depreciation	93,696	664,108	156,566	-	-	-	-	-	-	-
Total governmental activities expenses	179,329,631	186,226,879	195,650,589	188,592,420	199,070,905	191,296,675	203,040,345	205,906,614	208,417,071	231,878,211
Business-type activities:										
Food service	3,976,471	4,168,574	4,640,897	4,379,591	4,311,997	5,455,333	6,096,354	5,998,410	6,514,088	6,510,016
Child Care	322,458	430,150	505,388	-	-	-	-	-	-	-
Supplemental Educational Services	-	-	-	46,223	101,948	17,528	11,219	-	-	-
Total business-type activities expense	4,298,929	4,598,724	5,146,285	4,425,814	4,413,945	5,472,860	6,107,573	5,998,410	6,514,088	6,510,016
Total district expenses	183,628,559	190,825,603	200,796,874	193,018,234	203,484,850	196,769,535	209,147,918	211,905,024	214,931,159	238,388,226
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
Instruction (tuition)	-	-	-	-	-	-	806,936	1,286,979	1,927,926	1,927,111
Pupil transportation	-	-	-	-	-	-	-	-	-	-
Central and other support services	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	10,001,527	14,919,789	15,426,518	9,704,563	10,220,446	10,042,117	28,424,302	26,793,661	59,449,345	59,449,345
Capital grants and contributions	48,505,811	40,157,025	18,392,104	1,014,963	231,762	10,908	17,740	-	-	-
Total governmental activities program revenues	58,507,338	55,076,814	33,818,622	10,719,526	10,452,208	10,053,025	824,676	29,711,281	28,721,587	61,376,456

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

	Fiscal Year Ending June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Program Revenues (cont'd)</b>										
Business-type activities:										
Charges for services:										
Food service	1,155,504	1,165,905	1,109,428	1,112,278	964,015	965,891	897,922	793,630	857,605	873,908
Child care	175,606	238,997	205,575							
Supplemental Educational Services				100,183	250,707					
Operating grants and contributions	2,917,268	3,061,324	3,272,545	3,388,341	3,506,329	3,789,734	4,718,549	5,116,261	5,134,644	5,075,125
Capital grants and contributions		496,100	192,900							
Total business type activities program revenues	4,248,377	4,962,325	4,780,447	4,600,802	4,721,051	4,755,624	5,616,472	5,909,891	5,992,250	5,949,032
Total district program revenues	62,755,715	60,039,140	38,599,070	15,320,328	15,173,259	14,808,650	6,441,147	35,621,172	34,713,837	67,325,489
<b>Net (Expense)/Revenue</b>										
Governmental activities	(120,822,293)	(131,150,065)	(161,831,967)	(177,872,894)	(188,618,697)	(181,243,649)	(202,215,669)	(176,195,333)	(179,695,483)	(170,501,754)
Business-type activities	(50,551)	363,601	(365,838)	174,988	307,106	(717,236)	(491,101)	(88,519)	(521,838)	(560,983)
Total district-wide net expense	(120,872,844)	(130,786,463)	(162,197,804)	(177,697,906)	(188,311,591)	(181,960,885)	(202,706,770)	(176,283,852)	(180,217,321)	(171,062,738)
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental activities:										
Property taxes levied for general purposes, net	18,921,676	19,467,316	20,330,766	21,143,997	21,619,781	21,619,781	21,731,439	21,731,439	21,731,439	21,731,439
Taxes levied for debt service	-	-	-	-	-	-	-	-	-	-
Grants and contributions	-	-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	-	-	-	-	-	-	-	-	-	-
Federal and State Aid Not Restricted	116,481,215	117,421,958	128,536,400	129,559,868	124,913,859	130,415,373	153,732,441	152,168,621	150,800,014	138,112,395
Federal and State Aid Restricted	27,332,337	31,800,968	28,397,746	25,200,203	30,887,032	27,489,010	28,471,328			
Tuition Received	1,136,302	683,496	479,241	596,550	1,007,621	713,809				
Investment earnings	411,091	566,763	635,242	312,471	179,557	89,100	77,932	746,820	1,379,266	2,060,077
Miscellaneous income	447,315	942,356	424,259	299,313	430,685	394,920	483,925			
Bad Debt Expense	-	-	-	-	-	-	-	-	-	-
Capital Contributions	(146,852)	(191,153)	220,805	50,755	(24,459)	(18,000)		173,973		(250,000)
Transfers		(2,474,887)	(299,813)	(1,056,950)	(32,055)					
Special Item - Judgment Against the District		(740,918)	(13,703)	(88,726)	(23,048)	(45,257)				
Special Item - Loss on disposition of assets	(42,112)	(740,918)	(13,703)	(88,726)	(23,048)	(45,257)				
Total governmental activities	164,560,973	167,475,900	178,710,943	176,017,482	178,958,973	180,658,757	204,497,065	174,830,853	173,910,719	161,653,911
Business-type activities:										
Investment earnings	8,614	13,549	9,690	3,508	3,081	2,661	5,197	4,150	9,529	5,602
Miscellaneous	146,852			10,000	(24,459)					
Bad Debt Expense					91,420					
Capital Contributions					24,459	18,000		(173,973)		250,000
Transfers										
Special Item - Judgment Against the District	(50)	(430,498)	(5,383)		(1,960)	788,529				
Special Item - Loss on disposition of assets	155,416	(228,004)	304,120	13,508	92,541	809,190	5,197	(169,823)	9,529	255,602
Total business-type activities	164,716,389	167,247,896	179,015,063	176,030,989	179,051,514	181,467,926	204,502,263	174,651,030	173,920,248	161,909,513
Total district-wide	43,738,680	36,325,835	16,878,977	(1,855,412)	(9,659,724)	(584,913)	2,281,396	(1,374,480)	(5,784,764)	(8,847,844)
Governmental activities	104,865	135,597	(61,718)	188,495	399,647	91,954	(485,903)	(258,342)	(512,308)	(305,381)
Business-type activities	43,843,545	36,461,432	16,817,259	(1,666,917)	(9,260,077)	(492,959)	1,795,492	(1,632,822)	(6,297,073)	(9,153,225)
Total district										

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

	2006	2007	2008	2009	2010	2011 (1)	2012	2013	2014	2015
<b>General Fund</b>										
Nonspendable	\$ 1,611,841	\$ 5,973,733	\$ 13,733,450	\$ 22,732,435	\$ 3,123,222	\$ 512,189	\$ 589,834	\$ 455,143	\$ -	\$ -
Restricted	4,809,666	2,503,745	(1,837,274)	(10,197,192)	2,849,344	9,026,373	14,595,589	18,037,094	16,137,269	15,117,946
Committed						177,052				
Assigned						7,026,081	7,413,396	762,418		
Unassigned						(8,805,850)	(9,161,113)	(7,781,215)	(6,254,341)	(7,356,938)
Reserved										
Unreserved										
Total general fund	<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>	<u>\$ 9,882,928</u>	<u>\$ 7,761,008</u>
<b>All Other Governmental Funds</b>										
Nonspendable						\$ 26,833	\$ 26,858	26,853	26,848	\$ -
Restricted						30				26,843
Reserved										
Unreserved, reported in:										
Special revenue fund	\$ (198,588)	\$ (198,588)	\$ (198,588)							
Permanent fund	26,840	26,845	26,853	26,839	26,850	26,862	26,858	26,853	(20,672)	(386,407)
Total all other governmental funds	<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>	<u>\$ 6,176</u>	<u>\$ (359,564)</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.

Source: CAFR, B-1

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Revenues</b>										
Tax levy	\$ 18,921,676	\$ 19,467,316	\$ 20,330,766	\$ 21,143,997	\$ 21,619,781	\$ 21,619,781	\$ 21,731,439	\$ 21,731,439	\$ 21,731,439	\$ 21,731,439
Tuition charges	1,136,302	683,496	479,241	596,550	1,007,621	1,138,809	780,490	1,286,979	1,927,926	1,927,111
Miscellaneous	858,407	1,509,119	1,059,501	611,784	484,020	484,020	499,560	746,820	1,379,266	2,154,500
Federal sources	8,489,434	7,075,325	7,190,003	7,942,070	27,255,831	9,625,688	14,118,198	8,462,664	6,737,895	7,279,506
State sources	145,345,644	157,067,391	165,170,661	156,522,564	138,765,507	158,320,813	168,085,571	172,059,478	170,838,269	172,809,205
Local sources							88,744	70,781	17,512	
Total revenue	174,751,463	185,802,647	194,230,172	186,816,965	189,258,982	190,764,111	205,304,001	204,358,161	202,632,306	205,901,761
<b>Expenditures</b>										
Instruction										
Regular instruction	45,767,766	46,294,172	46,016,152	46,249,294	46,359,991	44,462,199	47,195,204	46,019,292	47,451,031	47,070,815
Special education instruction	13,041,090	12,785,712	13,869,215	15,301,506	16,239,244	16,109,580	16,901,059	16,566,811	16,745,116	17,133,173
Other special instruction	6,580,917	6,787,927	6,040,931	5,700,023	5,895,476	5,834,117	5,992,775	5,911,705	5,532,370	5,635,391
Other instruction	1,417,491	1,272,602	1,389,652	1,176,720	2,788,663	2,672,568	2,897,672	3,174,407	2,292,478	1,948,341
Adult/continuing education				22	24,459					
Support Services:										
Tuition	7,316,118	8,370,699	8,493,236	7,905,537	7,006,013	7,615,906	7,640,457	6,726,091	7,540,449	8,744,312
Student & inst. related services	32,314,203	32,647,249	34,108,056	32,199,292	35,133,467	33,710,676	35,823,264	35,572,260	32,842,827	32,214,305
General administration	1,416,366	1,694,498	2,236,445	2,373,948	1,312,531	1,512,902	3,465,780	6,003,161	5,749,081	6,430,807
School administrative services	5,194,827	5,191,250	5,366,346	5,712,261	5,538,726	5,156,785	7,368,011	5,289,326	5,468,992	5,468,329
Central services	2,254,618	2,105,922	2,155,253	2,253,861	2,263,400	2,016,753				
Admin. information technology	1,753,827	1,506,042	1,503,257	1,599,796	1,740,314	1,736,536				
Plant operations and maintenance	13,343,411	12,699,082	14,971,444	15,246,752	16,070,405	14,886,867	14,625,894	15,031,849	14,805,373	15,720,670
Pupil transportation	7,433,573	7,621,894	7,931,746	8,284,552	8,753,422	9,002,495	9,582,228	9,205,519	8,787,632	9,368,765
Other Support Services										
Employee benefits	36,945,665	42,674,451	44,215,273	39,719,335	42,429,079	40,315,560	44,093,510	50,248,908	50,986,587	51,321,802
Special Schools	1,024,042	943,791	1,117,453	1,026,718	755,267	66,108	200,049	45,053	15,808	1,100
Transfer to Charter School				25,720	747,383	1,190,233	1,535,123	1,916,194	3,235,539	3,935,226
Capital outlay	3,121,476	960,226	1,097,193	1,203,986	2,763,806	2,481,119	2,481,119	4,785,828	2,790,213	3,146,385
Total expenditures	178,925,390	183,555,518	190,511,653	185,979,324	195,831,648	188,782,820	199,802,145	206,496,404	204,243,490	208,139,421
Excess (Deficiency) of revenues over (under) expenditures	(4,173,927)	2,247,129	3,718,519	837,641	(6,562,666)	1,981,291	5,501,856	(2,138,243)	(1,611,190)	(2,237,660)
<b>Other Financing sources (uses)</b>										
Proceeds from borrowing										
Capital leases (non-budgeted)										
Proceeds from refunding										
Payments to escrow agent										
Transfer - Contr to SBB										
Transfers in										
Transfers out	(146,852)	420,660	9,949	236,619	771,225	(18,000)		173,973	1,456,430	(250,000)
Prior Year Grantor Adjustment		(611,813)	(309,762)	(236,619)	(771,225)				(1,456,430)	
Total other financing sources (uses)	(146,852)	(191,153)	(299,813)	-	-	(18,000)	-	173,973	-	(250,000)
Net change in fund balances	(4,320,779)	2,055,976	3,418,706	837,641	(6,562,666)	1,965,291	5,501,856	(1,964,270)	(1,611,190)	(2,487,660)
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%

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Interest on Investments	\$ 410,102	\$ 565,398	\$ 635,242	\$ 312,471	\$ 179,557	\$ 89,100	\$ 76,580	\$ 84,985	\$ 88,325	\$ 98,622
Adult Education Fees	4,153	4,467	3,172	2,939	1,679	-	114,583			
Rentals	34,481	40,759	51,362	58,869	66,926	86,103	63,517	38,689	44,378	42,818
Refunds	88,990	136,061	183,716	76,029	79,235	143,932	96,106	251,071	268,400	1,490,139
Proceeds from Auction	2,732	12,841	17,117	6,520	11,167	2,631	26,678			
Insurance Reimbursements		12,000	1,000	9,771	1,189					
Childcare 0-3 Fee for Service	248,600	259,534	43,618							
Latchkey 3-4 Fee for Service										
Sale of Property/Recycling			7,964	12,890	4,777	2,166	2,527			
Fees - Telephone Mice Agreement	15,000	15,000	19,200		15,000	30,000	-			
Collections - Prior Year's Fees	2,589	3,495	1,402	920	2,065	1,890	1,247			
Prior Year Excess Wrap Around Fees		55,830	34,556	1,275						
PY Excess Strengthening Family Grant			8,550	1,275						
Cancellation Outdated Checks										
Computer Trade-In		5,420								
E-Rate Refunds		29,215		15,713	539	2,597				
Legal Settlements		300,000		20,509	1,829	468				
Medicare Part D Reimbursement			15,776	11,236	1,131					
Reimbursement from Activity Fund			4,518	13,045						
Cancelled Purchase Order Refund										
GED Testing Fees				29,749	32,071	18,075	2,957	22,586	18,190	300
NJEA Reimburs-Teacher					86,295		407			
Donations				4,200	3,639					
Broadcasting Stipend					4,200					
General Election										
Book Fines						1,275	3,025	1,444	8,727	3,076
Sales of DVDs/CDs						3,096	2,487			
Internet Services						3,485	218			
Textbook Sales and Rentals							3,387			
Bully Prevention							7,268			
Bid Deposits							1,000			
Other	25,550	13,041	7,319	6,726	10,996	3,284	68,821	347,775	951,246	424,851
	<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>	<u>\$ 1,379,266</u>	<u>\$ 2,059,807</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: Exempt Property	Public Utilities <sup>b</sup>	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate <sup>c</sup>
2006	34,385,200	1,350,991,300	33,226,500	4,226,200	338,125,100	117,506,500	52,842,200	1,931,303,000	16,677,400	9,022,228	1,923,647,828	3,058,049,704	1,012
2007	36,537,000	1,398,913,000	34,587,300	4,126,800	371,705,000	120,337,800	51,069,700	2,017,276,600	16,387,900	8,059,591	2,008,948,291	4,103,206,337	1,012
2008	33,968,600	1,428,938,600	35,005,000	4,089,800	369,897,900	124,632,900	50,558,400	2,047,091,200	15,359,400	7,409,228	2,039,141,028	4,232,096,921	1,037
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	7,358,877	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	6,738,754	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	4,067,473,400	14,983,883	11,098,383	4,053,586,783	4,225,406,996	0,536
2014	57,554,700	2,505,624,400	63,008,000	4,649,700	974,754,000	276,566,400	120,686,900	4,002,844,100	14,816,100	10,775,641	3,998,803,641	4,045,607,693	0,544
2015	51,454,700	2,519,843,200	62,584,200	4,754,500	902,169,700	265,516,800	117,284,000	3,923,607,100	13,791,700	10,145,097	3,919,960,497	4,029,537,591	0,566

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.

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

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

c Tax rates are per \$100

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
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
2014	0.544	-	0.544	0.805	0.986	0.058	0.011	2.404
2015	0.566	-	0.566	0.853	1.051	0.069	0.011	2.550

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

**b** Rates for debt service are based on each year's requirements.

\* City Revaluation in 2013

**Source: Municipal Tax Collector**

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

	2015			2006		
	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	2.57%	\$ 31,887,800	1	1.66%
Vineland Construction Corp	49,888,500	2	1.27%	21,372,100	2	1.11%
Wal-Mart	23,572,100	3	0.60%			
LBW Vineland, LLC	22,854,300	4	0.58%			
Berks Countt Real Estate Assoc	18,140,800	5	0.46%	10,311,900	4	0.54%
General Mills Operations	14,676,400	6	0.37%	8,130,400	9	0.42%
Safeway Storage Real Estate LLC	14,500,000	7	0.37%			
BDGS Inc.	14,062,700	8	0.36%	5,437,000	10	0.28%
Maintree Shopping/Office Center	13,200,000	9	0.34%	8,775,900	7	0.46%
Frank's Realty	12,346,400	10	0.31%	9,039,900	5	0.47%
Robro/Roth Corporation				11,173,800	3	0.58%
New Jersey Bell Telephone-Verizon				9,022,228	6	0.47%
Kejzman Enterprises				8,643,500	8	0.45%
Vineland Realty						
Kimble Glass Co.						
<b>Total</b>	<b>\$ 284,044,000</b>		<b>7.25%</b>	<b>\$ 123,794,528</b>		<b>6.44%</b>

**2015 Source:** Municipal Tax Assessor  
2015 Net Assessed Value totals

**2006 Source:** Exhibit J-11 from CAFR Fiscal Year Ending 2005

**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	
2006	73,624,973	72,196,649	98%	1,283,346
2007	78,735,024	77,277,271	98%	1,381,336
2008	84,750,865	82,699,640	98%	1,656,549
2009	91,856,000	90,027,649	98%	1,775,355
2010	89,558,969	87,570,760	98%	1,967,555
2011	89,018,849	86,247,955	97%	1,784,006
2012	89,162,797	86,007,274	96%	3,155,523
2013	91,758,906	88,767,972	97%	2,055,888
2014	94,553,565	89,772,718	97%	2,297,902
2015 <b>b</b>	96,783,891			

**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 2015 will be reported in 2016.

**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	Net Pension Liability	Absences Payable	Compensated Payable			
2006	-	84,633	5,068,096	-	-	110,579.83	5,263,309.35	0.31%	91.23	
2007	-	-	7,284,766	-	-	587,496.00	7,872,262.00	0.45%	135.89	
2008	-	-	8,162,236	265,487	-	751,139.77	9,178,863.07	0.48%	156.97	
2009	-	-	7,252,012	526,529	-	479,128.00	8,257,669.00	0.43%	140.44	
2010	-	-	7,529,437	807,821	-	457,123.00	8,794,381.00	0.44%	148.57	
2011	-	-	7,072,746	736,209	-	392,566.00	8,201,521.00	0.43%	134.87	
2012	-	-	7,088,600	694,122	-	389,306.53	8,172,028.33	0.43%	134.07	
2013	-	-	6,225,191	648,726	-	290,699.00	7,164,616.00	0.50%	117.36	
2014	-	-	6,764,130	596,606	61,510,802	303,746.22	69,175,284.15	Unavailable	1,130.85	
2015	-	-	8,448,557	547,774	61,510,802	317,630.24	70,824,763.05	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*

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General Bonded Debt Outstanding

Fiscal Year Ended June 30,	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value <sup>a</sup> of Property	Per Capita <sup>b</sup>
2003					
2004					
2005					
2006					
2007					
2008					
2009					
2010					
2011					
2012					
2013					
2014					
2015					

NONE

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

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

**CITY OF VINELAND SCHOOL DISTRICT  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF DECEMBER 31, 2014**  
*Unaudited*

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Statutory Net Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Net Debt Outstanding Allocated to Vineland City</u>
Municipal Debt:					
Vineland City	\$221,145,651.27	\$188,422,519.21	\$32,723,132.06	100%	\$32,723,132.06
	<u>221,145,651.27</u>	<u>188,422,519.21</u>	<u>32,723,132.06</u>		<u>32,723,132.06</u>
Overlapping Debt Apportioned to the Municipality:					
County of Cumberland:					
General	193,776,068.11	108,514,598.24	85,261,469.87	45.94%	\$39,170,403.62
	<u>\$414,921,719.38</u>	<u>\$296,937,117.45</u>	<u>\$117,984,601.93</u>		<u>\$71,893,535.68</u>

**Sources:**

a 2014 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 2014 Equalized Value, which is 45.94%

The source for this computation was the 2014 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 2014**

Equalized valuation basis

2014	\$ 4,034,832,052.00
2013	4,047,750,476.00
2012	4,131,907,552.00
	#####

[A]

[A/3] \$ 4,071,496,693.33

Average equalized valuation of taxable property

Debt limit (4 % of average equalization value) **[B]** 162,859,867.73 **b**

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

Legal debt margin **[B-C]** 162,859,867.73

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Debt limit	\$ 162,859,868	\$ 163,598,284	\$ 161,259,927	\$ 159,288,171	\$ 164,647,769	\$ 168,282,688	\$ 167,937,242	\$ 151,911,373	\$ 118,377,973	\$ 109,261,973
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 162,859,868	\$ 163,598,284	\$ 161,259,927	\$ 159,288,171	\$ 164,647,769	\$ 168,282,688	\$ 167,937,242	\$ 151,911,373	\$ 118,377,973	\$ 109,261,973

Total net debt applicable to the limit as a percentage of debt limit

**Source:**  
a. County Abstract of Ratables, 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>
2006	57,965	1,737,442,910	29,974	6.50%
2007	57,931	1,805,072,029	31,159	6.30%
2008	58,475	1,914,179,125	32,735	6.50%
2009	58,797	1,965,524,913	33,429	6.50%
2010	59,195	2,047,495,855	34,589	12.50%
2011	60,810	2,162,403,600	35,560	13.30%
2012	60,952	2,227,856,552	36,551	13.80%
2013	60,854	2,224,274,554	36,551	13.80%
2014	61,050	1,490,108,400	24,408	13.30%
2015	60,724	1,482,151,392	24,408	13.30%

**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> vinelandcity.org

<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*

	2015			2006		
Employer	Employees	Rank [Optional]	Percentage of Total Municipal Employment	Employees	Rank [Optional]	Percentage of Total Municipal Employment
City of Vineland School District (a)	1,803	1	6.26%	3,310	1	11.93%
City of Vineland	720	2	2.50%	750	2	2.70%
Omni Baking	510	3	1.77%	225	8	0.81%
Training Schl at Vine/Elwyn NJ	458	4	1.59%	499	3	1.80%
General Mills/Progresso Foods	396	5	1.38%	450	4	1.62%
Gerresheimer Glass	300	6	1.04%			
Safeway Fresh Foods	281	7	0.98%			
Chemglass, Inc	236	8	0.82%	200	10	0.72%
AJM Packaging Corp	229	9	0.80%			
Corning Glass	200	10	0.69%			
Sun National Bank				248	6	0.89%
Tri County Security Services				240	7	0.87%
Kimble Glass				437	5	1.58%
Comar, Inc.				214	9	0.77%
	5,133		17.83%	6,573		23.70%
Total municipal employment =	28,791			27,738		

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

(a) utilized only Full-Time Equivalents starting in 2011

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

<u>Function/Program</u>	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Instruction	1,187	1,183	1,182	1,160	1,121	1,171	1,186	1,164	1,187	N/A
Regular										
Special education										
Other special education										
Vocational										
Other instruction										
Nonpublic school programs										
Adult/continuing education programs										
Support Services:										
Student & instruction related services	275	250	250	264	239	238	234	234	213	N/A
General administration	7	6	6	6	6	5	5	6	5	N/A
School administrative services	85	84	84	85	86	85	78	78	69	N/A
Other administrative services	-	-	-	-	-	-	-	-	-	-
Central services	41	38	38	38	38	41	36	35	34	N/A
Administrative Information Technology	18	18	18	18	18	18	16	16	15	N/A
Plant operations and maintenance	175	180	180	189	215	228	209	211	204	N/A
Pupil transportation	138	139	139	153	152	191	196	175	171	N/A
Other support services	47	67	66	53	60	61	60	60	48	N/A
Special Schools										
Food Service	74	83	98	95	101	98	70	83	84	N/A
Child Care										
<b>Total</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>	<b>2,030</b>	<b>-</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				
2006	9,467	175,803,914.00	18,570.18	6.88%	915	9	9.9	9.7	10,508.5	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	10,551.9	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	10,617.8	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	10,599.2	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	10,517.9	9,986.6	-0.77%	94.95%
2011	9,904	186,307,283.76	18,811.32	-6.66%	878	10.65	7.43	10.6	10,577.9	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	10,629.2	9,941.5	0.48%	93.53%
2013	9,758	201,710,576.00	20,671.30	2.22%	879	10.25	6.75	8	9,824.8	9,210.8	-7.57%	93.75%
2014	9,774	208,417,070.62	21,323.62	3.16%	879	10.25	6.75	8	9,824.8	9,210.8	0.00%	93.75%
2015	N/A	204,993,035.92	N/A	N/A	N/A	12.67	10.75	12	N/A	N/A	N/A	N/A

Sources: District records

Note: Enrollment based on annual October district count.

a Operating expenditures equal total expenditures less debt service and capital outlay.

b Teaching staff includes only full-time equivalents of certificated staff.

c Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

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

District Building	ELEMENTARY										INTERMEDIATE										HIGH SCHOOL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
	Almond Road PK	Saber	Dippolito	Peway	Mennies	Dane Base	Jahnstone	Winslow	Durand	Dallego PK Cr	Leuchter	Oak & Main PK	S. Vineland PK Ctr(1)	Butler Ave K Center (2)	Mantice Fels(2)	E. Vineland K Center	Wallace	Veteran's Memorial	Lands	Rossi	Cunningham	Vineland High School - South	Vineland High School - North																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
2006																									Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	542	584	651	537	615	393	464	523	551	310	213	-	-	-	-	-	506	446	395	395	1,374	1,374	1,413	2007																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	584	584	613	566	625	457	441	539	580	-	-	74	91	-	19	37	567	714	628	491	327	1,167	1,153	2008																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	503	503	628	537	613	422	444	523	567	263	-	68	68	-	-	-	526	600	509	92	134	1,380	1,262	2009																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	542	584	651	537	615	393	464	523	551	310	213	-	-	-	-	-	506	446	395	395	1,374	1,374	1,413	2007																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	584	584	613	566	625	457	441	539	580	-	-	74	91	-	19	37	567	714	628	491	327	1,167	1,153	2008																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	503	503	628	537	613	422	444	523	567	263	-	68	68	-	-	-	526	600	509	92	134	1,380	1,262	2009																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																									
Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	542	584	651	537	615	393	464	523	551	310	213	-	-	-	-	-	506	446	395	395	1,374	1,374	1,413	2007																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	584	584	613	566	625	457	441	539	580	-	-	74	91	-	19	37	567	714	628	491	327	1,167	1,153	2008																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	503	503	628	537	613	422	444	523	567	263	-	68	68	-	-	-	526	600	509	92	134	1,380	1,262	2009																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																	
Enrollment	542	584	651	537	615	393	464	523	551	310	213	-	-	-	-	-	506	446	395	395	1,374	1,374	1,413	2007																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	584	584	613	566	625	457	441	539	580	-	-	74	91	-	19	37	567	714	628	491	327	1,167	1,153	2008																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	503	503	628	537	613	422	444	523	567	263	-	68	68	-	-	-	526	600	509	92	134	1,380	1,262	2009																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																									
2007																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	584	584	613	566	625	457	441	539	580	-	-	74	91	-	19	37	567	714	628	491	327	1,167	1,153	2008																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	503	503	628	537	613	422	444	523	567	263	-	68	68	-	-	-	526	600	509	92	134	1,380	1,262	2009																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																	
Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	584	584	613	566	625	457	441	539	580	-	-	74	91	-	19	37	567	714	628	491	327	1,167	1,153	2008																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	503	503	628	537	613	422	444	523	567	263	-	68	68	-	-	-	526	600	509	92	134	1,380	1,262	2009																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																									
Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	584	584	613	566	625	457	441	539	580	-	-	74	91	-	19	37	567	714	628	491	327	1,167	1,153	2008																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	503	503	628	537	613	422	444	523	567	263	-	68	68	-	-	-	526	600	509	92	134	1,380	1,262	2009																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																	
Enrollment	584	584	613	566	625	457	441	539	580	-	-	74	91	-	19	37	567	714	628	491	327	1,167	1,153	2008																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	503	503	628	537	613	422	444	523	567	263	-	68	68	-	-	-	526	600	509	92	134	1,380	1,262	2009																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																									
2008																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	503	503	628	537	613	422	444	523	567	263	-	68	68	-	-	-	526	600	509	92	134	1,380	1,262	2009																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																	
Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	503	503	628	537	613	422	444	523	567	263	-	68	68	-	-	-	526	600	509	92	134	1,380	1,262	2009																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																									
Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	503	503	628	537	613	422	444	523	567	263	-	68	68	-	-	-	526	600	509	92	134	1,380	1,262	2009																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																	
Enrollment	503	503	628	537	613	422	444	523	567	263	-	68	68	-	-	-	526	600	509	92	134	1,380	1,262	2009																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																									
2009																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																	
Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																									
Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																	
Enrollment	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																									
2010																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																	
Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																									
Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Enrollment	572	572	713	573	662	411	471	554	568	310	210	-	-	-	-	-	492	509	554	66	66	1,387	1,326	2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
2011																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	40,000	180	460	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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2012																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	554	50	50	1,339	1,056	2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
2013																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	582	60	60	1,135	1,426	2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
2014																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	57	60	60	735	637	628	320	3,136	3,136	1,153	Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Enrollment (3)	180	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
2015																								Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Square Feet	82,747	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	98,250	88,520	76,000	36,405	231,050	231,050	229,580	Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Capacity (students)	460	460	620	556	563	361	361	519	498	460	188	95	95	-	-	-	716	735	628	320	320	1,316	1,153	Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Enrollment (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									

Number of Schools at June 30, 2015  
 Elementary = 8  
 Kindergarten Centers = 2  
 Preschool Centers = 3  
 Intermediate School = 5  
 Senior High School = 2

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

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

Unaudited

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

* School Facilities	Project # (s)	2015	2014	2013*	2012	2011	2010	2009	2008	2007	2006
Vineland Senior High - South	N/A	296,012	244,296	219,107	196,785	268,971	213,866	109,115	268,985	245,563	349,688
Vineland Senior High - North	N/A	274,646	209,442	187,846	168,709	87,899	196,453	215,987	149,968	93,824	154,909
Landis Intermediate	N/A	51,307	71,769	64,369	57,811	90,212	38,750	57,430	124,668	91,947	104,574
Veterans Memorial Intermediate	N/A	74,826	176,964	158,718	142,548	86,000	55,178	25,337	92,576	57,127	33,040
Dane Barse	N/A	26,898	57,479	51,552	46,300	24,748	17,296	38,308	18,331	12,986	12,494
Butler Ave PK Center	N/A	-	780	699	628	79	-	22	2,652	16	1,225
Cunningham Alternative Prog	N/A	16,948	58,318	52,305	46,976	7,005	22,339	15,792	10,115	12,654	15,040
D'Ippolito Elementary	N/A	40,532	82,236	73,757	66,242	37,830	18,476	35,277	36,906	70,501	45,399
Wallace Intermediate	N/A	43,673	76,491	68,604	61,615	37,950	31,804	35,483	28,969	18,457	-
Marie Durand Elementary	N/A	39,772	56,406	50,590	45,436	40,983	17,417	33,615	39,620	43,692	57,593
East Vineland K Center	N/A	-	1,498	1,343	1,206	-	1,423	25	4,704	4,904	8,303
Maurice Fels K Center	N/A	-	-	-	-	-	-	-	-	905	1,685
Johnstone Elementary	N/A	131,761	61,248	54,933	49,337	22,031	18,641	9,540	33,016	32,547	51,684
Leucher PK Center	N/A	79,016	73,053	65,521	58,846	15,812	16,351	12,418	15,206	15,829	10,679
Mennies Elementary	N/A	28,173	56,838	50,977	45,783	43,758	21,000	22,780	29,775	36,857	28,443
Sabater Elementary	N/A	25,639	32,813	29,430	26,432	27,094	20,495	11,248	5,013	-	-
Oak and Main PK Center	N/A	221	1,437	1,289	1,158	15,575	-	181	2,428	1,553	14,792
Dallago Preschool	N/A	14,762	30,060	26,961	24,214	11,108	3,997	2,660	1,025	-	-
Petway Elementary	N/A	56,599	28,803	25,833	23,202	23,594	6,151	8,824	20,225	10,321	-
Rossi Intermediate	N/A	56,679	80,798	72,467	65,084	73,581	38,025	21,173	25,074	29,885	94,641
South Vineland PK Center	N/A	-	3,611	3,239	2,909	-	30	609	5,481	10,779	5,864
Winslow Elementary	N/A	105,974	48,878	43,838	39,372	40,870	79,455	88,033	34,811	37,722	65,264
Almond Road Preschool	N/A	13,522	167,911	150,598	135,255	-	-	-	-	-	-
Total School Facilities		1,376,960	1,621,129	1,453,976	1,305,848	955,100	817,144	743,857	949,548	828,069	1,055,317
Other Facilities		1,243,746	744,823	668,025	770,812	690,465	448,770	233,872	232,320	364,069	817,035
Grand Total		2,620,707	2,365,952	2,122,001	2,076,660	1,645,565	1,265,914	977,729	1,181,868	1,192,138	1,872,352

\* 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, 2015**  
*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>Official Bonds</b>		
Treasurer	650,000	N/A
Executive Controller	200,000	N/A
<b>Position Schedule Bond</b>		
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
Clery 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.

CERTIFIED PUBLIC ACCOUNTANTS

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## Independent Auditor's Report

The Honorable President and  
Members of the Board of Education  
City of Vineland School District  
County of Cumberland, 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, 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, 2015, 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 30, 2015.

### **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.

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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **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 no instances of noncompliance or other matters that are 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.

### **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, L.L.C.*  
FORD, SCOTT & ASSOCIATES, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

*Michael S. Garcia*

Michael S. Garcia  
Certified Public Accountant  
Licensed Public School Accountant  
No. 2080

November 30, 2015



# FORD - SCOTT

& ASSOCIATES, L.L.C.

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## **Independent Auditor's Report**

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 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, 2015. 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, 2015.

## ***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.

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

***Michael S. Garcia***

Michael S. Garcia  
Certified Public Accountant  
Licensed Public School Accountant  
No. 2080

November 30, 2015

**CITY OF VINELAND SCHOOL DISTRICT**  
**Schedule of Expenditures of Federal Awards**  
**for the Fiscal Year ended June 30, 2015**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period From	To	Balance at June 30, 2014	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable) at June 30, 2015	Unearned Revenue	Due to Grantor at June 30, 2015
<b>U.S. Department of Education</b>														
General Fund:														
Medical Assistance Program (SEMI)	93.778	N/A	\$ 596,803	7/1/2014	6/30/2015	\$ -	\$ -	\$ 596,803.32	\$ (696,803.32)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Special Revenue Fund								<u>596,803.32</u>	<u>(696,803.32)</u>					
<b>U.S. Department of Education</b>														
Passed-Through State Department Education:														
Special Revenue Fund:														
Title I														
Title I	84.010	NCLB	3,151,373	7/1/2014	6/30/2015	(317,918.95)		1,065,152.00	(2,864,013.41)		(1,798,861.41)	-	-	-
ARRA - Title I, SIA	84.010	NCLB	2,752,377	9/1/2013	8/31/2014	(520.00)		317,918.95			(0.00)	-	-	-
ARRA - Title I, SIA	84.388	ARRA	61,904	7/1/2009	8/31/2011	(978,365.49)		520.00			-	-	-	-
I.D.E.A. Part B, Basic Regular	84.027	FT	2,649,049	9/1/2013	8/31/2014			978,365.49	(2,905,854.99)		(653,859.99)	-	-	-
I.D.E.A. Part B, Basic Regular	84.027	FT	3,328,159	7/1/2014	6/30/2015	(30,057.43)		2,251,995.00			(17,910.00)	-	-	-
I.D.E.A. Part B, Preschool	84.173	FT	97,576	9/1/2013	8/31/2014			30,057.43	(89,020.00)		(17,910.00)	-	-	-
I.D.E.A. Part B, Preschool	84.173	FT	53,158	7/1/2014	6/30/2015	(36,993.44)		71,110.00			(21,258.22)	-	-	-
Perkins	84.048	N/A	95,383	9/1/2013	8/31/2014	(86,981.60)		36,993.44	(88,237.22)		(21,258.22)	-	-	-
Perkins	84.048	N/A	97,255	7/1/2014	6/30/2015			66,979.00			(280,669.91)	-	-	-
Title IIA	84.367A	N/A	483,172	9/1/2013	8/31/2014	(86,981.60)		86,981.60	(521,614.91)		(56,491.50)	-	-	-
Title IIA	84.367A	N/A	319,300	7/1/2014	6/30/2015			240,945.00	(113,868.50)			-	-	-
Title III	84.365	N/A	262,261	7/1/2014	6/30/2015	(68,398.64)		57,377.00				-	-	-
Race To The Top RTTP	84.365	N/A	220,273	9/1/2013	8/31/2014	(0.50)		68,398.64				-	-	-
Race To The Top RTTP	84.416	N/A	104,422	9/1/2012	8/31/2013			0.50	(190,033.68)			-	-	-
After School Learning Centers - 21st Century	84.287C	N/A	182,442	7/1/2014	6/30/2015	(9,828.60)		182,442.00			(7,591.68)	-	-	-
After School Learning Centers - 21st Century	84.287C	N/A	59,977	9/1/2013	8/31/2014	(7,784.67)		9,828.60				-	-	-
After School Learning Centers - 21st Century	84.287C	N/A	64,342	9/1/2012	8/31/2013	(13,487.69)		7,784.67	(82,365.83)		(5,315.43)	-	-	-
After School Learning Centers - 21st Century	84.287C	N/A	76,351	9/1/2011	8/31/2012			13,487.69				-	-	-
After School Learning Centers - 21st Century	84.287C	N/A	94,132	7/1/2014	6/30/2015	81,360.00		77,050.40				-	-	-
WIA Out of School Youth Program	17.259	N/A	203,000	10/1/2007	9/30/2013			686.45				82,046.45	-	-
Total Special Revenue Fund						<u>(1,468,977.01)</u>		<u>5,564,073.86</u>	<u>(6,855,008.54)</u>		<u>(2,841,958.14)</u>	<u>82,046.45</u>		
<b>U.S. Department of Agriculture</b>														
Passed-Through State Department of Education:														
Enterprise Fund:														
National School Lunch Program	10.555	N/A	3,082,958	7/1/2013	6/30/2014	(296,229.96)		296,229.96			0.00	-	-	-
National School Lunch Program	10.555	N/A		7/1/2014	6/30/2015			2,815,548.42	(3,096,847.90)		(281,299.48)	-	-	-
National School Breakfast Program	10.553	N/A	1,523,706	7/1/2013	6/30/2014	(146,924.85)		146,924.85			(0.00)	-	-	-
National School Breakfast Program	10.553	N/A		7/1/2014	6/30/2015			1,230,629.82	(1,365,702.80)		(135,072.98)	-	-	-
National School Snack Program	10.555	N/A	61,506	7/1/2013	6/30/2014	(5,265.60)		5,265.60			0.00	-	-	-
National School Snack Program	10.555	N/A		7/1/2014	6/30/2015	(9,925.28)		62,818.56	(67,937.00)		(5,118.44)	-	-	-
Fresh Fruit & Vegetable Program	10.582	N/A	66,094	7/1/2013	6/30/2014			9,925.28			0.00	-	-	-
Fresh Fruit & Vegetable Program	10.582	N/A		7/1/2014	6/30/2015			89,137.43	(110,814.46)		(21,677.03)	-	-	-
Food Distribution Program	10.550	N/A		7/1/2014	6/30/2015	(458,345.69)		368,998.53	(688,998.53)			-	-	-
Total Enterprise Fund						<u>(1,927,322.70)</u>		<u>5,025,478.45</u>	<u>(5,010,300.69)</u>		<u>(443,167.93)</u>			
Total Federal Financial Awards						<u>\$ (1,927,322.70)</u>		<u>\$ 11,186,355.63</u>	<u>\$ (12,462,112.55)</u>		<u>\$ (3,285,126.07)</u>	<u>\$ 82,046.45</u>		

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

CITY OF VINELAND SCHOOL DISTRICT  
Schedule of Expenditures of State Financial Assistance  
for the Fiscal Year ended June 30, 2015

State Grantor/Program Title	Grant or State Project Number	Program or Award Amount	Grant Period		Due to Grantor	Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments / Repayment of Prior Years' Balances	Balance at June 30, 2015		MEMO	
			From	To						(Accounts Receivable)	Unearned Revenue / Interfund Payable	(Accounts Receivable)	Budgetary Receivable
<b>State Department of Education</b>													
General Fund:													
Equalization Aid	15-495-034-5120-078	\$ 89,507,454	7/31/2014	6/30/2015	\$ -	\$ -	\$ 80,774,824.10	\$ (89,507,454.00)	\$ -	\$ -	\$ -	\$ (6,732,629.90)	\$ 88,907,454.00
Categorical Transportation Aid	15-495-034-5120-014	4,314,688	7/31/2014	6/30/2015	-	-	3,863,219.20	(4,314,688.00)	-	-	-	(431,468.80)	4,314,688.00
Categorical Special Education Aid	15-495-034-5120-089	5,190,051	7/31/2014	6/30/2015	-	-	4,671,045.90	(5,190,051.00)	-	-	-	(519,005.10)	5,190,051.00
School Security Aid	15-495-034-5120-084	3,028,970	7/31/2014	6/30/2015	-	-	2,726,073.00	(3,028,970.00)	-	-	-	(302,897.00)	3,028,970.00
School Choice Aid	15-495-034-5120-068	50,850	7/31/2014	6/30/2015	-	-	45,765.00	(50,850.00)	-	-	-	(5,085.00)	50,850.00
Adjustment Aid	15-495-034-5120-085	34,392,237	7/31/2014	6/30/2015	-	-	30,953,013.30	(34,392,237.00)	-	-	-	(3,439,223.70)	34,392,237.00
PARCC Readiness Aid	15-495-034-5120-087	10,180	7/31/2014	6/30/2015	-	-	9,182.00	(10,180.00)	-	-	-	(1,018.00)	10,180.00
Public Choice Aid	15-495-034-5120-098	61,086	7/31/2014	6/30/2015	-	-	51,086.00	(61,086.00)	-	-	-	(10,000.00)	61,086.00
Public Choice Public Transportation Aid	15-495-034-5120-044	803,302	7/31/2014	6/30/2015	-	-	612,982.00	(803,302.00)	-	-	-	(190,320.00)	803,302.00
Extraordinary Aid	15-495-034-5120-044	803,302	7/31/2014	6/30/2015	-	-	612,982.00	(803,302.00)	-	-	-	(190,320.00)	803,302.00
Reimbursed TPAF Social Security Contributions	14-495-034-5120-044	612,982	7/1/2014	6/30/2015	-	-	612,982.00	(612,982.00)	-	-	-	-	612,982.00
Reimbursed TPAF Social Security Contributions	15-495-034-5120-044	612,982	7/1/2014	6/30/2015	-	-	481,591.17	(5,066,522.27)	-	-	-	(250,612.10)	5,066,522.27
Reimbursed TPAF Social Security Contributions	14-495-034-5095-002	5,261,330	7/1/2013	6/30/2014	-	-	244,842.55	-	-	-	-	-	5,261,330.41
Total General Fund							128,909,899.22	(142,617,530.27)	-	-	(1,115,010.10)	(14,565,555.60)	148,414,979.20
Special Revenue Fund:													
Preschool Education Aid	14-495-034-5120-086	19,045,678	7/1/2013	6/30/2014	1,883,885.86	1,883,885.66	16,754,392.50	(19,632,105.27)	607,410.00	-	1,486,440.39	(1,872,847.59)	19,045,678.00
Preschool Education Aid	15-495-034-5120-086	18,627,240	7/1/2014	6/30/2015	-	-	-	-	-	-	-	-	18,627,240.00
Nursing Aid	15-100-034-5120-070	59,471	7/1/2014	6/30/2015	-	-	59,471.00	(59,471.00)	-	-	-	-	59,471.00
Nursing	14-100-034-5120-070	55,120	7/1/2013	6/30/2014	5,018.00	-	37,357.00	(27,255.10)	-	-	-	-	55,120.00
Textbook Aid	15-100-034-5120-064	38,286	7/1/2013	6/30/2014	6,294.78	-	20,064.00	(19,949.70)	-	-	-	-	38,286.00
Textbook Aid	14-100-034-5120-064	20,064	7/1/2013	6/30/2014	715.23	-	681.96	(57,269.45)	-	-	-	-	20,064.00
Technology Aid	15-100-034-5120-065	14,260	7/1/2013	6/30/2014	6,983.00	-	189,306.00	(86,086.38)	-	-	-	-	14,260.00
Technology Aid	14-100-034-5120-065	14,260	7/1/2013	6/30/2014	6,983.00	-	182,700.00	(86,086.38)	-	-	-	-	14,260.00
Auxiliary Services:													
Compensatory Education	13-100-034-5120-067	209,889	7/1/2012	6/30/2013	-	-	189,306.00	(86,086.38)	-	-	-	-	209,889.00
Compensatory Education	14-100-034-5120-067	189,306	7/1/2013	6/30/2014	-	-	189,306.00	(86,086.38)	-	-	-	-	189,306.00
Compensatory Education	15-100-034-5120-067	6,983	7/1/2014	6/30/2015	-	-	6,983.00	-	-	-	-	-	6,983.00
ESL	15-100-034-5120-067	1,827	7/1/2014	6/30/2015	-	-	1,827.00	-	-	-	-	-	1,827.00
Handicapped Services:													
Supplemental Instruction	15-100-034-5120-066	41,589	7/1/2014	6/30/2015	-	-	41,589.00	(25,110.40)	-	-	-	-	41,589.00
Supplemental Instruction	14-100-034-5120-066	36,774	7/1/2013	6/30/2014	7,703.78	-	16,253.48	(16,253.48)	-	-	-	-	36,774.00
Examination & Classification	15-100-034-5120-066	52,565	7/1/2013	6/30/2014	16,253.48	-	61,792.00	(48,625.80)	-	-	-	-	52,565.00
Examination & Classification	14-100-034-5120-066	61,792	7/1/2013	6/30/2014	16,253.48	-	33,573.00	(23,059.35)	-	-	-	-	61,792.00
Corrective Speech	15-100-034-5120-066	33,573	7/1/2014	6/30/2015	-	-	33,573.00	(23,059.35)	-	-	-	-	33,573.00
Corrective Speech	14-100-034-5120-066	50,850	7/1/2013	6/30/2014	26,019.76	-	19,841.32	(19,841.32)	-	-	-	-	50,850.00
Transportation	15-100-034-5120-068	20,005	7/1/2013	6/30/2014	19,841.32	-	64,341.00	(64,341.00)	-	-	-	-	20,005.00
Transportation	14-100-034-5120-068	64,341	7/1/2013	6/30/2014	(2,940.23)	-	2,940.00	(0.00)	-	-	-	-	64,341.00
Home Instruction	15-100-034-5120-068	2,940	7/1/2014	6/30/2015	-	-	2,940.00	(1,329.84)	-	-	-	(1,329.84)	2,940.00
Home Instruction	14-100-034-5120-068	1,330	7/1/2014	6/30/2015	-	-	1,329.84	(5,600.00)	-	-	-	(4,270.16)	1,329.84
Municipal Alliance	N/A	5,600	7/1/2014	6/30/2015	-	-	22,720.11	(5,600.00)	-	-	-	-	5,600.00
CCOET	N/A	78,400	7/1/2011	6/30/2012	22,720.11	-	22,815.00	(14,894.74)	-	-	22,720.11	(1,329.84)	78,400.00
Family Friendly Centers - Summer	N/A	22,815	7/1/2014	6/30/2015	-	-	45,463.00	(35,337.43)	-	-	-	-	22,815.00
Family Friendly Centers	N/A	55,760	7/1/2012	6/30/2015	10,287.22	-	27,085.73	(407,555.83)	(10,287.22)	-	-	-	55,760.00
NJ Youth Corps	ADG12S	412,284	7/1/2013	6/30/2014	(27,089.73)	-	365,800.00	(407,555.83)	-	-	-	-	412,284.00
NJ Youth Corps	ADG12S	412,284	7/1/2013	6/30/2014	(27,089.73)	-	365,800.00	(407,555.83)	-	-	-	-	412,284.00
Total Special Revenue Fund					1,886,883.03	-	146,774.76	(20,396,670.84)	450,338.25	-	(40,351,954.19)	(19,913,195.34)	40,414,979.20
Capital Projects Fund:													
School Development Authority	1,275-003.00	1,004,562	Open	Open	-	-	1,004,562.36	(1,004,562.36)	-	-	-	-	1,004,562.36
SDA Expenditures on Behalf													
Total Capital Projects Fund							1,004,562.36	(1,004,562.36)	-	-	-	-	1,004,562.36
<b>State Department of Agriculture:</b>													
Enterprise Fund:													
National School Lunch Program (State Share)	15-100-010-3350-023	64,824	7/1/2014	6/30/2015	(6,034.24)	-	57,266.02	(64,823.83)	-	-	(7,557.81)	(7,557.81)	64,823.83
National School Lunch Program (State Share)	15-100-010-3350-023	63,054	7/1/2013	6/30/2014	(6,034.24)	-	63,300.26	(64,823.83)	-	-	-	-	63,054.00
Total Enterprise Fund					1,022,924.24	-	147,703,562.07	(164,073,387.30)	450,338.25	-	(1,162,919.75)	(16,486,312.75)	190,038,362.08
Total State Financial Assistance							147,725,920.23	(164,073,387.30)	450,338.25	-	(1,162,919.75)	(16,486,312.75)	190,038,362.08

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



**CITY OF VINELAND SCHOOL DISTRICT  
NOTES TO THE SCHEDULES OF EXPENDITURES OF AWARDS  
AND FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2015**

**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 -\$35,416.30 for the general fund and -\$538,041.25 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>Local</u>	<u>On Behalf TPAF Pension</u>	<u>Total</u>
General Fund	\$ 596,803.32	\$ 152,391,116.97	\$	\$ (9,809,003.00)	\$ 143,178,917.29
Special Revenue Fund	6,682,702.26	19,413,525.87	94,423.29		26,190,651.42
Capital Projects Fund		1,004,562.36			1,004,562.36
Food Service Fund	5,010,300.69	64,823.83			5,075,124.52
Total	<u>\$ 12,289,806.27</u>	<u>\$ 171,869,466.67</u>	<u>\$ 94,423.29</u>	<u>\$ (9,809,003.00)</u>	<u>\$ 175,449,255.59</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, 2015  
(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, 2015. 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, 2015.

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2015**

**I. SUMMARY OF AUDITORS RESULTS**

**Financial Statements**

Type of auditor's report issued: Unmodified Opinion

Internal control over financial reporting:

- 1) Material weakness identified? No
- 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
84.367A	Title II

Dollar threshold used to distinguish between type A and type B programs: \$352,963

Auditee qualified as low-risk auditee? Yes

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2015**  
**(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?	No
Identification of major programs:	

<b><u>GMIS Numbers</u></b>	<b><u>Name of State Program</u></b>
<b><u>State Aid Public Cluster</u></b>	
15-495-034-5120-078	Equalization Aid
15-495-034-5120-089	Special Education Aid
15-495-034-5120-084	Security Aid
15-495-034-5120-085	Adjustment Aid
15-495-034-5120-068	School Choice Aid
15-495-034-5120-097	PARCC Readiness Aid
15-495-034-5120-098	Per Pupil Growth Aid
15-495-034-5120-014	Transportation Aid
15-495-0.4-5120-086	Preschool Education Aid
15-495-34-5095-002	TPAF FICA

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2015**  
**(CONTINUED)**

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

In accordance with Government Auditing Standards, our audit disclosed no findings relating to the financial statements that are required to be reported under this section.

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2015**  
**(CONTINUED)**

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

Federal:

Our audit disclosed no material Findings or Questioned Costs.

State:

Our audit disclosed no material Findings or Questioned Costs.

**VINELAND SCHOOL DISTRICT**  
**SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS**  
**AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**STATUS OF PRIOR YEAR FINDINGS**

**Finding No. 2014-1**

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

**Current Status** – This item was corrected in 2015.

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