

**Comprehensive Annual  
Financial Report**

**of the**

**City of Vineland Board of Education**

**Vineland, New Jersey**

**For the Year Ended June 30, 2016**



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# **Introductory Section**







# Vineland Public Schools

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

November 4, 2016

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, 2016, 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 in accordance with the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (The Uniform Guidance) and the State of New Jersey Treasury Circular Letter 15-08 OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." Information related to this single audit, including the auditor's report on the internal control structure and compliance with applicable laws and regulations and findings and recommendations, are included in the single audit section of this report.

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

The City of 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, 2016.

**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, 2016 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 Uniform Guidance and state Treasury Circular Letter 15-08 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,

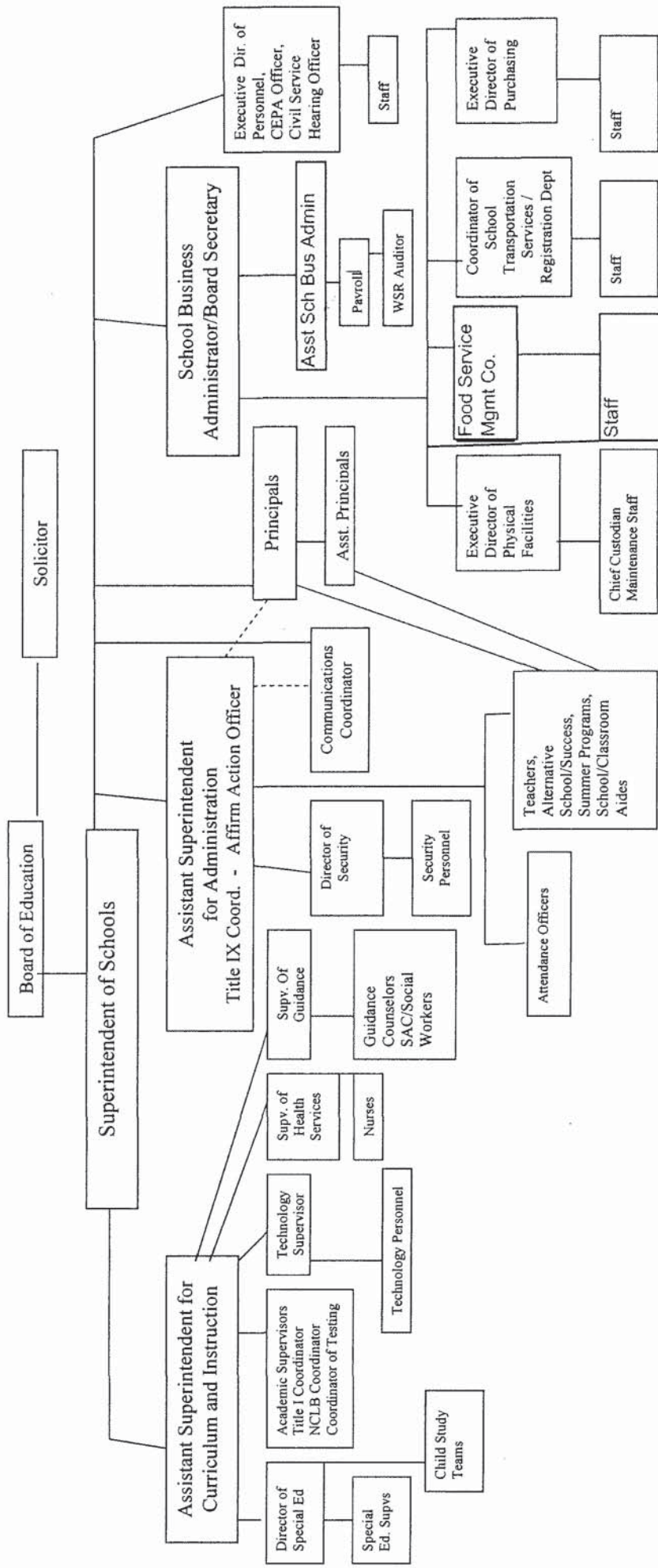
*Mary L. Gruccio*

Dr. Mary L. Gruccio  
Superintendent of Schools

*Helen G. Haley*

Helen G. Haley, C.P.A.  
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, 2016**

<b><u>Members of the Board of Education</u></b>		<b><u>Term</u></b>
Scott English	President	2016
Brian DeWinne	Vice President	2016
F. John Sbrana	Member	2016
Jeffrey Bordley	Member	2018
Christopher Jennings	Member	2018
Inez Acosta	Member	2018
Diamaris Rios	Member	2017
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, 2016**

**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 • OCEAN CITY, NJ • 08226

PHONE 609.399.6333 • FAX 609.399.3710

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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 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, 2016, 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, 2016, 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 *Title 2 U.S. Code of Federal Regulations Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal Awards, the schedule of state financial assistance as required by NJ OMB 15-08, 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, the schedule of state financial assistance, 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, the schedule of expenditures of federal awards, and the schedule of state financial assistance are 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 4, 2016 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 4, 2016

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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, 2016  
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, 2016. 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 2016 are as follows:

- In total, net position decreased \$2,388,751.72 which represents a 2.9 percent decrease from 2015.
- General revenues accounted for \$160,912,631.23 in revenue or 66.8 percent of all revenues. Program specific revenues in the form of charges for services and operating and capital grants and contributions accounted for \$80,097,961.54 or 33.2 percent of total revenues of \$241,010,592.77.
- The School District had \$243,349,344.49 in expenses; only \$80,097,961.54 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes and state aid) of \$160,912,631.23 and previous year's surplus funds were adequate to provide for these programs.
- Among governmental funds, the General Fund had \$179,486,864.33 in revenues, \$181,475,011.87 in expenditures and net transfers from and to other funds in the amount of \$1,437,876.15. The General Fund's fund balance decreased \$550,271.39 over 2015. This decrease was anticipated by the Board of Education.

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**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2016  
UNAUDITED (CONTINUED)**

**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.

**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 2016?" 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.

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**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2016  
UNAUDITED (CONTINUED)**

**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.

**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.

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**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2016  
UNAUDITED (CONTINUED)**

Table 1 provides a summary of the School District's net position for 2016 and 2015.

**Table 1 - Net Assets**

	2016	2015
<b>Assets</b>		
Current and Other Assets	\$ 7,347,896.42	\$ 10,849,088.49
Capital Assets	147,118,953.65	145,204,725.51
Deferred Outflows of Resources	9,354,539.00	4,642,628.00
Total Assets	163,821,389.07	160,696,442.00
<b>Liabilities</b>		
Long-Term Liabilities	80,133,147.61	70,824,763.05
Other Liabilities	832,275.78	3,755,387.55
Deferred Inflows of Resources	3,581,461.00	4,503,035.00
Total Liabilities	84,546,884.39	79,083,185.60
<b>Net Position</b>		
Invested in Capital Assets, Net of Debt	147,118,953.65	145,204,725.51
Restricted	15,823,271.24	15,144,789.37
Unrestricted	(83,667,720.21)	(78,736,258.48)
Total Net Position	\$ 79,274,504.68	\$ 81,613,256.40

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**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2016  
UNAUDITED (CONTINUED)**

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

Table 2 shows changes in net position for 2016 and 2015.

**Table 2 - Changes in Net Assets**

	2016	2015
<b>Revenues</b>		
Program Revenues:		
Charges for Services	\$ 2,242,779.11	\$ 2,801,019.10
Operating Grants and Contributions	77,855,182.43	63,519,907.21
General Revenues:		
Property Taxes	22,166,068.00	21,731,439.00
Grants and Entitlements	137,981,978.87	139,116,957.38
Other	764,584.36	2,065,678.72
Total Revenues	241,010,592.77	229,235,001.41
<b>Program Expenses</b>		
Instruction	120,695,667.09	114,838,379.77
Support Services:		
Tuition	5,511,611.30	8,744,311.67
Related Services - Pupils and Instructional Staff	52,595,404.10	51,554,941.40
General & School Administration & Central Services	17,008,202.80	17,088,471.14
Maintenance of Facilities	21,912,178.72	22,261,200.64
Pupil Transportation	15,073,797.43	13,454,580.25
Special Schools	-	1,100.00
Transfer to Charter Schools	4,262,040.00	3,935,226.00
Food Service	6,290,443.05	6,510,015.59
Total Expenses	243,349,344.49	238,388,226.46
Increase (Decrease) in Net Position	\$ (2,338,751.72)	\$ (9,153,225.05)

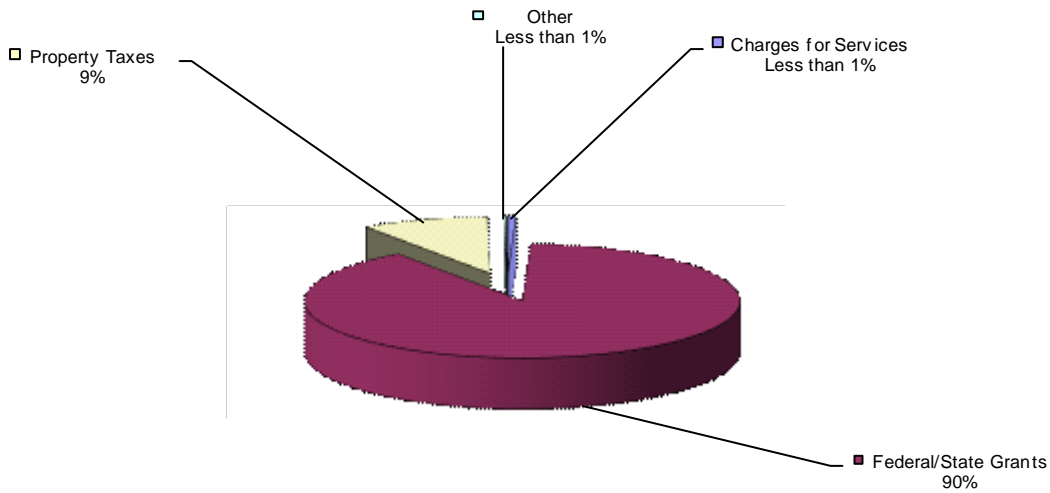
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**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2016  
UNAUDITED (CONTINUED)**

**Governmental Activities**

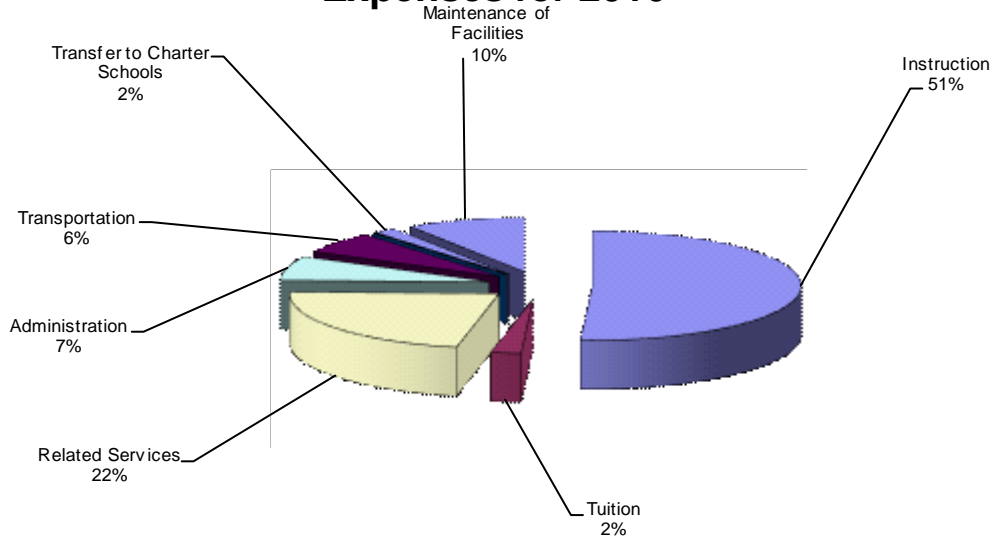
Property taxes made up 9 percent of revenues for governmental activities for the City of Vineland School District for year 2016. The District's total revenues were \$234,484,364.27 for the year ended June 30, 2016. Federal, state, and local grants accounted for another 90 percent of revenue.

**Sources of Revenue for 2016**



The total cost of all program and services was \$237,058,901.44. Instruction comprises 51 percent of District expenses.

**Expenses for 2016**



**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2016  
UNAUDITED (CONTINUED)**

**Business-Type Activities**

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

- Food service revenues exceeded expenses by \$235,785.45.
- Charges for food services represent \$851,189.01 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 \$5,388,323.36.

**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**

	2016		2015	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Instruction	\$ 120,695,667.09	\$ 84,733,729.24	\$ 114,838,379.77	\$ 85,190,930.40
Support Services:				
Tuition	5,511,611.30	5,511,611.30	8,744,311.67	8,744,311.67
Related Services Pupils and Instructional Staff	52,595,404.10	20,356,945.84	51,554,941.40	20,830,496.72
General & School Administration & Central Services	17,008,202.80	17,008,202.80	17,088,471.14	17,088,471.14
Maintenance of Facilities	21,912,178.72	16,254,125.66	22,261,200.64	21,256,638.28
Pupil Transportation	15,073,797.43	15,073,797.43	13,454,580.25	13,454,580.25
Special Schools			1,100.00	1,100.00
Transfer to Charter Schools	4,262,040.00	4,262,040.00	3,935,226.00	3,935,226.00
Total Expenses	<u>\$ 237,058,901.44</u>	<u>\$ 163,200,452.27</u>	<u>\$ 231,878,210.87</u>	<u>\$ 170,501,754.46</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, 2016  
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 \$211,442,321.27, expenditures were \$211,957,455.17. The net decrease in fund balance for the year was \$765,133.90.

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, 2016, 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 2015</u>	<u>Percent of Increase (Decrease)</u>
Local Sources	\$ 24,345,703.36	11.51%	\$ (1,467,346.99)	-5.68%
State Sources	179,870,558.60	85.07%	7,061,353.40	4.09%
Federal Sources	<u>7,226,059.31</u>	3.42%	<u>(53,446.27)</u>	-0.73%
Total	<u>\$ 211,442,321.27</u>	100.00%	<u>\$ 5,540,560.14</u>	<u>2.69%</u>

Local revenues decreased by \$1,467,346.99. The decrease in local revenue was predominately due to the decrease in other miscellaneous revenues, specifically refunds.

The increase of \$7,061,353.40 in state sources can be attributed to the expenditure by the SDA for district building projects.

The decrease of \$53,446.27 in federal sources is attributed to the fact that the district expended more of its federal special revenue funding in 2015 as compared to 2016.

The following schedule represents a summary of general fund and special revenue fund expenditures for the year ended June 30, 2016, 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 2015</u>	<u>Percent of Increase (Decrease)</u>
Current expense:				
Instruction	\$ 73,002,829.90	34.44%	\$ 1,215,110.06	1.69%
Undistributed expenditures	130,291,375.74	61.47%	(2,913,940.34)	-2.19%
Capital Outlay	<u>8,663,249.53</u>	4.09%	<u>5,516,864.47</u>	175.34%
Total	<u>\$ 211,957,455.17</u>	100.00%	<u>\$ 3,818,034.19</u>	<u>1.83%</u>

The decrease in undistributed expenditures was attributed to the decrease in tuition expenses.

The increase of \$5,516,864.47 in state sources can be attributed to the expenditure by the SDA for district building projects.

**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2016  
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.
- Tuition costs for Vocational School & Disables Students were less than originally anticipated.

**Capital Assets**

At the end of the year 2016, the School District had \$147,118,953.65 invested in land, building, furniture and equipment, and vehicles. Table 4 shows year 2016 balances compared to 2015.

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

	<b>2016</b>		<b>2015</b>
\$	6,760,512.13	\$	6,760,512.13
	6,844,177.89		1,209,737.19
	5,725,504.48		5,729,428.41
	121,342,736.09		124,949,872.53
	6,446,023.06		6,555,175.25
\$	147,118,953.65	\$	145,204,725.51

Overall capital assets increased \$1,914,228.14 from year 2015 to year 2016. The increase in capital assets is due to depreciation charges being less than new capital purchases. Please refer to Notes to the Financial Statements for more detailed information.

**Debt Administration**

At June 30, 2016, the School District had \$74,118,237.76 of outstanding debt. Of this amount, \$8,109,334.76 is for compensated absences, \$508,483.00 is for Post-Employment Benefits and \$65,500,420.00 is for the Net PERS Pension Liability.

**CITY OF VINELAND SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2016  
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, 2016

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 3,527,536.98	\$ (0.00)	\$ 3,527,536.98
Internal Balances	461,748.28	(433,186.21)	28,562.07
Receivables, net	3,093,442.26	449,784.95	3,543,227.21
Inventory		102,910.16	102,910.16
Prepaid Expenses	145,660.00		145,660.00
Capital Asset, non-depreciable	13,604,690.02		13,604,690.02
Capital Assets, net	<u>133,151,897.51</u>	<u>362,366.12</u>	<u>133,514,263.63</u>
Total Assets	<u>153,984,975.05</u>	<u>481,875.02</u>	<u>154,466,850.07</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows Related to Pensions	<u>9,354,539.00</u>		<u>9,354,539.00</u>
Total Deferred Outflows of Resources	<u>9,354,539.00</u>	<u>-</u>	<u>9,354,539.00</u>
<b>LIABILITIES:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	\$ 372,638.36	\$ 219,488.57	\$ 592,126.93
Unearned Revenue	219,439.17	20,709.68	240,148.85
<b>Noncurrent Liabilities:</b>			
Compensated Absences Payable	8,109,334.76	241,831.85	8,351,166.61
Net Pension Liability	71,273,498.00		71,273,498.00
Post Employment Benefits Obligation	<u>508,483.00</u>		<u>508,483.00</u>
Total Liabilities	<u>80,483,393.29</u>	<u>482,030.10</u>	<u>80,965,423.39</u>
Deferred Inflows Related to Pensions	<u>3,581,461.00</u>		<u>3,581,461.00</u>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	146,756,587.53	362,366.12	147,118,953.65
<b>Restricted for:</b>			
Capital Projects	300,000.00		300,000.00
Permanent Endowment - Nonexpendable	26,838.13		26,838.13
Other Purposes	15,496,433.11		15,496,433.11
Unrestricted (Deficit)	<u>(83,305,199.01)</u>	<u>(362,521.20)</u>	<u>(83,667,720.21)</u>
Total Net Position	<u>\$ 79,274,659.76</u>	<u>\$ (155.08)</u>	<u>\$ 79,274,504.68</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, 2016

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	<u>Total</u>
<b>ASSETS:</b>	
Cash and Cash Equivalents	\$ 591,413.45
Investments	285,441.96
Total Assets	<u>876,855.41</u>
<b>LIABILITIES:</b>	
Unearned Revenue	571,074.27
Total Liabilities	<u>571,074.27</u>
<b>NET POSITION:</b>	
Unrestricted (Deficit)	<u>305,781.14</u>
Total Net Position	<u><u>\$ 305,781.14</u></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 Net Position  
For the Fiscal Year Ended June 30, 2016

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	\$ 49,753,297.38	\$ 28,930,030.88	\$ 1,391,590.10	\$ 24,748,844.88	\$ (52,542,893.28)	\$ -	\$ (52,542,893.28)
Special Education	18,686,230.19	10,865,475.16		6,908,498.00	(22,643,207.35)		(22,643,207.35)
Other Special Instruction	5,766,486.56	3,353,036.75		2,131,931.40	(6,987,591.91)		(6,987,591.91)
Other Instruction	2,112,661.62	1,228,448.55		781,073.47	(2,560,036.70)		(2,560,036.70)
Support Services:							
Tuition	5,511,611.30				(5,511,611.30)		(5,511,611.30)
Student and Instruction Related Services	33,257,296.53	19,338,107.57		32,238,458.26	(20,356,945.84)		(20,356,945.84)
Other Administrative Services	6,697,182.32	2,219,074.41			(8,916,256.73)		(8,916,256.73)
School Administrative Services	6,078,025.77	2,013,920.30			(8,091,946.07)		(8,091,946.07)
Plant Operations and Maintenance	16,458,684.45	5,453,494.27			(21,912,178.72)		(21,912,178.72)
Pupil Transportation	11,322,236.76	3,751,560.67			(15,073,797.43)		(15,073,797.43)
Unallocated Benefits	77,153,148.56	(77,153,148.56)			-		-
Capital Grants	4,262,040.00			5,658,053.06	5,658,053.06		5,658,053.06
Transfer to Charter Schools				(4,262,040.00)	(4,262,040.00)		(4,262,040.00)
<b>Total Governmental Activities</b>	<b>237,058,901.44</b>	<b>-</b>	<b>1,391,590.10</b>	<b>72,466,859.07</b>	<b>(163,200,452.27)</b>	<b>-</b>	<b>(163,200,452.27)</b>
Business-Type Activities:							
Food Service	6,290,443.05		851,189.01	5,388,323.36		(50,930.68)	(50,930.68)
<b>Total Business-Type Activities</b>	<b>6,290,443.05</b>	<b>-</b>	<b>851,189.01</b>	<b>5,388,323.36</b>	<b>-</b>	<b>(50,930.68)</b>	<b>(50,930.68)</b>
<b>Total Primary Government</b>	<b>\$ 243,349,344.49</b>	<b>\$ -</b>	<b>\$ 2,242,779.11</b>	<b>\$ 77,855,182.43</b>	<b>\$ (163,200,452.27)</b>	<b>\$ (50,930.68)</b>	<b>\$ (163,251,382.95)</b>
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes, net					\$ 22,166,068.00	\$ -	\$ 22,166,068.00
Federal and State Aid not Restricted					137,981,978.87		137,981,978.87
Miscellaneous Income					727,868.23	4,562.70	732,430.93
Special Items:							
Transfers					(250,000.00)	250,000.00	-
Gain on Fixed Asset Adjustment						32,153.43	32,153.43
Total General Revenues, Special Items, Extraordinary Items and Transfers					160,625,915.10	286,716.13	160,912,631.23
Change in Net Position					(2,574,537.17)	235,785.45	(2,338,751.72)
Net Position - July 1					81,849,196.93	(235,940.53)	81,613,256.40
Net Position - June 30					\$ 79,274,659.76	(155.08)	\$ 79,274,504.68

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, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUES:</b>			
Grant Proceeds	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
Interest & Dividends	1,108.99		1,108.99
Net Position Released from Restrictions:			
Satisfaction of Program Restrictions	1,000.00	(1,000.00)	-
Total Revenues	<u>3,108.99</u>	<u>-</u>	<u>3,108.99</u>
<b>EXPENSES:</b>			
Program Services:			
Tutoring	11,929.07		11,929.07
Supporting Services:			
General Expenses	40,235.67		40,235.67
Total Expenses	<u>52,164.74</u>	<u>-</u>	<u>52,164.74</u>
Change in Net Position	(49,055.75)	-	(49,055.75)
Net Position, July 1	354,836.89		354,836.89
Net Position, June 30	<u>\$ 305,781.14</u>	<u>\$ -</u>	<u>\$ 305,781.14</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, 2016

	General Fund	Special Revenue Fund	Permanent Fund	Total Governmental Funds
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 1,394,199.26	\$ 2,106,499.59	\$ 26,838.13	\$ 3,527,536.98
Interfund Accounts Receivable	4,067,671.70			4,067,671.70
Intergovernmental Accounts Receivable:				
Federal	8,593.26	1,293,513.53		1,302,106.79
State	1,135,590.44	28,883.70		1,164,474.14
Other Accounts Receivable	626,861.33			626,861.33
Prepaid Expenses	145,660.00			145,660.00
<b>Total Assets</b>	<b><u>7,378,575.99</u></b>	<b><u>3,428,896.82</u></b>	<b><u>26,838.13</u></b>	<b><u>10,834,310.94</u></b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>Liabilities:</b>				
Interfund Accounts Payable		3,605,923.42		3,605,923.42
Intergovernmental Accounts Payable:				
State		73,123.21		73,123.21
Accounts Payable	167,839.31	131,675.84		299,515.15
Unearned Revenue		219,439.17		219,439.17
<b>Total Liabilities</b>	<b><u>167,839.31</u></b>	<b><u>4,030,161.64</u></b>	<b><u>-</u></b>	<b><u>4,198,000.95</u></b>
<b>Fund Balances:</b>				
Restricted Fund Balance:				
Permanent Fund Principal			26,838.13	26,838.13
Maintenance Reserve	400,000.00			400,000.00
Capital Reserve	300,000.00			300,000.00
Reserve for Excess Surplus	8,737,955.85			8,737,955.85
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	6,358,477.26			6,358,477.26
Unassigned Fund Balance (Deficit)	(8,585,696.43)	(601,264.82)		(9,186,961.25)
<b>Total Fund Balances</b>	<b><u>7,210,736.68</u></b>	<b><u>(601,264.82)</u></b>	<b><u>26,838.13</u></b>	<b><u>6,636,309.99</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 7,378,575.99</u></b>	<b><u>\$ 3,428,896.82</u></b>	<b><u>\$ 26,838.13</u></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 \$235,068,842.31 and the accumulated depreciation is \$88,312,254.78.				\$ 146,756,587.53
Pension Liabilities Net of Deferred Outflows & Inflows				(65,500,420.00)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.				<u>(8,617,817.76)</u>
Net position of governmental activities				<u>\$ 79,274,659.76</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, 2016

	General Fund	Special Revenue Fund	Capital Projects Fund	Permanent Fund	Total Governmental Funds
<b>REVENUES:</b>					
Local Tax Levy	\$ 22,166,068.00	\$ -	\$ -	\$ -	\$ 22,166,068.00
Tuition Charges	1,391,590.10				1,391,590.10
Miscellaneous	727,868.23	60,177.03			788,045.26
Federal Sources	480,747.37	6,745,311.94			7,226,059.31
State Sources	154,720,590.63	19,491,914.91	5,658,053.06		179,870,558.60
<b>Total Revenues</b>	<b>179,486,864.33</b>	<b>26,297,403.88</b>	<b>5,658,053.06</b>	<b>-</b>	<b>211,442,321.27</b>
<b>EXPENDITURES:</b>					
<b>Current:</b>					
Regular Instruction	41,237,125.60	6,354,521.79			47,591,647.39
Special Education Instruction	17,874,362.61				17,874,362.61
Other Special Instruction	5,515,947.88				5,515,947.88
Other Instruction	2,020,872.02				2,020,872.02
<b>Support Services and Undistributed Costs:</b>					
Tuition	5,511,611.30				5,511,611.30
Student and Instruction Related Services	13,887,806.17	17,924,548.25			31,812,354.42
Other Administrative Services	5,753,956.34			4.80	5,753,961.14
School Administrative Services	5,222,005.67				5,222,005.67
Plant Operations and Maintenance	14,140,667.85				14,140,667.85
Pupil Transportation	9,727,629.80				9,727,629.80
Unallocated Benefits	53,861,105.56				53,861,105.56
Transfer Funds to Charter Schools	4,262,040.00				4,262,040.00
Capital Outlay	2,459,881.07	54,840.40	6,148,528.06		8,663,249.53
<b>Total Expenditures</b>	<b>181,475,011.87</b>	<b>24,333,910.44</b>	<b>6,148,528.06</b>	<b>4.80</b>	<b>211,957,455.17</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(1,988,147.54)</b>	<b>1,963,493.44</b>	<b>(490,475.00)</b>	<b>(4.80)</b>	<b>(515,133.90)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
<b>Operating Transfers:</b>					
Contribution to School Based Budgets - Special Revenue Fund	\$ 2,650,781.15	\$ (2,650,781.15)	\$ -	\$ -	(0.00)
Capital Projects Fund	(490,475.00)		490,475.00		-
Transfer to Food Service Deficit	(250,000.00)				(250,000.00)
Local Contribution - Transfer to Special Revenue	(472,430.00)	472,430.00			-
<b>Total Other Financing Sources and Uses</b>	<b>1,437,876.15</b>	<b>(2,178,351.15)</b>	<b>490,475.00</b>	<b>-</b>	<b>(250,000.00)</b>
<b>Net Change in Fund Balances</b>	<b>(550,271.39)</b>	<b>(214,857.71)</b>		<b>(4.80)</b>	<b>(765,133.90)</b>
Fund Balance, July 1	7,761,008.07	(386,407.11)		26,842.93	7,401,443.89
Fund Balance, June 30	<u>\$ 7,210,736.68</u>	<u>\$ (601,264.82)</u>	<u>\$ -</u>	<u>\$ 26,838.13</u>	<u>6,636,309.99</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, 2016

Total Net Change in Fund Balances - Governmental Funds	\$	(765,133.90)
<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		(6,721,954.85)
Capital Outlays		<u>8,663,249.53</u>
		1,941,294.68
District pension contributions - PERS		2,729,691.00
Cost of benefits earned net of employee contributions		<u>(6,858,902.00)</u>
		(4,129,211.00)
<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>378,513.05</u>
Change in Net Assets of Governmental Activities		<u><u>(2,574,537.17)</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, 2016

	Business-Type Activities - Enterprise Funds	
	Food Service	Totals
<b>ASSETS:</b>		
Current Assets:		
Cash and Cash Equivalents	\$ (0.00)	\$ (0.00)
Accounts Receivable:		
Federal	325,584.53	325,584.53
State	8,360.81	8,360.81
Other	115,839.61	115,839.61
Inventories	102,910.16	102,910.16
Total Current Assets	552,695.11	552,695.11
Noncurrent Assets:		
Machinery and Equipment	1,968,109.67	1,968,109.67
Less Accumulated Depreciation	(1,605,743.55)	(1,605,743.55)
Total Noncurrent Assets	362,366.12	362,366.12
Total Assets	\$ 915,061.23	\$ 915,061.23
<b>LIABILITIES:</b>		
Current Liabilities:		
Accounts Payable	\$ 219,488.57	\$ 219,488.57
Interfund Accounts Payable	433,186.21	433,186.21
Unearned Revenue	20,709.68	20,709.68
Total Current Liabilities	673,384.46	673,384.46
Noncurrent Liabilities:		
Compensated Absences Payable	241,831.85	241,831.85
Total Liabilities	915,216.31	915,216.31
<b>NET POSITION:</b>		
Invested in Capital Assets, Net of Related Debt	362,366.12	362,366.12
Unrestricted	(362,521.20)	(362,521.20)
Total Net Position	\$ (155.08)	\$ (155.08)

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, 2016

	Business-Type Activities - Enterprise Funds	
	<u>Food Service</u>	<u>Total Enterprise</u>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Daily Sales - Reimbursable Programs	\$ 572,528.20	\$ 572,528.20
Daily Sales - Non - Reimbursable Programs	188,630.80	188,630.80
Special Functions	90,030.01	90,030.01
Total Operating Revenues	<u>851,189.01</u>	<u>851,189.01</u>
<b>OPERATING EXPENSES:</b>		
Salaries	1,945,236.54	1,945,236.54
Support Services - Employee Benefits	1,351,382.48	1,351,382.48
Management & Supervision Fees	257,451.92	257,451.92
Unearned Current Year Management Fee	(57,776.37)	(57,776.37)
Refund of Prior Year - Management & Supervision Fees	(147,251.07)	(147,251.07)
Supplies and Materials	106,998.63	106,998.63
Depreciation	59,219.97	59,219.97
Controllable Costs	197,838.14	197,838.14
Non Controllable Costs	87,422.36	87,422.36
Cost of Sales	2,489,386.61	2,489,386.61
Miscellaneous	533.84	533.84
Total Operating Expenses	<u>6,290,443.05</u>	<u>6,290,443.05</u>
Operating Income (Loss)	<u>(5,439,254.04)</u>	<u>(5,439,254.04)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
State Sources:		
State School Lunch Program	62,959.37	62,959.37
Federal Sources:		
National School Lunch Program	3,210,740.40	3,210,740.40
National School Snack Program	64,264.20	64,264.20
National School Breakfast Program	1,482,758.09	1,482,758.09
Fresh Fruit and Vegetable Program	113,711.89	113,711.89
Food Distribution Program	453,889.41	453,889.41
Interest Earnings	4,562.70	4,562.70
Total Nonoperating Revenues (Expenses)	<u>5,392,886.06</u>	<u>5,392,886.06</u>
Income (Loss) before Contributions and Transfers	(46,367.98)	(46,367.98)
Operating Transfer In:		
Fixed Asset Adjustment Gain	32,153.43	32,153.43
Transferred from General Fund	250,000.00	250,000.00
Change in Net Position	235,785.45	235,785.45
Net Position, July 1	<u>(235,940.53)</u>	<u>(235,940.53)</u>
Net Position, June 30	<u>\$ (155.08)</u>	<u>\$ (155.08)</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, 2016

	Business-Type Activities - Enterprise Funds	
	Food Service	Total Enterprise
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers	\$ 837,059.34	\$ 837,059.34
Payments for Labor	(2,021,034.93)	(2,021,034.93)
Payments for Employee Benefits	(1,351,382.48)	(1,351,382.48)
Payments to Suppliers	<u>(2,776,238.66)</u>	<u>(2,776,238.66)</u>
Net Cash Provided by (used for) Operating Activities	<u>(5,311,596.73)</u>	<u>(5,311,596.73)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Federal Sources	5,442,947.39	5,442,947.39
State Sources	62,156.37	62,156.37
Operating Subsidies and Transfers from Other Funds	<u>(198,069.73)</u>	<u>(198,069.73)</u>
Net Cash Provided by (used for) Non-Capital Financing Activities	<u>5,307,034.03</u>	<u>5,307,034.03</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest and Dividends	<u>4,562.70</u>	<u>4,562.70</u>
Net Cash Provided by (used for) Investing Activities	<u>4,562.70</u>	<u>4,562.70</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(0.00)	(0.00)
Balances, July 1	<u>                    </u>	<u>                    </u>
Balances, June 30	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Reconciliation of Operating Income (Loss) to Net Cash		
Provided (Used) by Operating Activities:		
Operating Income (Loss)	\$ (5,439,254.04)	\$ (5,439,254.04)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:		
Depreciation and Net Amortization	59,219.97	59,219.97
(Increase) Decrease in Accounts Receivable:		
Other	(92,615.72)	(92,615.72)
(Increase) Decrease in Inventories		
Increase (Decrease) in Accounts Payable	216,141.77	216,141.77
Increase (Decrease) in Unearned Revenue	20,709.68	20,709.68
Increase (Decrease) in Compensated Absences Payable	<u>(75,798.39)</u>	<u>(75,798.39)</u>
Total Adjustments	<u>127,657.31</u>	<u>127,657.31</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ (5,311,596.73)</u>	<u>\$ (5,311,596.73)</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, 2016

	<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	\$ 1,098,294.63	\$ 141,193.16	\$ 413,278.09	\$ 227,396.14
Due from Payroll Agency	60,213.04			
<b>Total Assets</b>	<u>\$ 1,158,507.67</u>	<u>\$ 141,193.16</u>	<u>\$ 413,278.09</u>	<u>\$ 227,396.14</u>
<b>LIABILITIES:</b>				
Due to General Fund	\$ 28,562.07	\$ -	\$ -	\$ -
Due to Unemployment Fund				60,213.04
Payable to Student Groups			413,278.09	
Payroll Deductions and Withholdings				167,183.10
<b>Total Liabilities</b>	<u>28,562.07</u>	<u>-</u>	<u>\$ 413,278.09</u>	<u>\$ 227,396.14</u>
<b>NET POSITION:</b>				
Held in Trust for Unemployment Claims	<u>\$ 1,129,945.60</u>			
Reserved for Scholarships		<u>\$ 141,193.16</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, 2016

	Unemployment Compensation <u>Trust</u>	Private - Purpose Scholarship <u>Fund</u>
ADDITIONS:		
Investment Earnings:		
Interest and Dividends	\$ 8,828.32	\$ 1,366.50
Contributions		1,768.36
Employee Salary Deductions	172,532.86	
Total Additions	181,361.18	3,134.86
DEDUCTIONS:		
Unemployment Compensation Claims	132,069.11	
Scholarships		3,625.00
Total Deductions	132,069.11	3,625.00
Change in Net Position	49,292.07	(490.14)
Net Position, July 1	1,080,653.53	141,683.30
Net Position, June 30	\$ 1,129,945.60	\$ 141,193.16

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, 2016**

**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, 2016  
(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, 2016  
(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, 2016  
(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, 2016  
(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, 2016  
(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.

**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:

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



**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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**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.

**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.

**CITY OF VINELAND BOARD OF EDUCATION  
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**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.

**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.

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**Recent Accounting Pronouncements Not Yet Effective -**

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 August 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 77, "Tax Abatement Disclosures". This statement is effective for fiscal periods beginning after December 15, 2015. It is anticipated that this statement will not have any effect on the District's financial reporting.

In December 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 78, "Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans". This statement is effective for fiscal periods beginning after December 15, 2015. It is anticipated that this statement will not have any effect on the District's financial reporting.

In January 2016, the Governmental Accounting Standards Board (GASB) issued Statement No. 80, "Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14". This statement is effective for fiscal periods beginning after June 15, 2016. It is anticipated that this statement will not have any effect on the District's financial reporting.

In March 2016, the Governmental Accounting Standards Board (GASB) issued Statement No. 81, "Irrevocable Split-Interest Agreements". This statement is effective for fiscal periods beginning after June 15, 2016. It is anticipated that this statement will not have any effect on the District's financial reporting.

In March 2016, the Governmental Accounting Standards Board (GASB) issued Statement No. 82, "Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73". This statement is effective for fiscal periods beginning after June 15, 2016. The impact of this statement will be additional disclosures.

**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, 2016, the School District's bank balances of \$11,433,578.77 were exposed to custodial credit risk as follows:

Insured by FDIC	\$	501,322.92
Collateralized by GUDPA		8,219,506.28
Uninsured & Uncollateralized		2,712,749.57
	\$	11,433,578.77

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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**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, 2015 to June 30, 2016 fiscal year is as follows:

Balance June 30, 2015		\$	556,550.00
Increased by:			
Transferred by Resolution June 8, 2016	\$	300,000.00	300,000.00
Decreased by:			
Budgeted Withdrawal			556,550.00
Balance June 30, 2016		\$	300,000.00

**Note 4: ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2016 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:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Proprietary Funds</u>	<u>Total</u>
Intergovernmental	\$ 1,144,183.70	\$ 1,322,397.23	\$ 333,945.34	\$ 2,800,526.27
Other	626,861.33		115,839.61	742,700.94
Total	\$ 1,771,045.03	\$ 1,322,397.23	\$ 449,784.95	\$ 3,543,227.21

**Note 5: INVENTORY**

Inventory in the food service fund at June 30, 2016 consisted of the following:

Food & Supplies	\$102,910.16
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**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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**Note 6: CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2016 was as follows:

	<u>Balance July 1, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2016</u>
<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	6,148,528.06	514,087.36	6,844,177.89
<b>Total Capital Assets Not Being Depreciated</b>	<u>7,970,249.32</u>	<u>6,148,528.06</u>	<u>514,087.36</u>	<u>13,604,690.02</u>
Capital Assets Being Depreciated:				
Land Improvements	12,214,284.57	495,012.56		12,709,297.13
Buildings & Improvements	182,139,907.41	514,087.36	126,932.21	182,527,062.56
Machinery & Equipment	24,978,415.19	1,642,238.99	392,861.58	26,227,792.60
<b>Total Capital Assets Being Depreciated:</b>	<u>219,332,607.17</u>	<u>2,651,338.91</u>	<u>519,793.79</u>	<u>221,464,152.29</u>
Less Accumulated Depreciation for:				
Land Improvements	(6,484,856.16)	(498,936.49)		(6,983,792.65)
Buildings & Improvements	(57,190,034.88)	(3,994,277.13)	14.46	(61,184,326.47)
Machinery & Equipment	(18,812,672.60)	(1,281,743.36)	49,719.70	(20,144,135.66)
<b>Total Accumulated Depreciation</b>	<u>(82,487,563.64)</u>	<u>(5,774,956.98)</u>	<u>49,734.16</u>	<u>(88,312,254.78)</u>
<b>Total Capital Assets Being Depreciated Net of Accumulated Depreciation</b>	<u>136,845,043.53</u>	<u>(3,123,618.07)</u>	<u>569,527.95</u>	<u>133,151,897.51</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 144,815,292.85</u>	<u>\$ 3,024,909.99</u>	<u>\$ 1,083,615.31</u>	<u>\$ 146,756,587.53</u>
<b>Business-Type Activities:</b>				
Equipment	\$ 1,970,109.67		\$ 2,000.00	\$ 1,968,109.67
Less Accumulated Depreciation for:				
Equipment	(1,580,677.01)	(59,219.97)	(34,153.43)	(1,605,743.55)
<b>Business-Type Activities Capital Assets, Net</b>	<u>\$ 389,432.66</u>	<u>\$ (59,219.97)</u>	<u>\$ (32,153.43)</u>	<u>\$ 362,366.12</u>

Depreciation expense was charged to governmental functions as follows:

	<u>Depreciation Allocated</u>
Instruction:	
Regular	\$ 2,290,635.60
Special Education	860,311.70
Other Instruction	362,755.00
Support Services:	
Student and Instruction Related Services	1,531,161.78
School Administrative Services	251,340.58
General and Administrative Services	276,944.15
Plant Operations and Maintenance	680,605.08
Pupil Transportation	468,200.96
<b>Total</b>	<u>\$ 6,721,954.85</u>

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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**Note 7: LONG-TERM OBLIGATIONS**

During the fiscal year ended June 30, 2016, the following changes occurred in long-term obligations:

	Balance July 1, 2015	Issues or Additions	Payments or Expenditures	Balance June 30, 2016	Amounts Due Within One Year
Compensated Absences:					
General Fund	\$ 8,448,556.81	\$	\$ 339,222.05	\$ 8,109,334.76	\$ -
Food Service Fund	317,630.24		75,798.39	241,831.85	-
Net Pension Liability	61,510,802.00	6,719,309.00	2,729,691.00	65,500,420.00	
Net OPEB Obligation	547,774.00	16,169.00	55,460.00	508,483.00	-
	<u>\$ 70,824,763.05</u>	<u>\$ 6,735,478.00</u>	<u>\$ 3,200,171.44</u>	<u>\$ 74,360,069.61</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, 2016.

**Bonds Authorized but not Issued** - As of June 30, 2016, 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.

**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

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**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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**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 2015/2016 was 7.06%. 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
06/30/16	\$ 12,281,952.00	100%
06/30/15	9,809,003.00	100%
06/30/14	8,219,707.00	100%

During the fiscal year ended June 30, 2016, the State of New Jersey contributed \$12,281,952.00 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 \$4,937,407.13 during the year ended June 30, 2016 for the employer's share of social security contributions for TPAF members, as calculated on their base salaries. This amount has been included in the financial statements, and the combining and individual fund statements and schedules as a revenue and expenditure.

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

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 62, P.L. 1994, plan members enrolled in the Public Employees' Retirement System were required to contribute 5% of their annual covered salary. Effective July 1, 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 2015/2016 was 7.06 %. 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.

**CITY OF VINELAND BOARD OF EDUCATION  
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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
06/30/16	\$ 2,729,691.00	100%
06/30/15	2,771,078.00	100%
06/30/14	2,514,526.00	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.

**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 ¼ 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.



**CITY OF VINELAND BOARD OF EDUCATION  
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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 1/60<sup>th</sup> from 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 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.

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

At June 30, 2016, the District reported a liability of \$71,273,498.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, 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, 2015, the District's proportion was 0.317504946%, which was a decrease of 3.36 % from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the District recognized pension expense of \$4,129,211.00. At June 30, 2016, 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 expensed and actual experience	\$ 1,700,335	
Changes of assumptions	4,924,513	
Net difference between projected and actual earnings on pension plan investments		1,145,941
Changes in proportion and differences between District contributions and proportionate share of contributions		2,435,520
District contributions subsequent to the measurement date	2,729,691	
Total	\$ 9,354,539	3,581,461

**CITY OF VINELAND BOARD OF EDUCATION  
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\$2,729,691 reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date (June 30, 2015) will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. 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	\$	1,079,182
2017		1,079,182
2018		1,079,182
2019		1,619,967
2020		915,565
Total	\$	<u>5,773,078</u>

**Actuarial Assumptions**

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation of July 1, 2014, which was rolled forward to June 30, 2015. This actuarial valuation used the following assumptions, applied to all period in the measurement:

Inflation rate	3.04%
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 males and females) for service retirement and beneficiaries of former members with adjustments for mortality improvements from the base year of 2012 based on Projections Scale AA. The RP-2000 Disabled Mortality Tables (setback 3 years for males and setback 1 year for females) are used to value disabled retirees. The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

In accordance with State statute, the long-term expected rate of return on plan investments (7.9% at June 30, 2015) 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. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. 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 table on the following page:

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**CITY OF VINELAND BOARD OF EDUCATION  
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Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	1.04%
U.S. Treasuries	1.75%	1.64%
Investment Grade Credit	10.00%	1.79%
Mortgages	2.10%	1.62%
High Yield Bonds	2.00%	4.03%
Inflation-Indexed Bonds	1.50%	3.25%
Broad US Equities	27.25%	8.52%
Developed Foreign Equities	12.00%	6.88%
Emerging Market Equities	6.40%	10.00%
Private Equity	9.25%	12.41%
Hedge Funds/Absolute Return	12.00%	4.72%
Real Estate (Property)	2.00%	6.83%
Commodities	1.00%	5.32%
Global Debt ex US	3.50%	0.40%
REIT	4.25%	5.12%

**Discount Rate**

The discount rate used to measure the total pension liability was 4.90% as of June 30, 2015. 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 3.80% as of June 30, 2015, 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 actuarially determined 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 collective net pension liability of the participated employers as of June 30, 2015, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (3.90%)	Current Discount Rate (4.90%)	1% Increase (5.90%)
District's proportionate share of the net pension liability	\$ 85,988,344	71,273,498	\$ 58,957,155

**Pension plan fiduciary net position.**

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

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

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

At June 30, 2016, the liability for the District's proportionate share of the net pension liability that was associated with the District was as follows:

District's proportionate share of the net pension liability	\$	-
State's proportionate share of the net position liability associated with the District		443,185,322
Total	\$	443,185,322

The net pension liability was measured as of June 30, 2015 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, 2015, the District's proportion was 0.00%, which was a decrease of 0.00% from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the District recognized pension expense of \$27,060,454 and revenue of \$27,060,454 for support provided by the State. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to TPAF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expended and actual experience	\$ 2,252,413	133,506
Changes of assumptions	46,718,720	
Net difference between projected and actual earnings on pension plan investments		3,753,913
Changes in proportion and differences between District contributions and proportionate share of contributions		5,912,480
District contributions subsequent to the measurement date	3,768,411	
Total	\$ 52,739,544	9,799,899

\$3,768,411 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date (June 30, 2015) will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. 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	\$	5,044,259
2017		5,044,259
2018		5,044,259
2019		7,727,204
2020		6,539,891
Thereafter		13,539,773
Total	\$	42,939,645

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NOTES TO FINANCIAL STATEMENTS  
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**Actuarial assumptions**

The total pension liability in the June 30, 2015 actuarial valuation was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. This actuarial valuation used 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%

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. Pre-retirement mortality improvements for active members are projected using 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, 2014 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 (7.90% at June 30, 2015) 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. The long-term expected rate of return was determined using a building block method in which best-estimated ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2015 are summarized in the table on the following page:

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NOTES TO FINANCIAL STATEMENTS  
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Asset Class	Target Allocation	Long-Term Expected Real Rate of Return.
US Cash	5.00%	53.00%
US Government Bonds	1.75%	1.39%
US Credit Bonds	13.50%	2.72%
US Mortgages	2.10%	2.54%
US Inflation-Indexed Bonds	1.50%	1.47%
US High Yield Bonds	2.00%	4.57%
US Equity Market	27.25%	5.63%
Foreign Developed Equity	12.00%	6.22%
Emerging market equities	6.40%	8.46%
Private Real Estate Property	4.25%	3.97%
Timber	1.00%	4.09%
Farmland	1.00%	4.61%
Private equity	9.25%	9.15%
Commodities	1.00%	3.58%
Hedge Funds - Multi Strategy	4.00%	4.59%
Hedge Funds - Equity Hedge	4.00%	5.68%
Hedge Funds - Distressed	4.00%	4.30%

*Discount rate.* The discount rate used to measure the total pension liability was 4.13% as of June 30, 2015. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% as of June 30, 2015, 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 employers' 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 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.

**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 4.13% 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 (3.13%) or 1-percentage point higher (5.13%) than the current rate:

	1% Decrease (3.13%)	Current Discount Rate (4.13%)	1% Increase (5.13%)
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.

**CITY OF VINELAND BOARD OF EDUCATION  
NOTES TO FINANCIAL STATEMENTS  
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**Note 11: POST-RETIREMENT BENEFITS**

P.L. 1987, c. 384 and P.L. 1990, c. 6 required Teachers' Pensions and Annuity Fund (TPAF) and the Public Employees' Retirement System (PERS), respectively, to fund post-retirement medical benefits for those State employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c. 103 amended the law to eliminate the funding of post-retirement medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of post-retirement medical benefits for retired State employees and retired educational employees. As of June 30, 2015, there were 107,314 retirees receiving post-retirement medical benefits, and the State contributed \$1.25 billion on their behalf. The cost of these benefits is funded through contributions by the State in accordance with P.L. 1994, c. 62. Funding of post-retirement medical premiums changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State is also responsible for the cost attributable to P.L. 192, Chapter 126, which provides employer paid 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 \$214.1 million toward Chapter 126 benefits for 19,056 eligible retired members in Fiscal Year 2015.

**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:

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

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**CITY OF VINELAND BOARD OF EDUCATION  
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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, 2016 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>
2015-2016	\$ 8,828.32	172,532.86	(132,069.11)	1,129,945.60
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

**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, 2016, the liability for compensated absences in the governmental activities and proprietary fund types was \$8,109,334.76 and \$241,831.85, 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, 2016:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 4,067,671.70	
Special Revenue Fund		3,605,923.42
Agency Fund		28,562.07
Enterprise Fund		433,186.21
Total	<u>\$ 4,067,671.70</u>	<u>\$ 4,067,671.70</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 \$9,186,961.25 in the governmental funds as of June 30, 2016 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 \$83,434,722.75 as of June 30, 2016. 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  
NOTES TO FINANCIAL STATEMENTS  
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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, 2016, 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, 2016, the nonspendable fund balance amount was \$26,838.13.

**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, 2016 is \$15,096,433.11. Additionally, \$6,358,477.26 of excess fund balance generated during 2014-2015 has been restricted and designated for utilization in the 2016-2017 budget.

**For Capital Reserve Account** - As of June 30, 2016, the balance in the capital reserve account is \$300,000.00. These funds are restricted for future capital outlay expenditures for capital projects in the School District's approved Long Range Facilities Plan (LRFP).

**For Maintenance Reserve Account** - As of June 30, 2016, the balance in the maintenance reserve account is \$400,000.00. These funds are restricted for expenditures related to required maintenance of buildings and facilities.

**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 and Special Revenue Fund**- As of June 30, 2016, the general fund and special revenue fund balance unassigned classification contained deficits totaling \$9,186,961.25. 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, 2015, 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, 2016, 2015 and 2014 were \$57,000.00, \$65,000.00 and \$50,236.00, 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 2016, 2015, and 2014 are as follows:

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual Required Contribution (ARC)	\$ 43,440.00	\$ 43,440.00	\$ 43,440.00
Interest on the Net OPEB Obligation	21,676.00	22,778.00	24,032.00
Adjustment to the ARC	<u>(47,407.00)</u>	<u>(50,049.00)</u>	<u>(53,053.00)</u>
Annual OPEB Cost	17,709.00	16,169.00	14,419.00
Pay as You Go Cost (Existing Retirees)	<u>(57,000.00)</u>	<u>(65,000.00)</u>	<u>(50,236.00)</u>
Increase in the Net OPEB Obligation	(39,291.00)	(48,831.00)	(35,817.00)
Net OPEB Obligation, July 1	547,774.00	596,605.00	632,422.00
Net OPEB Obligation, June 30	<u>\$ 508,483.00</u>	<u>\$ 547,774.00</u>	<u>\$ 596,605.00</u>

**CITY OF VINELAND BOARD OF EDUCATION  
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**Funded Status and Funding Progress** - As of June 30, 2016, the most recent actuarial valuation date, the School District's Plan was 0.0% funded. The actuarial accrued liability for benefits was \$508,483.00 and the actuarial value of Plan assets was \$0.00, resulting in an unfunded actuarial accrued liability (UAAL) of \$508,483.00. The covered payroll (annual payroll of active employees covered by the Plan) was \$95,505,288.44, and the ratio of the UAAL to the covered payroll was 0.53%. 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, 2016 is twenty-two (22) 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.

**Note 21: SUBSEQUENT EVENTS**

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2016 and November 4, 2016, 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, 2016

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
Local Sources:					
Local Tax Levy	\$ 22,166,068.00	-	\$ 22,166,068.00	\$ 22,166,068.00	\$ -
Tuition	1,030,000.00	-	1,030,000.00	1,391,590.10	361,590.10
Miscellaneous	444,137.00	-	444,137.00	727,868.23	283,731.23
<b>Total - Local Sources</b>	<b>23,640,205.00</b>	<b>-</b>	<b>23,640,205.00</b>	<b>24,285,526.33</b>	<b>645,321.33</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	-
Adjustment Aid	34,392,237.00	-	34,392,237.00	34,392,237.00	-
Additional Adjustment Aid	50,850.00	-	50,850.00	50,850.00	-
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	746,407.00	46,407.00
Additional Non Public Transportation Aid	-	-	-	77,977.00	77,977.00
TPAF Post Retirement Medical (On-Behalf - Non-Budgeted)	-	-	-	6,675,607.00	6,675,607.00
Teacher's Pension & Annuity Fund (On-Behalf-Non-Budgeted)	-	-	-	5,606,345.00	5,606,345.00
Reimbursed TPAF Social Security (Non-Budgeted)	-	-	-	4,937,407.13	4,937,407.13
<b>Total State Sources</b>	<b>137,386,610.00</b>	<b>-</b>	<b>137,386,610.00</b>	<b>154,730,353.13</b>	<b>17,343,743.13</b>
Federal Sources:					
Impact Aid	302,363.00	-	302,363.00	480,747.37	178,384.37
Medical Assistance Program	302,363.00	-	302,363.00	480,747.37	178,384.37
<b>Total - Federal Sources</b>	<b>604,726.00</b>	<b>-</b>	<b>604,726.00</b>	<b>961,494.74</b>	<b>356,768.74</b>
<b>Total Revenues</b>	<b>161,329,178.00</b>	<b>-</b>	<b>161,329,178.00</b>	<b>179,496,626.83</b>	<b>18,167,448.83</b>

CITY OF VINELAND BOARD OF EDUCATION  
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 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>EXPENDITURES:</b>					
Current Expense:					
Regular Programs - Instruction	\$ 2,452,013.00	\$ 76,467.00	\$ 2,528,480.00	\$ 2,509,633.41	\$ 18,846.59
Preschool/Kindergarten	13,810,222.55	(47,431.84)	13,762,790.71	13,468,922.07	293,868.64
Grades 1-5 - Salaries of Teachers	9,190,041.15	209,067.00	9,399,108.15	9,060,607.10	338,501.05
Grades 6-8 - Salaries of Teachers	9,948,466.90	152,443.52	10,100,910.42	10,032,317.98	68,592.44
Regular Programs - Home Instruction:					
Salaries of Teachers	86,806.25	(15,845.10)	70,961.15	70,623.65	337.50
Purchased Professional-Educational Services	120,000.00	101,749.58	221,749.58	205,001.02	16,748.56
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	884,147.00	66,590.26	950,737.26	889,124.93	61,612.33
Purchased Professional-Educational Services	259,233.00	766,920.00	1,026,153.00	952,844.00	73,309.00
Other Purchased Services (400-500 series)	492,594.58	14,259.47	506,854.05	421,314.45	85,539.60
General Supplies	3,102,273.95	283,832.24	3,386,106.19	2,902,935.90	483,170.29
Textbooks	371,349.00	337,125.61	708,474.61	701,701.91	6,772.70
Other Objects	23,600.00	12,618.99	36,218.99	21,095.74	15,123.25
<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	<b>40,742,247.38</b>	<b>1,957,796.73</b>	<b>42,700,044.11</b>	<b>41,237,125.60</b>	<b>1,462,918.51</b>
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
Cognitive - Mild:					
Salaries of Teachers	487,940.00	(7,205.00)	480,735.00	444,251.00	36,484.00
Other Salaries for Instruction	350,899.15	73,127.62	424,026.77	413,462.59	10,564.18
Other Purchased Services (400-500 series)	67,230.00	(60,680.00)	6,550.00	829.81	5,720.19
General Supplies	34,226.33	-	34,226.33	25,264.42	8,961.91
Textbooks	3,000.00	-	3,000.00	2,887.00	113.00
Other Objects	6,650.00	(300.00)	6,350.00	4,715.32	1,634.68
<b>Total Cognitive - Mild</b>	<b>980,285.48</b>	<b>(25,397.38)</b>	<b>954,888.10</b>	<b>891,410.14</b>	<b>63,477.96</b>

CITY OF VINELAND BOARD OF EDUCATION  
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 For the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Cognitive - Moderate					
Salaries of Teachers	\$ 406,879.00	\$ 6,537.00	\$ 413,416.00	\$ 411,349.40	\$ 2,066.60
Other Salaries for Instruction	401,615.67	23,713.90	425,329.57	410,367.95	14,961.62
Other Purchased Services (400-500 series)	5,350.00	-	5,350.00	84.00	5,266.00
General Supplies	19,800.00	-	19,800.00	14,713.24	5,086.76
Textbooks	800.00	-	800.00	-	800.00
Other Objects	4,700.00	-	4,700.00	3,240.29	1,459.71
<b>Total Cognitive - Moderate</b>	<b>869,484.67</b>	<b>(89.10)</b>	<b>869,395.57</b>	<b>839,754.88</b>	<b>29,640.69</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	1,834,805.00	54,861.50	1,889,666.50	1,810,569.33	79,097.17
Other Salaries for Instruction	823,304.00	8,487.98	831,791.98	749,263.73	82,528.25
Other Purchased Services (400-500 series)	7,850.00	-	7,850.00	2,124.08	5,725.92
General Supplies	87,279.00	-	87,279.00	58,980.80	28,298.20
Textbooks	6,000.00	-	6,000.00	1,495.39	4,504.61
Other Objects	8,330.00	(250.00)	8,080.00	6,129.07	1,950.93
<b>Total Learning and/or Language Disabilities</b>	<b>2,767,568.00</b>	<b>63,099.48</b>	<b>2,830,667.48</b>	<b>2,628,562.40</b>	<b>202,105.08</b>
Auditory Impairments:					
Salaries of Teachers	214,280.00	5,211.50	219,491.50	207,021.51	12,469.99
Other Salaries for Instruction	475,509.12	30,667.18	506,176.30	491,202.16	14,974.14
Other Purchased Services (400-500 series)	3,500.00	-	3,500.00	-	3,500.00
General Supplies	17,800.00	(676.00)	17,124.00	15,199.67	1,924.33
Textbooks	1,500.00	(500.00)	1,000.00	-	1,000.00
Other Objects	1,300.00	-	1,300.00	1,197.99	102.01
<b>Total Auditory Impairments</b>	<b>713,889.12</b>	<b>34,702.68</b>	<b>748,591.80</b>	<b>714,621.33</b>	<b>33,970.47</b>
Behavioral Disabilities:					
Salaries of Teachers	808,332.00	37,048.80	845,380.80	794,515.09	50,865.71
Other Salaries for Instruction	471,328.32	93,294.75	564,623.07	530,918.76	33,704.31
Purchased Professional-Educational Services	61,080.00	(59,930.00)	1,150.00	750.00	400.00
Other Purchased Services (400-500 series)	4,950.00	700.00	5,650.00	1,258.51	4,391.49
General Supplies	45,245.00	(700.00)	44,545.00	42,801.44	1,743.56
Textbooks	4,000.00	-	4,000.00	3,758.85	241.15
Other Objects	10,850.00	(250.00)	10,600.00	8,431.84	2,168.16
<b>Total Behavioral Disabilities</b>	<b>1,405,785.32</b>	<b>70,163.55</b>	<b>1,475,948.87</b>	<b>1,382,434.49</b>	<b>93,514.38</b>

CITY OF VINELAND BOARD OF EDUCATION  
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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	\$ 7,990,281.00	\$ 196,299.30	\$ 8,186,580.30	\$ 7,678,116.37	\$ 508,463.93
Other Salaries for Instruction	1,202,011.19	57,888.21	1,259,899.40	1,197,907.47	61,991.93
Other Purchased Services (400-500 series)	5,000.00	-	5,000.00	-	5,000.00
General Supplies	178,217.00	(255.00)	177,962.00	149,013.11	28,948.89
Textbooks	9,320.00	-	9,320.00	795.14	8,524.86
Other Objects	27,730.00	(250.00)	27,480.00	9,967.80	17,512.20
<b>Total Resource Room/Resource Center</b>	<b>9,749,415.19</b>	<b>(77,833.49)</b>	<b>9,671,581.70</b>	<b>9,035,799.89</b>	<b>635,781.81</b>
<b>Autism:</b>					
Salaries of Teachers	885,143.00	79,235.69	964,378.69	790,169.29	174,209.40
Other Salaries for Instruction	642,176.95	56,339.76	698,516.71	652,664.54	45,852.17
Other Purchased Services (400-500 series)	3,900.00	-	3,900.00	754.39	3,145.61
General Supplies	55,530.00	5.00	55,535.00	48,153.00	7,382.00
Textbooks	2,900.00	-	2,900.00	400.00	2,500.00
Other Objects	10,200.00	-	10,200.00	6,981.77	3,218.23
<b>Total Autism</b>	<b>1,904,233.95</b>	<b>(77,783.55)</b>	<b>1,826,450.40</b>	<b>1,499,122.99</b>	<b>327,327.41</b>
<b>Preschool Disabilities - Full-Time:</b>					
Salaries of Teachers	635,153.00	(51,210.54)	583,942.46	583,942.46	-
Other Salaries for Instruction	306,567.00	(7,852.97)	298,714.03	298,714.03	-
<b>Total Preschool Disabilities - Full-Time</b>	<b>941,720.00</b>	<b>(59,063.51)</b>	<b>882,656.49</b>	<b>882,656.49</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>19,332,381.73</b>	<b>(72,201.32)</b>	<b>19,260,180.41</b>	<b>17,874,362.61</b>	<b>1,385,817.80</b>
<b>Basic Skills/Remedial - Instruction</b>					
Salaries of Teachers	2,809,801.00	149,996.00	2,959,797.00	2,720,398.74	239,398.26
General Supplies	13,450.00	(1,608.34)	11,841.66	8,977.39	2,864.27
<b>Total Basic Skills/Remedial - Instruction</b>	<b>2,823,251.00</b>	<b>148,387.66</b>	<b>2,971,638.66</b>	<b>2,729,376.13</b>	<b>242,262.53</b>
<b>Bilingual Education - Instruction</b>					
Salaries of Teachers	2,724,448.00	109,710.10	2,834,158.10	2,658,260.34	175,897.76
Other Salaries for Instruction	88,426.00	23,308.61	111,734.61	93,364.13	18,370.48
General Supplies	44,050.00	(1,012.89)	43,037.11	34,947.28	8,089.83
<b>Total Bilingual Education - Instruction</b>	<b>2,856,924.00</b>	<b>132,005.82</b>	<b>2,988,929.82</b>	<b>2,786,571.75</b>	<b>202,358.07</b>

CITY OF VINELAND BOARD OF EDUCATION  
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 For the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
School-Spon. Cocurricular Actvts. - Inst.					
Salaries	\$ 337,155.34	\$ 13,976.08	\$ 351,131.42	\$ 324,226.67	\$ 26,904.75
Purchased Services (300-500 series)	29,400.00	11,000.00	40,400.00	37,590.81	2,809.19
Supplies and Materials	25,350.00	(13,423.20)	11,926.80	10,086.08	1,840.72
Other Objects	25,000.00	-	25,000.00	20,292.13	4,707.87
Total School-Spon. Cocurricular Actvts. - Inst.	<u>416,905.34</u>	<u>11,552.88</u>	<u>428,458.22</u>	<u>392,195.69</u>	<u>36,262.53</u>
School-Spon. Cocurricular Athletics - Inst.					
Salaries	753,166.85	7,869.13	761,035.98	754,261.43	6,774.55
Purchased Services (300-500 series)	140,988.00	(16,475.35)	124,512.65	124,512.56	0.09
Supplies and Materials	69,838.00	33,596.84	103,434.84	101,434.74	2,000.10
Other Objects	7,350.00	(4,417.00)	2,933.00	2,775.00	158.00
Total School-Spon. Cocurricular Athletics - Inst.	<u>971,342.85</u>	<u>20,573.62</u>	<u>991,916.47</u>	<u>982,983.73</u>	<u>8,932.74</u>
Other Instructional Programs - Instruction					
Salaries	1,921,747.00	(1,826,982.90)	94,764.10	86,216.10	8,548.00
Total Other Instructional Programs - Instruction	<u>1,921,747.00</u>	<u>(1,826,982.90)</u>	<u>94,764.10</u>	<u>86,216.10</u>	<u>8,548.00</u>
Alternative Education Program - Instruction					
Salaries of Teachers	151,200.00	(151,065.00)	135.00	135.00	-
Total Alternative Education Program - Instruction	<u>227,000.00</u>	<u>332,692.00</u>	<u>559,692.00</u>	<u>559,476.50</u>	<u>215.50</u>
Total Instruction	<u>69,291,799.30</u>	<u>703,824.49</u>	<u>69,995,623.79</u>	<u>66,648,308.11</u>	<u>3,347,315.68</u>

CITY OF VINELAND BOARD OF EDUCATION  
 Required Supplementary Information  
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 For the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Instruction:					
Tuition to Other LEAs Within the State - Regular	\$ 150,000.00	\$ 52,695.86	\$ 202,695.86	\$ 132,739.64	\$ 69,956.22
Tuition to Other LEAs Within the Stat - Special	55,000.00	22,380.83	77,380.83	74,097.31	3,283.52
Tuition to County Voc. School Dist. - Regular	666,084.50	(255,833.37)	410,251.13	410,251.13	-
Tuition to County Voc. School Dist. - Special	153,000.00	(61,938.86)	91,061.14	87,400.00	3,661.14
Tuition to CSSD & Regional Day Schools	1,231,942.91	387,689.81	1,619,632.72	1,619,632.72	-
Tuition to Private Schools for the Disabled - Within State	3,804,381.10	(768,652.62)	3,035,728.48	3,032,076.54	3,651.94
Tuition to Private Schools for the Disabled & Other LEA - Spl,O/S St	90,000.00	(12,828.10)	77,171.90	74,142.96	3,028.94
Tuition - State Facilities	81,271.00	-	81,271.00	81,271.00	-
Total Undistributed Expenditures - Instruction	6,231,679.51	(636,486.45)	5,595,193.06	5,511,611.30	83,581.76
Undist. Expend. - Attend. & Social Work					
Salaries	540,628.00	(5,319.45)	535,308.55	502,098.78	33,209.77
Salaries of Drop-Out Prevention Officer/Coordinators	65,983.00	-	65,983.00	65,983.00	-
Other Purchased Services (400-500 series)	350.00	-	350.00	309.48	40.52
Supplies and Materials	500.00	(500.00)	-	-	-
Total Undist. Expend. - Attend. & Social Work	607,461.00	(5,819.45)	601,641.55	568,391.26	33,250.29
Undist. Expend. - Health Services					
Salaries	1,259,647.00	205,136.72	1,464,783.72	1,421,712.39	43,071.33
Salaries of Social Services Coordinators	1,060,778.00	(31,905.37)	1,028,872.63	981,669.75	47,202.88
Purchased Professional and Technical Services	985,251.25	(19,604.81)	965,646.44	805,799.15	159,847.29
Other Purchased Services (400-500 series)	14,532.00	(368.88)	14,163.12	7,214.96	6,948.16
Supplies and Materials	94,774.00	(2,060.26)	92,713.74	67,315.78	25,397.96
Total Undist. Expend. - Health Services	3,415,082.25	151,197.40	3,566,279.65	3,283,712.03	282,567.62
Undist. Expend. - Speech, OT, PT & Related Services					
Salaries	1,508,700.00	(303,345.34)	1,205,354.66	1,205,354.66	-
Purchased Professional - Educational Services	-	463,599.00	463,599.00	405,845.34	57,753.66
Other Purchased Services (400-500 series)	2,500.00	-	2,500.00	223.86	2,276.14
Total Undist. Expend. - Speech, OT, PT & Related Services	1,511,200.00	160,253.66	1,671,453.66	1,611,423.86	60,029.80
Undist. Expend. - Other Supp. Serv. Students - Extra Serv.					
Salaries	45,301.00	(18,446.29)	26,854.71	25,557.50	1,297.21
Purchased Professional - Educational Services	92,020.00	(12,000.00)	80,020.00	71,309.00	8,711.00
Total Undist. Expend. - Other Supp. Serv. Students - Extra Serv.	137,321.00	(30,446.29)	106,874.71	96,866.50	10,008.21

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Guidance Services					
Salaries of Other Professional Staff	\$ 2,669,101.14	\$ 39,170.00	\$ 2,708,271.14	\$ 2,661,350.77	\$ 46,920.37
Salaries of Secretarial and Clerical Assistants	92,315.61	11,032.50	103,348.11	94,610.66	8,737.45
Other Salaries	223,395.00	11,853.50	235,248.50	223,807.87	11,440.63
Other Purchased Services (400-500 series)	7,470.00	635.00	8,105.00	5,999.13	2,105.87
Supplies and Materials	27,640.00	(2,640.30)	24,999.70	15,733.43	9,266.27
Total Undistributed Expenditures - Guidance Services	<u>3,019,921.75</u>	<u>60,050.70</u>	<u>3,079,972.45</u>	<u>3,001,501.86</u>	<u>78,470.59</u>
Undist. Expend. - Child Study Teams					
Salaries of Other Professional Staff	2,249,683.00	(101,519.58)	2,148,163.42	2,106,338.01	41,825.41
Salaries of Secretarial and Clerical Assistants	219,783.68	1,500.00	221,283.68	213,002.90	8,280.78
Travel	5,000.00	-	5,000.00	2,726.04	2,273.96
Other Purchased Services (400-500 series Other Resid Costs)	10,000.00	(3,361.30)	6,638.70	3,983.22	2,655.48
Other Objects	6,000.00	-	6,000.00	1,269.99	4,730.01
Total Undist. Expend. - Child Study Teams	<u>2,490,466.68</u>	<u>(103,380.88)</u>	<u>2,387,085.80</u>	<u>2,327,320.16</u>	<u>59,765.64</u>
Undist. Expend. - Improvement of Inst. Serv.					
Salaries of Supervisor of Instruction	955,527.65	11,755.09	967,282.74	959,006.67	8,276.07
Salaries of Other Professional Staff	155,077.75	10,841.73	165,919.48	114,848.62	51,070.86
Salaries of Sec and Clerical Assist.	457,399.00	17,411.53	474,810.53	402,121.51	72,689.02
Purchased Prof- Educational Services	16,000.00	(1,250.00)	14,750.00	3,557.00	11,193.00
Supplies and Materials	28,500.00	(11,100.00)	17,400.00	6,891.47	10,508.53
Other Objects	3,300.00	-	3,300.00	1,625.00	1,675.00
Total Undist. Expend. - Improvement of Inst. Serv.	<u>1,619,204.40</u>	<u>31,408.35</u>	<u>1,650,612.75</u>	<u>1,490,890.79</u>	<u>159,721.96</u>
Undist. Expend. - Edu. Media Serv./Sch. Library					
Salaries	1,046,717.04	(20,548.31)	1,026,168.73	984,360.58	41,808.15
Other Purchased Services (400-500 series)	39,303.00	3,450.00	42,753.00	41,305.54	1,447.46
Supplies and Materials	177,564.19	(54,990.78)	122,573.41	92,837.23	29,736.18
Total Undist. Expend. - Edu. Media Serv./Sch. Library	<u>1,263,584.23</u>	<u>(72,089.09)</u>	<u>1,191,495.14</u>	<u>1,118,503.35</u>	<u>72,991.79</u>

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Instructional Staff Training Serv.	\$ 207,632.69	\$ 6,192.38	\$ 213,825.07	\$ 213,825.07	\$ -
Salaries of Supervisors of Instruction	67,250.00	(7,300.00)	59,950.00	18,670.00	41,280.00
Salaries of Other Professional Staff	116,900.00	(5,316.00)	111,584.00	70,069.00	41,515.00
Purchased Professional - Educational Service	78,150.00	(3,749.00)	74,401.00	46,978.74	27,422.26
Other Purchased Services (400-500 series)	33,350.00	1,782.40	35,132.40	27,922.49	7,209.91
Supplies and Materials	511,443.77	(1,120.47)	510,323.30	389,196.36	121,126.94
Total Undist. Expend. - Instructional Staff Training Serv.					
Undist. Expend. - Supp. Serv. - General Admin.	413,493.83	2,897.20	416,391.03	416,391.03	-
Salaries	155,356.00	(9,007.50)	146,348.50	127,013.85	19,334.65
Legal Services	95,000.00	(9,629.01)	85,370.99	85,000.00	370.99
Audit Fees	100,000.00	50,502.09	150,502.09	150,502.09	-
Architectural/Engineering Services	10,500.00	-	10,500.00	4,845.00	5,655.00
Other Purchased Professional Services	419,781.48	(31,865.58)	387,915.90	357,738.31	30,177.59
Communications/Telephone	3,200.00	(267.18)	2,932.82	-	2,932.82
BOE Other Purchased Services	470,295.00	44,758.82	515,053.82	515,053.82	-
Misc. Purch Serv (400-500 series)(Other than 530 & 585)	58,900.00	(1,936.00)	56,964.00	42,451.28	14,512.72
General Supplies	50,000.00	(46,737.38)	3,262.62	262.00	3,000.62
Judgments Against The School District	42,284.68	-	42,284.68	39,256.52	3,028.16
Miscellaneous Expenditures	12,150.00	-	12,150.00	4,564.17	7,585.83
BOE Membership Dues and Fees	1,830,960.99	(1,284.54)	1,829,676.45	1,743,078.07	86,598.38
Total Undist. Expend. - Supp. Serv. - General Admin.					
Undist. Expend. - Support Serv. - School Admin.	3,454,461.63	68,602.92	3,523,064.55	3,378,837.61	144,226.94
Salaries of Principals/Assistant Principals/Program Directors	1,557,812.24	74,639.84	1,632,452.08	1,528,432.05	104,020.03
Salaries of Secretarial and Clerical Assistants	115,077.00	1,247.80	116,324.80	98,480.20	17,844.60
Other Purchased Services (400-500 series)	231,200.07	(27,549.16)	203,650.91	190,759.81	12,891.10
Supplies and Materials	23,700.00	4,000.00	27,700.00	25,496.00	2,204.00
Other Objects	5,382,250.94	120,941.40	5,503,192.34	5,222,005.67	281,186.67
Total Undist. Expend. - Support Serv. - School Admin.					



CITY OF VINELAND BOARD OF EDUCATION  
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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures - Central Services					
Salaries	\$ 1,687,682.07	\$ 40,782.70	\$ 1,728,464.77	\$ 1,728,464.77	\$ -
Purchased Technical Services	158,100.00	3,600.00	161,700.00	150,672.90	11,027.10
Misc. Purch. Services (400-500 Series) (O/T 594)	219,150.00	(8,600.00)	210,550.00	204,536.91	6,013.09
Supplies and Materials	29,772.00	(3,000.00)	26,772.00	18,494.39	8,277.61
Miscellaneous Expenditures	30,312.39	8,000.00	38,312.39	30,515.61	7,796.78
Total Undist. Expend. - Central Services	<u>2,125,016.46</u>	<u>40,782.70</u>	<u>2,165,799.16</u>	<u>2,132,684.58</u>	<u>33,114.58</u>
Undistributed Expenditures - Admin. Info. Tech.					
Salaries	544,751.01	9,100.00	553,851.01	508,729.64	45,121.37
Purchased Technical Services	822,000.00	(4,884.25)	817,115.75	730,245.98	86,869.77
Other Purchased Services (400-500 series)	376,035.09	19,506.59	395,541.68	318,007.62	77,534.06
Supplies and Materials	473,724.75	(39,402.53)	434,322.22	320,025.45	114,296.77
Total Undist. Expend. - Admin. Info. Tech.	<u>2,219,975.85</u>	<u>(15,713.53)</u>	<u>2,204,262.32</u>	<u>1,878,193.69</u>	<u>326,068.63</u>
Undist. Expend. -Required Maintenance for School Facilities					
Salaries	2,560,980.26	(423,200.00)	2,137,780.26	1,859,189.35	278,590.91
Cleaning, Repair, and Maintenance Services	309,737.17	413,200.00	722,937.17	609,427.32	113,509.85
General Supplies	2,870,717.43	(10,000.00)	2,860,717.43	2,468,616.67	392,100.76
Total Undist. Expend. -Required Maintenance for School Facilities					
Undist. Expend. - Custodial Services					
Salaries	4,861,485.65	13,593.00	4,875,078.65	4,646,940.23	228,138.42
Salaries of Non-instructional Aides	77,455.00	45,503.44	122,958.44	119,888.14	3,070.30
Purchased Professional and Technical Services	431,000.00	205,606.10	636,606.10	546,638.10	89,968.00
Cleaning, Repair and Maintenance Services	388,289.05	(30,433.74)	357,855.31	126,032.34	231,822.97
Rental of Land, Building & Other than Lease Purchases	125,000.00	-	125,000.00	125,000.00	-
Other Purchased Property Services	479,728.89	21,200.00	500,928.89	461,381.79	39,547.10
Insurance	300,000.00	-	300,000.00	293,315.84	6,684.16
Miscellaneous Purchased Services	5,000.00	-	5,000.00	120.00	4,880.00
General Supplies	429,015.09	53,802.09	482,817.18	446,647.95	36,169.23
Energy - Natural Gas	822,171.44	9,000.00	831,171.44	413,853.20	417,318.24
Energy - Electricity	4,022,153.71	(162,018.16)	3,860,135.55	2,952,650.72	907,484.83
Energy - Oil	10,000.00	(3,000.00)	7,000.00	3,511.66	3,488.34
Energy - Gasoline	175,000.00	(16,428.19)	158,571.81	107,673.53	50,898.28
Total Undist. Expend. - Custodial Services	<u>12,126,298.83</u>	<u>136,824.54</u>	<u>12,263,123.37</u>	<u>10,243,653.50</u>	<u>2,019,469.87</u>

CITY OF VINELAND BOARD OF EDUCATION  
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 For the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Undist. Expend. - Care and Upkeep of Grounds	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 940.50	\$ 59.50
Cleaning, Repair, and Maintenance Services	1,000.00	-	1,000.00	978.13	21.87
Supplies and Materials	2,000.00	-	2,000.00	1,918.63	81.37
Total Undist. Expend. - Care and Upkeep of Grounds	1,270,247.03	177,044.03	1,447,291.06	1,393,233.72	54,057.34
Undist. Expend. - Security	12,500.00	-	12,500.00	4,876.79	7,623.21
Salaries	66,800.00	(16,868.88)	49,931.12	28,368.54	21,562.58
Purchased Professional & Technical Services	1,349,547.03	160,175.15	1,509,722.18	1,426,479.05	83,243.13
General Supplies	16,348,563.29	286,999.69	16,635,562.98	14,140,667.85	2,494,895.13
Total Undist. Expend. - Security	3,248,425.96	344,275.60	3,592,701.56	3,592,182.37	519.19
Undist. Expend. - Student Transportation Serv.	702,982.45	(54,487.51)	648,494.94	470,178.78	178,316.16
Sal. For Pup. Trans. (Bet. Home and School) - Regular	1,024,674.20	(410,881.90)	613,792.30	613,792.30	-
Sal. For Non-Instructional Aides	46,991.81	120,093.81	167,085.62	167,085.62	-
Sal. For Pup. Trans. (Bet. Home and School) - Special	95,433.35	-	95,433.35	38,624.35	56,809.00
Sal. For Pup. Trans. (Other than Bet. Home and School)	256,020.52	-	256,020.52	236,460.06	19,560.46
Other Purchased Professional and Technical Services	1,685,982.28	(40,000.00)	1,645,982.28	1,505,101.23	140,881.05
Cleaning, Repair and Maintenance Services	10,000.00	-	10,000.00	-	10,000.00
Contract Services - (Between Home and School) - Vendors	12,000.00	-	12,000.00	-	12,000.00
Contract Services (Other than Between Home & School)-Vendors	31,820.80	-	31,820.80	812.50	31,008.30
Contr Serv (Spl. Ed. Students) - Vendors	1,300,000.00	(175,000.00)	1,125,000.00	771,072.78	353,927.22
Contr Serv (Spl. Ed. Students) - Joint Agrmt	197,132.00	40,000.00	237,132.00	234,829.56	2,302.44
Contr Serv. - Aid in Lieu Payments - Non-Public Schools	708,000.00	-	708,000.00	669,900.21	38,099.79
Misc. Purchased Serv. - Transportation	30,000.00	-	30,000.00	12,339.99	17,660.01
Supplies and Materials	1,200,513.22	150,000.00	1,350,513.22	1,010,298.72	340,214.50
Transportation Supplies	10,007.00	-	10,007.00	4,951.33	5,055.67
Other Objects	10,559,983.59	374,000.00	10,933,983.59	9,727,629.80	1,206,353.79
Total Undist. Expend. - Student Transportation Serv.					

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
<b>UNALLOCATED BENEFITS</b>					
Group Insurance	\$ 25,540,290.00	\$ (30,737.12)	\$ 25,509,552.88	\$ 25,426,472.85	\$ 83,080.03
Social Security Contributions	2,310,946.49	216,405.29	2,527,351.78	2,405,347.93	122,003.85
Other Retirement Contributions - PERS	3,196,052.61	(57,903.61)	3,138,149.00	3,125,743.61	12,405.39
Workmen's Compensation	1,575,000.00	(256,562.38)	1,318,437.62	1,318,437.62	-
Health Benefits	4,787,494.00	(378,384.65)	4,409,109.35	3,278,508.35	1,130,601.00
Tuition Reimbursement	211,000.00	(10,002.38)	200,997.62	166,926.52	34,071.10
Other Employee Benefits	908,580.63	11,728.92	920,309.55	920,309.55	-
<b>TOTAL UNALLOCATED BENEFITS</b>	<b>38,529,363.73</b>	<b>(505,455.93)</b>	<b>38,023,907.80</b>	<b>36,641,746.43</b>	<b>1,382,161.37</b>
On-behalf TPAF OPEB (Post Retirement Medical) Contrib. (non-budgeted)	-	-	-	6,675,607.00	(6,675,607.00)
On-behalf TPAF Pension Contributions (non-budgeted)	-	-	-	5,606,345.00	(5,606,345.00)
Reimbursed TPAF Social Security Contributions (non-budgeted)	-	-	-	4,937,407.13	(4,937,407.13)
<b>TOTAL ON-BEHALF CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,219,359.13</b>	<b>(17,219,359.13)</b>
<b>TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS</b>	<b>38,529,363.73</b>	<b>(505,455.93)</b>	<b>38,023,907.80</b>	<b>53,861,105.56</b>	<b>(15,837,197.76)</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>97,803,479.44</b>	<b>(146,162.73)</b>	<b>97,657,316.71</b>	<b>108,104,782.69</b>	<b>(10,447,465.98)</b>
<b>TOTAL GENERAL CURRENT EXPENSE</b>	<b>167,095,278.74</b>	<b>557,661.76</b>	<b>167,652,940.50</b>	<b>174,753,090.80</b>	<b>(7,100,150.30)</b>
<b>CAPITAL OUTLAY</b>					
Equipment					
Regular Programs - Instruction:					
Grades 1-5	173,777.89	-	173,777.89	173,777.89	-
Grades 6-8	80,008.16	3,400.00	83,408.16	83,388.26	19.90
Grades 9-12	168,619.51	29,449.00	198,068.51	197,204.51	864.00
Undistributed Expenditures - Admin. Info. Tech.	220,000.00	65,618.03	285,618.03	132,523.67	153,094.36
Undistributed Expenditures - Required Maintenance for School Facilities	225,000.00	40,000.00	265,000.00	232,564.78	32,435.22
Undistributed Expenditures - Custodial Services	155,000.00	-	155,000.00	126,650.13	28,349.87
School Buses - Special	765,928.79	(400,000.00)	365,928.79	360,048.59	5,880.20
Total Equipment	<b>1,804,334.35</b>	<b>(261,532.97)</b>	<b>1,542,801.38</b>	<b>1,312,862.74</b>	<b>229,938.64</b>

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Facilities Acquisition and Construction Services					
Construction Services	\$ 1,190,000.00	(8,493.56)	\$ 1,181,506.44	\$ 913,524.77	\$ 267,981.67
Infrastructure	225,000.00	8,493.56	233,493.56	233,493.56	-
Total Facilities Acquisition and Construction Services	<u>1,415,000.00</u>	<u>-</u>	<u>1,415,000.00</u>	<u>1,147,018.33</u>	<u>267,981.67</u>
TOTAL CAPITAL OUTLAY	3,219,334.35	(261,532.97)	2,957,801.38	2,459,881.07	497,920.31
Transfer of Funds to Charter Schools	4,101,604.00	233,802.00	4,335,406.00	4,262,040.00	73,366.00
Total Expenditures	<u>174,416,217.09</u>	<u>529,930.79</u>	<u>174,946,147.88</u>	<u>181,475,011.87</u>	<u>(6,528,863.99)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,087,039.09)</u>	<u>(529,930.79)</u>	<u>(13,616,969.88)</u>	<u>(1,978,385.04)</u>	<u>11,638,584.84</u>
Other Financing Sources (Uses):					
Operating Transfer In:					
Contribution to SBB (School Based Budget) - General Fund	100,172,254.25	(461,989.21)	99,710,265.04	96,021,243.14	(3,689,021.90)
Contribution to SBB (School Based Budget) - Special Revenue Fund	2,752,095.79	-	2,752,095.79	2,650,781.15	(101,314.64)
Operating Transfers Out:					
Transfer to Sp. Revenue Fund - Inclusion	(472,430.00)	-	(472,430.00)	(472,430.00)	-
Transfer to Food Service Fund - Board Contribution	(250,000.00)	250,000.00	-	(250,000.00)	(250,000.00)
Transfer to Capital Projects Fund	(650,000.00)	40,000.00	(610,000.00)	(490,475.00)	119,525.00
Contribution to SBB (School Based Budget)	(100,751,349.00)	701,920.00	(100,049,429.00)	(96,021,243.14)	4,028,185.86
Total Other Financing Sources (Uses)	<u>800,571.04</u>	<u>529,930.79</u>	<u>1,330,501.83</u>	<u>1,437,876.15</u>	<u>107,374.32</u>

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	Original Budget	Budget Modifications / Transfers	Final Budget	Actual	Variance Final to Actual
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (12,286,468.05)	\$ -	\$ (12,286,468.05)	\$ (540,508.89)	\$ 11,745,959.16
Fund Balances, July 1	21,211,553.57		21,211,553.57	21,211,553.57	-
Fund Balances, July 1, Restated	21,211,553.57	-	21,211,553.57	21,211,553.57	-
Fund Balances, June 30	\$ 8,925,085.52	\$ -	\$ 8,925,085.52	\$ 20,671,044.68	\$ 11,745,959.16
Recapitulation:					
Reserve for Encumbrances	\$ (3,096,520.44)	\$ -	\$ (3,096,520.44)	\$ (3,096,520.44)	\$ -
Budgeted Capital Reserve	(556,550.00)		(556,550.00)	(556,550.00)	-
Budgeted Fund Balance	(8,633,397.61)		(8,633,397.61)	3,112,561.55	11,745,959.16
	\$ (12,286,468.05)	\$ -	\$ (12,286,468.05)	\$ (540,508.89)	\$ 11,745,959.16
Restricted Fund Balance:					
Capital Reserve				\$ 300,000.00	
Maintenance Reserve				400,000.00	
Reserve for Excess Surplus				8,737,955.85	
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures				6,358,477.26	
Assigned Fund Balance:					
Encumbrances				1,316,332.68	
Designated for Subsequent Year's Expenditures				129,523.74	
Unassigned Fund Balance				3,428,755.15	
Total				20,671,044.68	
Reconciliation to Governmental Funds Statements (GAAP):					
Last two State Aid Payments not Recognized on GAAP Basis				(13,460,308.00)	
Fund Balance per Governmental Funds (GAAP)				\$ 7,210,736.68	

**CITY OF VINELAND SCHOOL DISTRICT  
REGULAR BUDGET PERSONNEL SCHEDULE  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

LOCAL SOURCES:	ORIGINAL BUDGET					BUDGET TRANSFER					FINAL BUDGET					ACTUAL				
	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Local Tax Levy																				
Tuition	1,030,000.00	-	1,030,000.00	-	-	1,030,000.00	444,137.00	-	1,474,137.00	-	-	1,474,137.00	444,137.00	-	1,474,137.00	444,137.00	-	1,474,137.00		
Miscellaneous																				
Total - Local Sources	23,640,205.00	-	23,640,205.00	-	-	23,640,205.00			23,640,205.00			23,640,205.00			23,640,205.00			23,640,205.00		
State Sources:																				
Emergency 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		
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		
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		
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		
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		
Additional Adjustment Aid	50,850.00	-	50,850.00	-	-	50,850.00			50,850.00			50,850.00			50,850.00			50,850.00		
PARCC Readiness Aid	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		
Extraordinary Aid	700,000.00	-	700,000.00	-	-	700,000.00			700,000.00			700,000.00			700,000.00			700,000.00		
TPAF (On-Behalf of Budget)																				
TPAF (Non-Budget)																				
TPAF (On-Behalf of Budget - Non-Budgeted)																				
TPAF (Non-Budget - Non-Budgeted)																				
Teachers 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		
Federal Sources:																				
Medical Assistance Program																				
Total - Federal Sources	302,363.00	-	302,363.00	-	-	302,363.00			302,363.00			302,363.00			302,363.00			302,363.00		
Total Revenues	161,329,176.00	-	161,329,176.00	-	-	161,329,176.00			161,329,176.00			161,329,176.00			161,329,176.00			161,329,176.00		
EXPENDITURES:																				
Regular Programs - Instruction	2,452,013.00	35,040.00	2,487,053.00	41,427.00	76,467.00	2,563,527.00	302,069.00	13,488,922.00	13,790,416.00	302,069.00	13,488,922.00	13,790,416.00	302,069.00	13,488,922.00	13,790,416.00	302,069.00	13,488,922.00	13,790,416.00		
Preschool/Kindergarten	13,810,222.55	302,069.00	14,112,291.55	(349,500.84)	(47,431.84)	13,762,790.71	257,000.00	9,142,068.15	9,399,788.85	257,000.00	9,142,068.15	9,399,788.85	257,000.00	9,142,068.15	9,399,788.85	257,000.00	9,142,068.15	9,399,788.85		
Grades 1-5 - Salaries of Teachers	9,190,041.15	257,000.00	9,447,041.15	(47,933.00)	(209,067.00)	9,230,001.15	158,643.52	152,443.52	9,382,444.67	158,643.52	152,443.52	9,382,444.67	158,643.52	152,443.52	9,382,444.67	158,643.52	152,443.52	9,382,444.67		
Grades 6-8 - Salaries of Teachers	9,879,010.85	158,643.52	10,037,654.37	(4,200.00)	(15,243.52)	10,018,210.85			10,018,210.85			10,018,210.85			10,018,210.85			10,018,210.85		
Regular Programs - Home Instruction:																				
Salaries of Teachers	86,806.25	(16,845.10)	70,961.15	(16,845.10)	(16,845.10)	54,116.05	70,961.15		70,961.15			70,961.15			70,961.15			70,961.15		
Other Purchased Services (400-500 series)	120,000.00	101,749.58	221,749.58		101,749.58	221,749.58			221,749.58			221,749.58			221,749.58			221,749.58		
Other Purchased Services (400-500 series)																				
Other Salaries for Instruction	884,147.00	80,269.26	964,416.26	(13,679.00)	66,590.26	950,737.26	80,269.26	870,468.00	931,006.48	80,269.26	870,468.00	931,006.48	80,269.26	870,468.00	931,006.48	80,269.26	870,468.00	931,006.48		
Purchased Professional-Educational Services	259,233.00	259,233.00	518,466.00	-	766,920.00	1,025,386.00	1,026,153.00	1,026,153.00	1,027,100.00	1,026,153.00	1,027,100.00	1,027,100.00	1,026,153.00	1,027,100.00	1,027,100.00	1,026,153.00	1,027,100.00	1,027,100.00		
Other Purchased Services (400-500 series)	203,800.00	288,794.58	492,594.58	13,175.47	14,259.47	506,854.05	1,500.00	289,878.58	506,854.05	1,500.00	289,878.58	506,854.05	1,500.00	289,878.58	506,854.05	1,500.00	289,878.58	506,854.05		
Travel	1,500.00	1,500.00	3,000.00	-	-	3,000.00			3,000.00			3,000.00			3,000.00			3,000.00		
General Supplies	761,282.89	2,340,991.06	3,102,273.95	21,943.51	283,832.24	3,386,106.19	783,226.40	2,602,879.79	3,386,106.19	783,226.40	2,602,879.79	3,386,106.19	783,226.40	2,602,879.79	3,386,106.19	783,226.40	2,602,879.79	3,386,106.19		
Textbooks	315,999.00	55,350.00	371,349.00	337,126.61	371,126.61	748,475.61	363,247.78	29,227.83	708,703.49	363,247.78	29,227.83	708,703.49	363,247.78	29,227.83	708,703.49	363,247.78	29,227.83	708,703.49		
Other Objects	23,600.00	23,600.00	47,200.00	(26,122.17)	12,618.89	27,588.89	36,218.89		36,218.89			36,218.89			36,218.89			36,218.89		
TOTAL REGULAR PROGRAMS - INSTRUCTION	1,841,677.39	38,930,569.39	40,772,246.78	(137,035.28)	1,957,796.73	42,730,011.50	3,936,509.40	38,763,534.71	42,730,011.50	3,936,509.40	38,763,534.71	42,730,011.50	3,936,509.40	38,763,534.71	42,730,011.50	3,936,509.40	38,763,534.71	42,730,011.50		
SPECIAL EDUCATION - INSTRUCTION																				
Cognitive - Mild:																				
Salaries of Teachers	487,940.00	11,560.00	503,500.00	(18,765.00)	(7,205.00)	485,295.00	11,560.00	469,735.00	485,295.00	11,560.00	469,735.00	485,295.00	11,560.00	469,735.00	485,295.00	11,560.00	469,735.00	485,295.00		
Other Salaries for Instruction	350,899.15	32,603.62	383,502.77	40,524.00	73,127.62	456,626.77	32,603.62	6,550.00	463,176.39	32,603.62	6,550.00	469,726.39	32,603.62	6,550.00	469,726.39	32,603.62	6,550.00	469,726.39		
Other Purchased Services (400-500 series)	67,230.00	67,230.00	134,460.00	(60,680.00)	(60,680.00)	73,780.00			73,780.00			73,780.00			73,780.00			73,780.00		
General Supplies	3,000.00	3,000.00	6,000.00	-	-	6,000.00			6,000.00			6,000.00			6,000.00			6,000.00		
Textbooks	6,650.00	6,650.00	13,300.00	-	-	13,300.00			13,300.00			13,300.00			13,300.00			13,300.00		
Other Objects	990,285.48	990,285.48	1,980,570.96	(630.00)	(300.00)	1,979,970.96	44,163.62	1,935,807.34	1,979,970.96	44,163.62	1,935,807.34	1,979,970.96	44,163.62	1,935,807.34	1,979,970.96	44,163.62	1,935,807.34	1,979,970.96		
Total Cognitive - Mild	2,190,091.57	406,879.00	2,596,970.57	(1,365.00)	(2,205.00)	2,594,765.57	406,879.00	2,188,886.57	2,594,765.57	406,879.00	2,188,886.57	2,594,765.57	406,879.00	2,188,886.57	2,594,765.57	406,879.00	2,188,886.57	2,594,765.57		
Cognitive - Moderate																				
Salaries of Teachers	406,879.00	4,085.00	410,964.00	2,452.00	6,537.00	417,496.00	4,085.00	409,331.00	417,496.00	4,085.00	409,331.00	417,496.00	4,085.00	409,331.00	417,496.00	4,085.00	409,331.00	417,496.00		
Other Salaries for Instruction	401,615.67	20,112.50	421,728.17	3,601.40	29,713.90	451,442.07	20,112.50	431,329.57	451,442.07	20,112.50	431,329.57	451,442.07	20,112.50	431,329.57	451,442.07	20,112.50	431,329.57	451,442.07		
Other Purchased Services (400-500 series)	5,350.00	19,800.00	25,150.00	-	-	25,150.00			25,150.00			25,150.00			25,150.00			25,150.00		
General Supplies	19,800.00	800.00	20,600.00	-	-	20,600.00			20,600.00			20,600.00			20,600.00			20,600.00		
Textbooks	800.00	800.00	1,600.00	-	-	1,600.00			1,600.00			1,600.00			1,600.00			1,600.00		
Other Objects	4,700.00	4,700.00	9,400.00	-	-	9,400.00			9,400.00			9,400.00			9,400.00</					

CITY OF VINELAND SCHOOL DISTRICT  
COMBINING BUDGET AND PERSONNEL SCHEDULE  
GENERAL FUND  
FOR FISCAL YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund
Auditory Impairments:												
Salaries of Teachers	\$ 214,280.00	\$ 367.00	\$ 5,211.50	\$ 4,844.50	\$ 214,647.00	\$ 219,491.50	\$ 4,844.50	\$ 202,177.01	\$ 219,491.50	\$ 4,844.50	\$ 202,177.01	\$ 219,491.50
Other Salaries for Instruction	475,509.12	11,433.00	30,687.18	19,234.18	486,942.12	506,176.30	19,234.18	471,967.98	506,176.30	19,234.18	471,967.98	506,176.30
Other Purchased Services (400-500 series)	3,500.00	(676.00)	(676.00)	-	3,500.00	3,500.00	-	15,199.67	3,500.00	-	15,199.67	3,500.00
General Supplies	17,800.00	(500.00)	(500.00)	-	17,124.00	17,124.00	-	1,000.00	17,124.00	-	1,000.00	17,124.00
Textbooks	1,500.00	-	-	-	1,500.00	1,500.00	-	-	1,500.00	-	-	1,500.00
Other Objects	1,350.00	-	-	-	1,350.00	1,350.00	-	-	1,350.00	-	-	1,350.00
Total Behavioral Objectives	7,133,924.12	10,824.00	34,702.68	24,078.68	7,243,331.12	7,495,213.80	24,078.68	680,592.65	7,495,213.80	24,078.68	680,592.65	7,495,213.80
Behavioral Objectives:												
Salaries of Teachers	808,332.00	3,043.00	37,048.80	34,005.80	811,375.00	845,380.80	34,005.80	760,509.00	845,380.80	34,005.80	760,509.00	845,380.80
Other Salaries for Instruction	471,328.32	66,034.00	93,294.75	27,260.75	537,362.32	564,623.07	27,260.75	503,658.01	564,623.07	27,260.75	503,658.01	564,623.07
Purchased Professional-Educational Services	61,080.00	(59,930.00)	(700.00)	-	1,150.00	1,150.00	-	7,500.00	1,150.00	-	7,500.00	1,150.00
Other Purchased Services (400-500 series)	4,950.00	7,000.00	7,000.00	-	5,650.00	5,650.00	-	1,258.51	5,650.00	-	1,258.51	5,650.00
General Supplies	46,245.00	(7,000.00)	(7,000.00)	-	44,545.00	44,545.00	-	4,280.44	44,545.00	-	4,280.44	44,545.00
Textbooks	4,000.00	-	-	-	4,000.00	4,000.00	-	3,758.85	4,000.00	-	3,758.85	4,000.00
Other Objects	10,850.00	(250.00)	(250.00)	-	10,600.00	10,600.00	-	8,431.84	10,600.00	-	8,431.84	10,600.00
Total Behavioral Objectives	1,405,785.32	8,997.00	70,163.55	61,266.55	1,414,892.32	1,475,936.87	61,266.55	1,321,167.94	1,475,936.87	61,266.55	1,321,167.94	1,475,936.87
Total Personnel Resource Center:												
Salaries of Teachers	7,907,397.00	41,449.00	196,289.30	237,734.30	7,948,846.00	8,186,580.30	237,734.30	7,440,382.07	8,186,580.30	237,734.30	7,440,382.07	8,186,580.30
Other Salaries for Instruction	1,202,011.19	(10,675.00)	57,888.21	68,563.21	1,191,336.19	1,259,899.40	68,563.21	1,129,344.26	1,259,899.40	68,563.21	1,129,344.26	1,259,899.40
Other Purchased Services (400-500 series)	5,000.00	-	-	-	5,000.00	5,000.00	-	149,013.11	5,000.00	-	149,013.11	5,000.00
General Supplies	178,217.00	(255.00)	(255.00)	-	177,962.00	177,962.00	-	9,320.00	177,962.00	-	9,320.00	177,962.00
Textbooks	9,320.00	-	-	-	9,320.00	9,320.00	-	795.14	9,320.00	-	795.14	9,320.00
Other Objects	27,730.00	(250.00)	(250.00)	-	27,480.00	27,480.00	-	9,967.80	27,480.00	-	9,967.80	27,480.00
Total Resource Room/Resource Center	9,656,531.19	(307,240.00)	(77,833.49)	306,297.51	9,356,284.19	9,671,581.70	306,297.51	8,729,502.38	9,671,581.70	306,297.51	8,729,502.38	9,671,581.70
Autism:												
Salaries of Teachers	885,143.00	62,009.82	70,235.69	17,236.07	947,152.82	964,378.69	17,236.07	773,943.22	964,378.69	17,236.07	773,943.22	964,378.69
Other Salaries for Instruction	642,176.96	10,181.28	56,339.76	46,152.50	652,328.21	668,516.71	46,152.50	606,512.04	668,516.71	46,152.50	606,512.04	668,516.71
Other Purchased Services (400-500 series)	3,900.00	-	-	-	3,900.00	3,900.00	-	754.39	3,900.00	-	754.39	3,900.00
General Supplies	55,530.00	5.00	5.00	-	55,535.00	55,535.00	-	48,153.00	55,535.00	-	48,153.00	55,535.00
Textbooks	2,900.00	-	-	-	2,900.00	2,900.00	-	400.00	2,900.00	-	400.00	2,900.00
Other Objects	10,200.00	-	-	-	10,200.00	10,200.00	-	6,981.77	10,200.00	-	6,981.77	10,200.00
Total Autism	1,904,233.95	(141,162.12)	(77,783.55)	63,378.57	1,763,071.83	1,826,450.40	63,378.57	1,435,744.42	1,826,450.40	63,378.57	1,435,744.42	1,826,450.40
Preschool Disabilities - Full-Time:												
Salaries of Teachers	635,153.00	-	(51,210.54)	(51,210.54)	583,942.46	583,942.46	583,942.46	583,942.46	583,942.46	583,942.46	583,942.46	583,942.46
Other Salaries for Instruction	306,567.00	-	(7,852.97)	(7,852.97)	298,714.03	298,714.03	298,714.03	298,714.03	298,714.03	298,714.03	298,714.03	298,714.03
General Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Total Preschool Disabilities - Full-Time	941,720.00	-	(59,063.51)	(59,063.51)	882,656.49	882,656.49	882,656.49	882,656.49	882,656.49	882,656.49	882,656.49	882,656.49
<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	<b>1,024,604.00</b>	<b>18,307,777.73</b>	<b>19,332,381.73</b>	<b>481,640.40</b>	<b>(553,841.72)</b>	<b>(72,201.32)</b>	<b>1,506,244.40</b>	<b>16,368,118.21</b>	<b>19,260,180.41</b>	<b>1,506,244.40</b>	<b>16,368,118.21</b>	<b>17,874,362.61</b>
Basic Skills/Remedial - Instruction												
Salaries of Teachers	2,809,801.00	83,996.00	149,986.00	56,000.00	2,903,797.00	2,959,797.00	56,000.00	2,867,131.24	2,959,797.00	56,000.00	2,867,131.24	2,959,797.00
General Supplies	13,450.00	(1,608.34)	(1,608.34)	-	11,841.66	11,841.66	-	8,977.39	11,841.66	-	8,977.39	11,841.66
Total Basic Skills/Remedial - Instruction	2,823,251.00	82,387.66	148,377.66	56,000.00	2,915,638.66	2,971,638.66	56,000.00	2,876,108.63	2,971,638.66	56,000.00	2,876,108.63	2,971,638.66
Bilingual Education - Instruction												
Salaries of Teachers	2,724,448.00	18,630.80	109,710.10	38,201.20	2,762,050.80	2,801,252.00	38,201.20	2,723,848.60	2,801,252.00	38,201.20	2,723,848.60	2,801,252.00
Other Salaries for Instruction	86,436.00	17,400.00	26,308.61	4,908.61	108,744.61	111,734.61	4,908.61	98,485.52	111,734.61	4,908.61	98,485.52	111,734.61
General Supplies	44,050.00	(1,012.88)	(1,012.88)	-	43,037.11	43,037.11	-	34,947.28	43,037.11	-	34,947.28	43,037.11
Total Bilingual Education - Instruction	2,854,924.00	88,998.01	132,005.82	43,109.81	2,945,922.01	2,955,993.82	43,109.81	2,757,280.40	2,955,993.82	43,109.81	2,757,280.40	2,955,993.82
School-Spon. Occurricular Accts. - Inst.												
Salaries	310,781.00	3,049.00	13,976.08	37,301.42	313,830.00	351,131.42	37,301.42	286,925.25	351,131.42	37,301.42	286,925.25	351,131.42
Purchased Services (600-500 series)	29,400.00	11,000.00	11,000.00	-	40,400.00	40,400.00	-	37,590.81	40,400.00	-	37,590.81	40,400.00
Supplies and Materials	25,350.00	(13,423.20)	(13,423.20)	-	11,926.80	11,926.80	-	10,086.08	11,926.80	-	10,086.08	11,926.80
Other Objects	25,000.00	-	-	25,000.00	25,000.00	25,000.00	25,000.00	20,292.13	25,000.00	20,292.13	20,292.13	25,000.00
Total School-Spon. Occurricular Accts. - Inst.	380,531.00	625.80	11,552.88	10,927.08	396,156.80	428,450.22	10,927.08	334,602.14	428,450.22	10,927.08	334,602.14	428,450.22
School-Spon. Occurricular Athletics - Inst.												
Purchased Services (600-500 series)	610,727.85	4,723.00	7,869.13	3,146.13	618,600.85	626,438.00	3,146.13	608,676.30	626,438.00	3,146.13	608,676.30	626,438.00
Supplies and Materials	140,988.00	(16,475.35)	(16,475.35)	-	124,512.65	124,512.65	-	124,512.56	124,512.65	-	124,512.56	124,512.65
Other Objects	69,838.00	33,596.84	33,596.84	-	103,434.84	103,434.84	-	101,434.74	103,434.84	-	101,434.74	103,434.84
Total School-Spon. Occurricular Athletics - Inst.	7,350.00	(4,417.00)	(4,417.00)	-	2,933.00	2,933.00	-	2,775.00	2,933.00	-	2,775.00	2,933.00
Other Instructional Programs - Instruction												
Salaries	828,903.85	977,342.85	977,342.85	3,146.13	1,825,246.63	1,828,488.78	3,146.13	1,825,246.63	1,828,488.78	3,146.13	1,825,246.63	1,828,488.78
Salaries	86,225.00	-	-	(1,832,522.00)	1,746,203.00	1,746,203.00	(1,832,522.00)	86,216.10	1,746,203.00	(1,832,522.00)	86,216.10	1,746,203.00
Total Other Instructional Programs - Instruction	1,852,522.00	-	-	-	1,746,203.00	1,746,203.00	-	86,216.10	1,746,203.00	-	86,216.10	1,746,203.00

See Accompanying Auditors Report

**CITY OF VINELAND AND SCHOOL DISTRICT  
COMBINING BUDGET FUND GENERAL FUND  
FOR FISCAL YEAR ENDED JUNE 30, 2016**

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Alternative Education Program - Instruction	151,200.00	-	151,200.00	(151,065.00)	-	(151,065.00)	135.00	-	135.00	-	-	-
Salaries of Teachers	28,800.00	-	28,800.00	(28,800.00)	-	(28,800.00)	-	-	-	-	-	-
Other Salaries for Instruction	20,000.00	-	20,000.00	(19,988.00)	-	(19,988.00)	-	-	-	-	-	-
Purchased Professional & Technical Services	26,000.00	-	26,000.00	(25,988.00)	-	(25,988.00)	-	-	-	-	-	-
General Supplies	1,000.00	-	1,000.00	(988.00)	-	(988.00)	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction	55,000.00	-	55,000.00	(54,888.00)	-	(54,888.00)	-	-	-	-	-	-
Alternative Education Program - Instruction	27,000.00	-	27,000.00	(26,978.00)	-	(26,978.00)	-	-	-	-	-	-
Salaries of Teachers	22,000.00	-	22,000.00	(21,988.00)	-	(21,988.00)	-	-	-	-	-	-
Other Salaries for Instruction	5,000.00	-	5,000.00	(4,990.00)	-	(4,990.00)	-	-	-	-	-	-
Purchased Professional & Technical Services	2,000.00	-	2,000.00	(1,988.00)	-	(1,988.00)	-	-	-	-	-	-
General Supplies	1,000.00	-	1,000.00	(988.00)	-	(988.00)	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction	37,000.00	-	37,000.00	(36,894.00)	-	(36,894.00)	-	-	-	-	-	-
Alternative Education Program - Instruction	22,000.00	-	22,000.00	(21,978.00)	-	(21,978.00)	-	-	-	-	-	-
Salaries of Teachers	18,000.00	-	18,000.00	(17,988.00)	-	(17,988.00)	-	-	-	-	-	-
Other Salaries for Instruction	4,000.00	-	4,000.00	(3,990.00)	-	(3,990.00)	-	-	-	-	-	-
Purchased Professional & Technical Services	1,000.00	-	1,000.00	(988.00)	-	(988.00)	-	-	-	-	-	-
General Supplies	1,000.00	-	1,000.00	(988.00)	-	(988.00)	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction	26,000.00	-	26,000.00	(25,894.00)	-	(25,894.00)	-	-	-	-	-	-
Alternative Education Program - Instruction	1,231,942.91	-	1,231,942.91	(1,231,842.91)	-	(1,231,842.91)	-	-	-	-	-	-
Tuition to Private Schools for the Disabled - Within State	3,800,000.00	-	3,800,000.00	(3,796,200.00)	-	(3,796,200.00)	-	-	-	-	-	-
Tuition to Private Schools for the Disabled - Outside State	100,000.00	-	100,000.00	(99,800.00)	-	(99,800.00)	-	-	-	-	-	-
Tuition - State Facilities	81,271.00	-	81,271.00	(81,238.10)	-	(81,238.10)	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction	5,119,316.73	-	5,119,316.73	(5,118,883.01)	-	(5,118,883.01)	-	-	-	-	-	-
Alternative Education Program - Instruction	6,231,679.51	-	6,231,679.51	(6,230,486.45)	-	(6,230,486.45)	-	-	-	-	-	-
Salaries	540,628.00	-	540,628.00	(540,345.34)	-	(540,345.34)	-	-	-	-	-	-
Other Salaries for Instruction	65,983.00	-	65,983.00	(65,752.17)	-	(65,752.17)	-	-	-	-	-	-
Purchased Professional & Technical Services	350.00	-	350.00	(342.33)	-	(342.33)	-	-	-	-	-	-
Supplies and Materials	500.00	-	500.00	(498.00)	-	(498.00)	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction	607,461.00	-	607,461.00	(607,337.74)	-	(607,337.74)	-	-	-	-	-	-
Alternative Education Program - Instruction	44,035.00	-	44,035.00	(43,953.00)	-	(43,953.00)	-	-	-	-	-	-
Salaries	1,215,612.00	-	1,215,612.00	(1,215,512.00)	-	(1,215,512.00)	-	-	-	-	-	-
Other Salaries for Instruction	995,458.00	-	995,458.00	(995,358.00)	-	(995,358.00)	-	-	-	-	-	-
Purchased Professional & Technical Services	2,100.00	-	2,100.00	(2,090.00)	-	(2,090.00)	-	-	-	-	-	-
Other Purchased Services (400-500 series)	7,532.00	-	7,532.00	(7,500.00)	-	(7,500.00)	-	-	-	-	-	-
Supplies and Materials	68,474.00	-	68,474.00	(68,342.00)	-	(68,342.00)	-	-	-	-	-	-
Other Objects	100.00	-	100.00	(98.00)	-	(98.00)	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction	2,295,276.00	-	2,295,276.00	(2,295,100.00)	-	(2,295,100.00)	-	-	-	-	-	-
Alternative Education Program - Instruction	1,508,700.00	-	1,508,700.00	(1,508,000.00)	-	(1,508,000.00)	-	-	-	-	-	-
Salaries	92,020.00	-	92,020.00	(91,950.00)	-	(91,950.00)	-	-	-	-	-	-
Other Salaries for Instruction	137,321.00	-	137,321.00	(137,251.00)	-	(137,251.00)	-	-	-	-	-	-
Purchased Professional & Technical Services	25,000.00	-	25,000.00	(24,900.00)	-	(24,900.00)	-	-	-	-	-	-
Other Purchased Services (400-500 series)	45,301.00	-	45,301.00	(45,220.00)	-	(45,220.00)	-	-	-	-	-	-
Supplies and Materials	18,000.00	-	18,000.00	(17,950.00)	-	(17,950.00)	-	-	-	-	-	-
Other Objects	1,952.61	-	1,952.61	(1,920.61)	-	(1,920.61)	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction	302,604.61	-	302,604.61	(302,441.61)	-	(302,441.61)	-	-	-	-	-	-
Alternative Education Program - Instruction	19,352.61	-	19,352.61	(19,321.61)	-	(19,321.61)	-	-	-	-	-	-
Salaries	45,301.00	-	45,301.00	(45,220.00)	-	(45,220.00)	-	-	-	-	-	-
Other Salaries for Instruction	92,020.00	-	92,020.00	(91,950.00)	-	(91,950.00)	-	-	-	-	-	-
Purchased Professional & Technical Services	25,000.00	-	25,000.00	(24,900.00)	-	(24,900.00)	-	-	-	-	-	-
Other Purchased Services (400-500 series)	45,301.00	-	45,301.00	(45,220.00)	-	(45,220.00)	-	-	-	-	-	-
Supplies and Materials	18,000.00	-	18,000.00	(17,950.00)	-	(17,950.00)	-	-	-	-	-	-
Other Objects	1,952.61	-	1,952.61	(1,920.61)	-	(1,920.61)	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction	302,604.61	-	302,604.61	(302,441.61)	-	(302,441.61)	-	-	-	-	-	-
Alternative Education Program - Instruction	2,249,883.00	-	2,249,883.00	(2,249,683.00)	-	(2,249,683.00)	-	-	-	-	-	-
Salaries	219,783.88	-	219,783.88	(219,728.88)	-	(219,728.88)	-	-	-	-	-	-
Other Salaries for Instruction	5,000.00	-	5,000.00	(4,990.00)	-	(4,990.00)	-	-	-	-	-	-
Purchased Professional & Technical Services	6,000.00	-	6,000.00	(5,990.00)	-	(5,990.00)	-	-	-	-	-	-
Supplies and Materials	2,490,468.68	-	2,490,468.68	(2,490,468.68)	-	(2,490,468.68)	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction	955,527.65	-	955,527.65	(955,478.65)	-	(955,478.65)	-	-	-	-	-	-
Alternative Education Program - Instruction	155,077.75	-	155,077.75	(155,000.00)	-	(155,000.00)	-	-	-	-	-	-
Salaries	457,389.00	-	457,389.00	(457,389.00)	-	(457,389.00)	-	-	-	-	-	-
Other Salaries for Instruction	16,000.00	-	16,000.00	(15,990.00)	-	(15,990.00)	-	-	-	-	-	-
Purchased Professional & Technical Services	3,400.00	-	3,400.00	(3,390.00)	-	(3,390.00)	-	-	-	-	-	-
Supplies and Materials	28,500.00	-	28,500.00	(28,490.00)	-	(28,490.00)	-	-	-	-	-	-
Other Objects	1,619,204.40	-	1,619,204.40	(1,619,204.40)	-	(1,619,204.40)	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction	817,414.04	-	817,414.04	(817,414.04)	-	(817,414.04)	-	-	-	-	-	-
Alternative Education Program - Instruction	29,000.00	-	29,000.00	(28,990.00)	-	(28,990.00)	-	-	-	-	-	-
Salaries	43,000.00	-	43,000.00	(42,990.00)	-	(42,990.00)	-	-	-	-	-	-
Other Salaries for Instruction	134,564.19	-	134,564.19	(134,564.19)	-	(134,564.19)	-	-	-	-	-	-
Supplies and Materials	1,109,843.19	-	1,109,843.19	(1,109,843.19)	-	(1,109,843.19)	-	-	-	-	-	-
Total Undistributed Expenditures - Instruction	153,747.04	-	153,747.04	(153,747.04)	-	(153,747.04)	-	-	-	-	-	-

See Accompanying Auditors Report



CITY OF VINELAND AND SCHOOL DISTRICT  
COMBINING BUDGET FOR FISCAL YEAR ENDED JUNE 30, 2016  
GENERAL FUND

	ORIGINAL BUDGET			BUDGET TRANSFER			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund
Undist. Expend - Instructional Staff Training Serv.	207,632.69	-	\$ 207,632.69	6,192.38	\$ -	\$ 6,192.38	213,825.07	-	\$ 213,825.07	213,825.07	-	\$ 213,825.07
Salaries of Supervisors of Instruction	67,250.00	-	67,250.00	(7,300.00)	-	(7,300.00)	59,950.00	-	59,950.00	59,950.00	-	59,950.00
Salaries of Other Professional Staff	116,900.00	-	116,900.00	(6,416.00)	-	(6,416.00)	110,484.00	-	110,484.00	110,484.00	-	110,484.00
Purchased Professional - Educational Services	78,150.00	-	78,150.00	5,349.00	1,600.00	6,949.00	72,801.00	1,000.00	73,801.00	68,969.00	1,100.00	70,069.00
Other Purchased Services (400-500 series)	8,161.08	-	8,161.08	7,269.75	-	14,430.83	15,430.83	-	15,430.83	11,731.06	-	11,731.06
Supplies and Materials	33,336.92	-	33,336.92	1,726.49	-	1,726.49	35,063.41	-	35,063.41	37,827.49	-	37,827.49
Total Undist. Expend - Instructional Staff Training Serv.	517,442.77	-	517,442.77	(6,826.47)	2,700.00	1,124.47	507,625.30	2,700.00	510,325.30	497,638.56	1,525.00	504,163.56
Undist. Expend - Supp. Serv. - General Admin.	413,493.83	-	413,493.83	2,897.20	-	2,897.20	416,391.03	-	416,391.03	416,391.03	-	416,391.03
Legal Services	155,356.00	-	155,356.00	(9,007.50)	-	(9,007.50)	146,348.50	-	146,348.50	127,013.85	-	127,013.85
Audit Fees	95,000.00	-	95,000.00	(9,629.01)	-	(9,629.01)	85,370.99	-	85,370.99	85,370.99	-	85,370.99
Architectural/Engineering Services	100,000.00	-	100,000.00	50,502.09	-	50,502.09	150,502.09	-	150,502.09	150,502.09	-	150,502.09
Other Purchased Professional Services	10,000.00	-	10,000.00	-	-	-	10,000.00	-	10,000.00	10,000.00	-	10,000.00
Communications/Telephone	419,781.48	-	419,781.48	(31,865.98)	-	(31,865.98)	387,915.50	-	387,915.50	357,738.31	-	357,738.31
BOE Other Purchased Services	3,200.00	-	3,200.00	(267.18)	-	(267.18)	2,932.82	-	2,932.82	515,053.82	-	515,053.82
Misc. Purch. Serv (400-500 series)(Other than 500 & 586)	47,500.00	-	47,500.00	44,559.50	-	92,059.50	92,059.50	-	92,059.50	92,059.50	-	92,059.50
Printing	58,000.00	-	58,000.00	1,938.00	-	1,938.00	59,938.00	-	59,938.00	59,938.00	-	59,938.00
Judgments Against The School District	50,000.00	-	50,000.00	(46,737.38)	-	(46,737.38)	3,262.62	-	3,262.62	262.00	-	262.00
Miscellaneous Expenditures	42,284.68	-	42,284.68	-	-	-	42,284.68	-	42,284.68	39,256.52	-	39,256.52
BOE Membership Dues and Fees	12,150.00	-	12,150.00	-	-	-	12,150.00	-	12,150.00	4,564.17	-	4,564.17
Total Undist. Expend - Supp. Serv. - General Admin.	1,830,960.99	-	1,830,960.99	(1,284.54)	-	(1,284.54)	1,829,676.45	-	1,829,676.45	1,743,076.07	-	1,743,076.07
Undist. Expend - Support Serv. - School Admin.	30,000.00	-	30,000.00	67,927.80	-	67,927.80	97,927.80	-	97,927.80	3,280,909.81	-	3,280,909.81
Salaries of Principals/Assistant Principals/Program Directors	8,782.72	-	8,782.72	45,002.64	-	45,002.64	53,785.36	-	53,785.36	1,476,646.69	-	1,476,646.69
Salaries of Secretarial and Clerical Assistants	115,077.00	-	115,077.00	3,828.20	-	3,828.20	118,905.20	-	118,905.20	97,900.20	-	97,900.20
Other Purchased Services (400-500 series)	21,200.00	-	21,200.00	(27,938.16)	-	(27,938.16)	209,250.00	-	209,250.00	196,758.61	-	196,758.61
Supplies and Materials	20,000.00	-	20,000.00	1,247.80	-	1,247.80	21,247.80	-	21,247.80	20,000.00	-	20,000.00
Undistributed Expenditures - Central Services	5,343,488.22	-	5,343,488.22	6,182.76	-	6,182.76	153,541.36	-	153,541.36	5,071,712.51	-	5,071,712.51
Undistributed Expenditures - Admin, Info, Tech.	1,687,682.07	-	1,687,682.07	40,782.70	-	40,782.70	1,728,464.77	-	1,728,464.77	1,728,464.77	-	1,728,464.77
Purchased Technical Services	158,100.00	-	158,100.00	3,600.00	-	3,600.00	161,700.00	-	161,700.00	150,672.90	-	150,672.90
Misc. Purch. Services (400-500 Series) (OT 594)	29,772.00	-	29,772.00	(8,600.00)	-	(8,600.00)	21,172.00	-	21,172.00	204,536.91	-	204,536.91
Supplies and Materials	20,000.00	-	20,000.00	8,900.00	-	8,900.00	28,900.00	-	28,900.00	18,494.39	-	18,494.39
Miscellaneous Expenditures	30,312.39	-	30,312.39	8,000.00	-	8,000.00	38,312.39	-	38,312.39	30,515.61	-	30,515.61
Total Undist. Expend - Admin, Info, Tech.	2,219,975.85	-	2,219,975.85	(15,713.53)	-	(15,713.53)	2,204,262.32	-	2,204,262.32	2,132,684.58	-	2,132,684.58
Undist. Expend - Required Maintenance for School Facilities	2,560,980.26	-	2,560,980.26	(423,200.00)	-	(423,200.00)	2,137,780.26	-	2,137,780.26	1,889,189.35	-	1,889,189.35
Cleaning, Repair, and Maintenance Services	309,737.17	-	309,737.17	413,200.00	-	413,200.00	722,937.17	-	722,937.17	609,427.32	-	609,427.32
General Supplies	2,870,717.45	-	2,870,717.45	10,000.00	-	10,000.00	2,880,717.45	-	2,880,717.45	2,465,616.67	-	2,465,616.67
Undist. Expend - Custodial Services	4,465,734.93	-	4,465,734.93	8,100.00	-	8,100.00	4,473,834.93	-	4,473,834.93	508,729.64	-	508,729.64
Salaries	77,455.00	-	77,455.00	(4,884.25)	-	(4,884.25)	72,570.75	-	72,570.75	730,245.98	-	730,245.98
Salaries of Non-Instructional Aides	431,000.00	-	431,000.00	205,606.10	-	205,606.10	636,606.10	-	636,606.10	546,638.10	-	546,638.10
Purchased Professional and Technical Services	388,289.05	-	388,289.05	(30,433.74)	-	(30,433.74)	357,855.31	-	357,855.31	126,032.34	-	126,032.34
Cleaning, Repair and Maintenance Services	125,000.00	-	125,000.00	21,200.00	-	21,200.00	146,200.00	-	146,200.00	125,000.00	-	125,000.00
Rental of Land, Building & Other than Lease Purchases	479,728.89	-	479,728.89	-	-	-	479,728.89	-	479,728.89	461,381.79	-	461,381.79
Other Purchased Property Services	300,000.00	-	300,000.00	-	-	-	300,000.00	-	300,000.00	293,315.84	-	293,315.84
Insurance	5,000.00	-	5,000.00	53,892.09	-	53,892.09	58,892.09	-	58,892.09	446,720.00	-	446,720.00
Miscellaneous Purchased Services	41,521.09	-	41,521.09	9,000.00	-	9,000.00	50,521.09	-	50,521.09	413,853.20	-	413,853.20
General Supplies	822,171.74	-	822,171.74	(62,018.16)	-	(62,018.16)	760,153.58	-	760,153.58	9,486.64	-	9,486.64
Energy - Gasoline	4,022,153.74	-	4,022,153.74	(62,018.16)	-	(62,018.16)	3,960,135.58	-	3,960,135.58	2,952,650.72	-	2,952,650.72
Energy - Electricity	10,000.00	-	10,000.00	(3,000.00)	-	(3,000.00)	7,000.00	-	7,000.00	3,511.66	-	3,511.66
Energy - Oil	175,000.00	-	175,000.00	(16,428.19)	-	(16,428.19)	158,571.81	-	158,571.81	107,673.53	-	107,673.53
Total Undist. Expend - Required Maintenance for School Facilities	11,720,498.11	-	11,720,498.11	(701.00)	-	(701.00)	11,719,797.11	-	11,719,797.11	362,339.73	-	362,339.73
Undist. Expend - Custodial Services	1,000.00	-	1,000.00	-	-	-	1,000.00	-	1,000.00	940.50	-	940.50
Undist. Expend - Care and Upkeep of Grounds	1,000.00	-	1,000.00	-	-	-	1,000.00	-	1,000.00	978.13	-	978.13
Cleaning, Repair, and Maintenance Services	2,000.00	-	2,000.00	-	-	-	2,000.00	-	2,000.00	1,916.63	-	1,916.63
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Total Undist. Expend - Care and Upkeep of Grounds	-	-	-	-	-	-	-	-	-	-	-	-

CITY OF VINELAND SCHOOL DISTRICT
GENERAL FUND
FOR FISCAL YEAR ENDED JUNE 30, 2016

Table with columns: ORIGINAL BUDGET, BUDGET TRANSFER, FINAL BUDGET, ACTUAL. Rows include Unallocated Benefits, Social Security Contributions, Workmen's Compensation, Health Benefits, Tuition Reimbursement, and various school-related expenditures like salaries, supplies, and transportation.

CITY OF VINELAND SCHOOL DISTRICT  
 COMBINING BUDGET AND FINANCING SCHEDULE  
 GENERAL FUND  
 FOR FISCAL YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET				BUDGET TRANSFER				FINAL BUDGET				ACTUAL			
	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	Operating Fund 11-13	Blended Resource Fund 19	Total General Fund	
Transfer of Funds to Charter Schools	4,101,604.00	-	4,101,604.00	233,802.00	-	233,802.00	4,335,406.00	-	4,335,406.00	4,282,040.00	-	4,282,040.00	4,282,040.00	-	4,282,040.00	
TOTAL EXPENDITURES	70,833,372.79	103,652,844.30	174,416,217.09	891,920.00	(461,988.21)	529,930.79	71,825,292.79	103,120,855.09	174,946,147.88	82,185,119.81	99,289,892.06	181,475,011.87	82,185,119.81	99,289,892.06	181,475,011.87	
Excess (Deficiency) of Revenues	90,495,805.21	(103,652,844.30)	(13,087,039.09)	(891,920.00)	461,988.21	(629,930.79)	89,503,885.21	(103,120,855.09)	(13,616,969.88)	97,311,507.02	(89,289,892.06)	(1,978,385.04)	97,311,507.02	(89,289,892.06)	(1,978,385.04)	
Other Financing Sources:																
Operating Transfers In		100,172,254.25	100,172,254.25		(461,988.21)	(461,988.21)		99,710,266.04	99,710,266.04		96,021,243.14	96,021,243.14		96,021,243.14	96,021,243.14	
Contribution to SBE (School Based Budget) - General Fund		2,752,085.79	2,752,085.79					2,752,085.79	2,752,085.79		2,650,781.15	2,650,781.15		2,650,781.15	2,650,781.15	
Operating Transfers Out:																
Transfer to Sp. Revenue Fund - Inclusion	(472,430.00)		(472,430.00)				(472,430.00)		(472,430.00)			(472,430.00)			(472,430.00)	
Transfer to Food Service Fund - Board Contribution	(250,000.00)		(250,000.00)	250,000.00		250,000.00						(250,000.00)			(250,000.00)	
Contribution to SBE (School Based Budget)	(100,751,349.00)		(100,751,349.00)	701,920.00		701,920.00	(100,049,429.00)		(100,049,429.00)			(96,021,243.14)			(96,021,243.14)	
Transfer to Capital Projects Fund	(650,000.00)		(650,000.00)	40,000.00		40,000.00	(610,000.00)		(610,000.00)			(490,475.00)			(490,475.00)	
Total Other Financing Sources:	(102,123,779.00)	102,924,350.04	800,571.04	891,920.00	(461,988.21)	529,930.79	(101,131,859.00)	102,482,360.83	1,330,501.83	(87,294,148.19)	98,672,024.29	1,437,878.15	(87,294,148.19)	98,672,024.29	1,437,878.15	
Excess (Deficiency) of Revenues and Other Financing Sources	(11,627,973.79)	(658,494.26)	(12,286,468.05)	-	-	-	(11,627,973.79)	(658,494.26)	(12,286,468.05)	77,358.88	(617,887.77)	(540,508.89)	77,358.88	(617,887.77)	(540,508.89)	
Over (Under) Expenditures and Other Financing Sources (Uses)	20,553,059.31	658,494.26	21,211,553.57	-	-	-	20,553,059.31	658,494.26	21,211,553.57	20,553,059.31	658,494.26	21,211,553.57	20,553,059.31	658,494.26	21,211,553.57	
Fund Balance, July 1	\$ 8,925,085.52	\$ (0.00)	\$ 8,925,085.52	\$ -	\$ -	\$ -	\$ 8,925,085.52	\$ 0.00	\$ 8,925,085.52	\$ 20,630,418.19	\$ -40,626.49	\$ 20,671,044.68	\$ 20,630,418.19	\$ -40,626.49	\$ 20,671,044.68	
Fund Balance, June 30																

See Accompanying Auditor's Report

**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Special Revenue Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Transfers / Modifications	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
State Sources	\$ 20,335,861.00	\$ 115,737.31	\$ 20,451,598.31	\$ 19,706,772.62	(744,825.69)
Federal Sources	5,485,888.00	2,415,415.41	7,901,303.41	6,668,724.09	(1,232,579.32)
Local Sources	19,700.00	70,505.99	90,205.99	60,177.03	(30,028.96)
<b>Total - Revenues</b>	<b>25,841,449.00</b>	<b>2,601,658.71</b>	<b>28,443,107.71</b>	<b>26,435,673.74</b>	<b>(2,007,433.97)</b>
<b>EXPENDITURES:</b>					
<b>Instruction:</b>					
Salaries of Teachers	2,866,278.00	44,368.93	2,910,646.93	2,747,982.38	162,664.55
Other Salaries for Instruction	832,691.00	(210,307.90)	622,383.10	580,600.36	41,782.74
Purchased Professional and Technical Services	1,355,000.00	629,658.00	1,984,658.00	1,760,884.36	223,773.64
Purchased Professional - Educational Services	252,595.00	249,955.20	502,550.20	436,121.55	66,428.65
Other Purchased Services (400-500 series)	70,550.00	11,769.30	82,319.30	67,344.30	14,975.00
General Supplies	205,906.00	718,656.01	924,562.01	728,530.95	196,031.06
Textbooks	31,753.00	(177.00)	31,576.00	31,342.89	233.11
Other Objects	8,234.00	2,941.00	11,175.00	1,715.00	9,460.00
<b>Total Instruction</b>	<b>5,623,007.00</b>	<b>1,446,863.54</b>	<b>7,069,870.54</b>	<b>6,354,521.79</b>	<b>715,348.75</b>
<b>Support Services:</b>					
Salaries of Supervisors of Instruction	214,513.00	(0.24)	214,512.76	214,512.72	0.04
Salaries of Program Directors	120,588.00	4,192.24	124,780.24	122,379.29	2,400.95
Salaries of Other Professional Staff	931,298.00	131,759.12	1,063,057.12	905,502.18	157,554.94
Salaries of Secretarial and Clerical Assistants	153,864.00	41,591.92	195,455.92	193,151.18	2,304.74
Other Salaries	247,450.00	82,067.18	329,517.18	278,306.18	51,211.00
Salaries of Community Parent Involvement Spec	56,832.00	4,855.00	61,687.00	61,687.00	-
Salaries - Master Teachers	344,889.00	7,041.00	351,930.00	349,529.01	2,400.99
Personal Services - Employee Benefits	2,271,429.00	(122,705.81)	2,148,723.19	2,010,780.47	137,942.72
Purchased Educational Services-Contracted Pre-K	11,689,760.00		11,689,760.00	11,120,246.39	569,513.61
Other Purchased Professional Educational Services	1,102,122.00	(42,730.58)	1,059,391.42	945,703.95	113,687.47
Other Purchased Professional Services	150,000.00	18,000.00	168,000.00	166,026.50	1,973.50
Rentals	199,000.00	73,600.04	272,600.04	255,370.52	17,229.52

**CITY OF VINELAND BOARD OF EDUCATION**  
 Required Supplementary Information  
 Special Revenue Fund  
 Budgetary Comparison Schedule  
 For the Fiscal Year Ended June 30, 2016

	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)	\$ 27,476.00	\$ 29,855.00	\$ 57,331.00	\$ 18,163.91	\$ 39,167.09
Contracted Services - Transportation	840,000.00	9,753.00	849,753.00	849,753.00	-
Travel	1,000.00	6,597.00	7,597.00	2,119.58	5,477.42
Supplies and Materials	137,996.00	306,195.38	444,191.38	354,728.52	89,462.86
<b>Total Support Services</b>	<b>18,488,217.00</b>	<b>550,070.25</b>	<b>19,038,287.25</b>	<b>17,847,960.40</b>	<b>1,190,326.85</b>
Facilities Acquisition and Construction Services:					
Instructional Equipment	27,735.00	(27,735.00)	-	-	-
Non-Instructional Equipment		55,284.13	55,284.13	54,840.40	443.73
<b>Total Facilities Acquisition and Construction Services</b>	<b>27,735.00</b>	<b>27,549.13</b>	<b>55,284.13</b>	<b>54,840.40</b>	<b>443.73</b>
<b>Total Expenditures</b>	<b>24,138,959.00</b>	<b>2,024,482.92</b>	<b>26,163,441.92</b>	<b>24,257,322.59</b>	<b>1,906,119.33</b>
Other Financing Sources (Uses):					
Transfer from General Fund	472,430.00		472,430.00	472,430.00	-
Contributions to School Based Budgets	(2,174,920.00)	(577,175.79)	(2,752,095.79)	(2,650,781.15)	101,314.64
<b>Total Other Financing Sources (Uses)</b>	<b>(1,702,490.00)</b>	<b>(577,175.79)</b>	<b>(2,279,665.79)</b>	<b>(2,178,351.15)</b>	<b>101,314.64</b>
<b>Total Expenditures and Other Financing Sources (Uses)</b>	<b>25,841,449.00</b>	<b>2,601,658.71</b>	<b>28,443,107.71</b>	<b>26,435,673.74</b>	<b>2,007,433.97</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0.00</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, 2016

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)	\$ 179,496,626.83	\$ 26,435,673.74
Difference - budget to GAAP: Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		76,587.85
Unexpended Preschool Education Aid		(211,483.21)
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	13,450,545.50	1,872,847.50
The Final State Aid payments for the Year Ended June 30, 2016 that were delayed until July 2016 were recorded as budgetary revenue for the year ended June 30, 2016 but are not recognized under GAAP until the year ended June 30,2017	<u>(13,460,308.00)</u>	<u>(1,876,222.00)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$ 179,486,864.33</u>	<u>\$ 26,297,403.88</u>
Uses / Outflows of Resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule (C-series)	<u>\$ 181,475,011.87</u>	<u>\$ 26,435,673.74</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.		76,587.85
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (B-2)	<u>\$ 181,475,011.87</u>	<u>\$ 26,512,261.59</u>

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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 Three Fiscal Years**

	<u>2015</u>	<u>2014</u>	<u>2013</u>
District's proportion of the net pension liability (asset)	0.3175049460%	0.3285353451%	0.3337218530%
District's proportionate of the net pension liability (asset)	65,500,420	\$ 61,510,802	\$ 63,780,877
District's covered payroll	20,486,170	\$ 21,762,367	\$ 22,551,303
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	319.73%	282.65%	282.83%
Plan fiduciary net position as a percentage of the total pension liability	47.93%	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 three 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 Three Fiscal Years**

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	2,729,691	\$ 2,708,398	\$ 2,514,526
Contributions in relation to the contractually required contribution	<u>2,729,691</u>	<u>2,708,398</u>	<u>2,514,526</u>
Contribution deficiency (excess)	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	20,486,170	\$ 21,762,367	\$ 22,551,303
Contributions as a percentage of covered-employee payroll	13.32%	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 three 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 Three Fiscal Years**

	<u>2015</u>	<u>2014</u>	<u>2013</u>
District's proportion of the net pension liability (asset)	0.00%	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>443,185,322</u>	<u>393,416,923</u>	<u>362,701,861</u>
Total	<u>443,185,322</u>	<u>\$ 393,416,923</u>	<u>\$ 362,701,861</u>
District's covered payroll	69,100,793	\$ 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%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	28.71%	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 three 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, 2016

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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)
7/1/2013	\$ -	\$ 994,684.00	\$ 994,684.00	0%	\$ 104,721,359.00	0.9%
7/1/2014	-	955,073.00	955,073.00	0%	102,934,273.00	0.9%
7/1/2015	-	902,448.00	902,448.00	0%	101,249,269.00	0.9%
7/1/2016	-	859,363.00	859,363.00	0%	95,505,288.44	0.9%

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, 2016

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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
7/1/2016	17,709.00	57,000.00	321.9%	508,483.00

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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, 2016

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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, 2015
Actuarial Cost Method	Entry age normal
Amortization Method	Level dollar amounts
Remaining Amortization Period	23 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.

See Accompanying Auditor's Report

## **Other Supplementary Information**



## **SCHOOL LEVEL SCHEDULES**



## CITY OF VINELAND BOARD OF EDUCATION

General Fund  
Combining Balance Sheet  
June 30, 2016

	Operating Fund Fund 11-13, 18	Blended Resource Fund 15	Total General Fund
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 1,335,419.75	\$ 58,779.51	\$ 1,394,199.26
Interfund Accounts Receivable	4,067,671.70		4,067,671.70
Intergovernmental Accounts Receivable			
Federal	8,593.26		8,593.26
State	14,595,898.44		14,595,898.44
Other Accounts Receivable	626,861.33		626,861.33
Prepaid Expenses	145,660.00		145,660.00
<b>Total Assets</b>	<b><u>\$ 20,780,104.48</u></b>	<b><u>\$ 58,779.51</u></b>	<b><u>\$ 20,838,883.99</u></b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 149,686.29	\$ 18,153.02	\$ 167,839.31
<b>Total Liabilities</b>	<b><u>\$ 149,686.29</u></b>	<b><u>\$ 18,153.02</u></b>	<b><u>\$ 167,839.31</u></b>
<b>Fund Balances:</b>			
<b>Restricted Fund Balance:</b>			
Capital Reserve	300,000.00		300,000.00
Reserve for Excess Surplus	8,737,955.85		8,737,955.85
Reserve for Excess Surplus-Designated for Subsequent Year's Expenditures	6,358,477.26		6,358,477.26
<b>Assigned Fund Balance:</b>			
Encumbrances	1,275,706.19	40,626.49	1,316,332.68
Designated for Subsequent Year's Expenditures	129,523.74		129,523.74
Unassigned Fund Balance	3,828,755.15		3,828,755.15
<b>Total Fund Balances</b>	<b><u>20,630,418.19</u></b>	<b><u>40,626.49</u></b>	<b><u>20,671,044.68</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 20,780,104.48</u></b>	<b><u>\$ 58,779.51</u></b>	<b><u>\$ 20,838,883.99</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, 2016

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	\$ 99,051,770.78		\$ 95,362,748.88	\$ 3,689,021.90
General Fund Reserve for Encumbrances as of June 30, 2015	658,494.26		658,494.26	-
Combined General Fund Contribution and State Resources	<u>99,710,265.04</u>	<u>97.31%</u>	<u>96,021,243.14</u>	<u>3,689,021.90</u>
Restricted Federal Resources:				
Title I	2,316,216.79		2,230,501.00	85,715.79
Title II	435,879.00		420,280.15	15,598.85
	<u>2,752,095.79</u>	<u>2.69%</u>	<u>2,650,781.15</u>	<u>101,314.64</u>
Total Restricted Federal Resources	<u>2,752,095.79</u>	<u>2.69%</u>	<u>2,650,781.15</u>	<u>101,314.64</u>
Totals	<u>\$ 102,462,360.83</u>	<u>100.00%</u>	<u>\$ 98,672,024.29</u>	<u>\$ 3,790,336.54</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, 2016

SCHOOL: VINELAND HIGH 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	\$ 28,028,647.02		\$ 26,708,886.81	\$ 1,319,760.21
General Fund Reserve for Encumbrances as of June 30, 2015	<u>199,712.00</u>		<u>199,712.00</u>	<u>-</u>
Combined General Fund Contribution and State Resources	<u>28,228,359.02</u>	<u>97.64%</u>	<u>26,908,598.81</u>	<u>1,319,760.21</u>
Restricted Federal Resources:				
Title I	575,090.79		548,192.77	26,898.02
Title II	<u>107,600.00</u>		<u>102,598.86</u>	<u>5,001.14</u>
	<u>682,690.79</u>	<u>2.36%</u>	<u>650,791.63</u>	<u>31,899.16</u>
Total Restricted Federal Resources	<u>682,690.79</u>	<u>2.36%</u>	<u>650,791.63</u>	<u>31,899.16</u>
Totals	<u>\$ 28,911,049.81</u>	<u>100.00%</u>	<u>\$ 27,559,390.44</u>	<u>\$ 1,351,659.37</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, 2016

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	\$ 5,460,048.67		\$ 5,303,314.99	\$ 156,733.68
General Fund Reserve for Encumbrances as of June 30, 2015	40,917.33		40,917.33	-
Combined General Fund Contribution and State Resources	<u>5,500,966.00</u>	<u>96.78%</u>	<u>5,344,232.32</u>	<u>156,733.68</u>
Restricted Federal Resources:				
Title I	155,839.00		151,418.27	4,420.73
Title II	27,192.00		26,414.73	777.27
	<u>183,031.00</u>	<u>3.22%</u>	<u>177,833.00</u>	<u>5,198.00</u>
Total Restricted Federal Resources	<u>183,031.00</u>	<u>3.22%</u>	<u>177,833.00</u>	<u>5,198.00</u>
Totals	<u>\$ 5,683,997.00</u>	<u>100.00%</u>	<u>\$ 5,522,065.32</u>	<u>\$ 161,931.68</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, 2016

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	\$ 7,200,098.19		\$ 7,073,918.55	\$ 126,179.64
General Fund Reserve for Encumbrances as of June 30, 2015	31,376.81		31,376.81	-
Combined General Fund Contribution and State Resources	<u>7,231,475.00</u>	<u>97.66%</u>	<u>7,105,295.36</u>	<u>126,179.64</u>
Restricted Federal Resources:				
Title I	147,366.00		144,794.86	2,571.14
Title II	25,803.00		25,350.79	452.21
	<u>173,169.00</u>	<u>2.34%</u>	<u>170,145.65</u>	<u>3,023.35</u>
Total Restricted Federal Resources	<u>173,169.00</u>	<u>2.34%</u>	<u>170,145.65</u>	<u>3,023.35</u>
Totals	<u>\$ 7,404,644.00</u>	<u>100.00%</u>	<u>\$ 7,275,441.01</u>	<u>\$ 129,202.99</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, 2016

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	\$ 3,472,939.16		\$ 3,198,799.15	\$ 274,140.01
General Fund Reserve for Encumbrances as of June 30, 2015	31,273.84		31,273.84	-
Combined General Fund Contribution and State Resources	<u>3,504,213.00</u>	<u>96.70%</u>	<u>3,230,072.99</u>	<u>274,140.01</u>
Restricted Federal Resources:				
Title I	100,208.00		92,355.18	7,852.82
Title II	19,225.00		17,722.47	1,502.53
	<u>119,433.00</u>	<u>3.30%</u>	<u>110,077.65</u>	<u>9,355.35</u>
Total Restricted Federal Resources	<u>119,433.00</u>	<u>3.30%</u>	<u>110,077.65</u>	<u>9,355.35</u>
Totals	<u>\$ 3,623,646.00</u>	<u>100.00%</u>	<u>\$ 3,340,150.64</u>	<u>\$ 283,495.36</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, 2016

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	\$ 6,451,982.14		\$ 6,117,976.54	\$ 334,005.60
General Fund Reserve for Encumbrances as of June 30, 2015	44,698.81		44,698.81	-
Combined General Fund Contribution and State Resources	<u>6,496,680.95</u>	<u>96.75%</u>	<u>6,162,675.35</u>	<u>334,005.60</u>
Restricted Federal Resources:				
Title I	189,733.00		179,963.12	9,769.88
Title II	28,289.00		26,839.05	1,449.95
	<u>218,022.00</u>	<u>3.25%</u>	<u>206,802.17</u>	<u>11,219.83</u>
Total Restricted Federal Resources	<u>218,022.00</u>	<u>3.25%</u>	<u>206,802.17</u>	<u>11,219.83</u>
Totals	<u>\$ 6,714,702.95</u>	<u>100.00%</u>	<u>\$ 6,369,477.52</u>	<u>\$ 345,225.43</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, 2016

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	\$ 5,958,975.25		\$ 5,725,808.70	\$ 233,166.55
General Fund Reserve for Encumbrances as of June 30, 2015	38,759.75		38,759.75	-
Combined General Fund Contribution and State Resources	<u>5,997,735.00</u>	<u>97.35%</u>	<u>5,764,568.45</u>	<u>233,166.55</u>
Restricted Federal Resources:				
Title I	138,524.00		133,134.94	5,389.06
Title II	24,780.00		23,821.95	958.05
	<u>163,304.00</u>	<u>2.65%</u>	<u>156,956.89</u>	<u>6,347.11</u>
Total Restricted Federal Resources	<u>163,304.00</u>	<u>2.65%</u>	<u>156,956.89</u>	<u>6,347.11</u>
Totals	<u>\$ 6,161,039.00</u>	<u>100.00%</u>	<u>\$ 5,921,525.34</u>	<u>\$ 239,513.66</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, 2016

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	\$ 4,969,559.11		\$ 4,804,606.10	\$ 164,953.01
General Fund Reserve for Encumbrances as of June 30, 2015	41,435.89		41,435.89	-
Combined General Fund Contribution and State Resources	<u>5,010,995.00</u>	<u>96.48%</u>	<u>4,846,041.99</u>	<u>164,953.01</u>
Restricted Federal Resources:				
Title I	155,103.00		149,990.96	5,112.04
Title II	27,777.00		26,870.85	906.15
	<u>182,880.00</u>	<u>3.52%</u>	<u>176,861.81</u>	<u>6,018.19</u>
Total Restricted Federal Resources	<u>182,880.00</u>	<u>3.52%</u>	<u>176,861.81</u>	<u>6,018.19</u>
Totals	<u>\$ 5,193,875.00</u>	<u>100.00%</u>	<u>\$ 5,022,903.80</u>	<u>\$ 170,971.20</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, 2016

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	\$ 4,482,657.14		\$ 4,368,369.39	\$ 114,287.75
General Fund Reserve for Encumbrances as of June 30, 2015	28,436.28		28,436.28	-
Combined General Fund Contribution and State Resources	<u>4,511,093.42</u>	<u>97.23%</u>	<u>4,396,805.67</u>	<u>114,287.75</u>
Restricted Federal Resources:				
Title I	109,419.00		106,644.97	2,774.03
Title II	19,078.00		18,596.07	481.93
	<u>128,497.00</u>	<u>2.77%</u>	<u>125,241.04</u>	<u>3,255.96</u>
Total Restricted Federal Resources	<u>128,497.00</u>	<u>2.77%</u>	<u>125,241.04</u>	<u>3,255.96</u>
Totals	<u>\$ 4,639,590.42</u>	<u>100.00%</u>	<u>\$ 4,522,046.71</u>	<u>\$ 117,543.71</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, 2016

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	\$ 2,711,321.37		\$ 2,695,298.30	\$ 16,023.07
General Fund Reserve for Encumbrances as of June 30, 2015	484.63		484.63	-
Combined General Fund Contribution and State Resources	<u>2,711,806.00</u>	<u>99.52%</u>	<u>2,695,782.93</u>	<u>16,023.07</u>
Restricted Federal Resources:				
Title I				
Title II	13,011.00		12,933.72	77.28
	<u>13,011.00</u>	<u>0.48%</u>	<u>12,933.72</u>	<u>77.28</u>
Total Restricted Federal Resources	<u>13,011.00</u>	<u>0.48%</u>	<u>12,933.72</u>	<u>77.28</u>
Totals	<u><u>\$ 2,724,817.00</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 2,708,716.65</u></u>	<u><u>\$ 16,100.35</u></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, 2016

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	\$ 5,149,637.56		\$ 5,060,343.33	\$ 89,294.23
General Fund Reserve for Encumbrances as of June 30, 2015	39,938.44		39,938.44	-
Combined General Fund Contribution and State Resources	<u>5,189,576.00</u>	<u>96.32%</u>	<u>5,100,281.77</u>	<u>89,294.23</u>
Restricted Federal Resources:				
Title I	166,155.00		163,299.66	2,855.34
Title II	32,382.00		31,825.77	556.23
	<u>198,537.00</u>	<u>3.68%</u>	<u>195,125.43</u>	<u>3,411.57</u>
Total Restricted Federal Resources	<u>198,537.00</u>	<u>3.68%</u>	<u>195,125.43</u>	<u>3,411.57</u>
Totals	<u>\$ 5,388,113.00</u>	<u>100.00%</u>	<u>\$ 5,295,407.20</u>	<u>\$ 92,705.80</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, 2016

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	\$ 7,596,754.16		\$ 7,411,042.48	\$ 185,711.68
General Fund Reserve for Encumbrances as of June 30, 2015	81,727.49		81,727.49	-
Combined General Fund Contribution and State Resources	<u>7,678,481.65</u>	<u>95.93%</u>	<u>7,492,769.97</u>	<u>185,711.68</u>
Restricted Federal Resources:				
Title I	274,100.00		267,479.88	6,620.12
Title II	51,460.00		50,221.15	1,238.85
	<u>325,560.00</u>	<u>4.07%</u>	<u>317,701.03</u>	<u>7,858.97</u>
Total Restricted Federal Resources	<u>325,560.00</u>	<u>4.07%</u>	<u>317,701.03</u>	<u>7,858.97</u>
Totals	<u>\$ 8,004,041.65</u>	<u>100.00%</u>	<u>\$ 7,810,471.00</u>	<u>\$ 193,570.65</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, 2016

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	\$ 5,686,090.08		\$ 5,636,593.81	\$ 49,496.27
General Fund Reserve for Encumbrances as of June 30, 2015	25,155.92		25,155.92	-
Combined General Fund Contribution and State Resources	<u>5,711,246.00</u>	<u>97.83%</u>	<u>5,661,749.73</u>	<u>49,496.27</u>
Restricted Federal Resources:				
Title I	106,841.00		105,915.13	925.87
Title II	20,102.00		19,929.98	172.02
	<u>126,943.00</u>	<u>2.17%</u>	<u>125,845.11</u>	<u>1,097.89</u>
Total Restricted Federal Resources	<u>126,943.00</u>	<u>2.17%</u>	<u>125,845.11</u>	<u>1,097.89</u>
Totals	<u>\$ 5,838,189.00</u>	<u>100.00%</u>	<u>\$ 5,787,594.84</u>	<u>\$ 50,594.16</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, 2016

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	\$ 5,798,634.25		\$ 5,579,320.00	\$ 219,314.25
General Fund Reserve for Encumbrances as of June 30, 2015	30,454.75		30,454.75	-
Combined General Fund Contribution and State Resources	<u>5,829,089.00</u>	<u>98.11%</u>	<u>5,609,774.75</u>	<u>219,314.25</u>
Restricted Federal Resources:				
Title I	91,735.00		88,292.50	3,442.50
Title II	20,833.00		20,050.61	782.39
	<u>112,568.00</u>	<u>1.89%</u>	<u>108,343.11</u>	<u>4,224.89</u>
Total Restricted Federal Resources	<u>112,568.00</u>	<u>1.89%</u>	<u>108,343.11</u>	<u>4,224.89</u>
Totals	<u>\$ 5,941,657.00</u>	<u>100.00%</u>	<u>\$ 5,718,117.86</u>	<u>\$ 223,539.14</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, 2016

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	\$ 6,084,426.68		\$ 5,678,470.73	\$ 405,955.95
General Fund Reserve for Encumbrances as of June 30, 2015	24,122.32		24,122.32	-
Combined General Fund Contribution and State Resources	<u>6,108,549.00</u>	<u>98.00%</u>	<u>5,702,593.05</u>	<u>405,955.95</u>
Restricted Federal Resources:				
Title I	106,103.00		99,018.76	7,084.24
Title II	18,347.00		17,104.15	1,242.85
	<u>124,450.00</u>	<u>2.00%</u>	<u>116,122.91</u>	<u>8,327.09</u>
Total Restricted Federal Resources	<u>124,450.00</u>	<u>2.00%</u>	<u>116,122.91</u>	<u>8,327.09</u>
Totals	<u>\$ 6,232,999.00</u>	<u>100.00%</u>	<u>\$ 5,818,715.96</u>	<u>\$ 414,283.04</u>

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**CITY OF VINELAND SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
STATEMENT OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

DISTRICT WIDE

	2016				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
<b>Regular Programs - Instruction</b>					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 2,452,013.00	\$ 41,427.00	\$ 2,493,440.00	\$ 2,474,593.41	\$ 18,846.59
Grades 1-5 Salaries of Teachers	13,810,222.55	(349,500.84)	13,460,721.71	13,166,853.07	293,868.64
Grades 6-8 Salaries of Teachers	9,190,041.15	(47,933.00)	9,142,108.15	8,807,929.92	334,178.23
Grades 9-12 Salaries of Teachers	9,879,010.65	(4,200.00)	9,874,810.65	9,806,218.21	68,592.44
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	884,147.00	(13,679.00)	870,468.00	808,855.67	61,612.33
Other Purchased Services	288,794.58	1,084.00	289,878.58	229,182.51	60,696.07
General Supplies	2,340,991.06	261,888.73	2,602,879.79	2,162,644.88	440,234.91
Textbooks	55,350.00	(26,122.17)	29,227.83	22,455.13	6,772.70
Other Objects	-	-	-	-	-
<b>Total Regular Programs - Instruction</b>	<b>38,900,569.99</b>	<b>(137,035.28)</b>	<b>38,763,534.71</b>	<b>37,478,732.80</b>	<b>1,284,801.91</b>
<b>Special Education - Instruction:</b>					
Cognitive - Mild:					
Salaries of Teachers	487,940.00	(18,765.00)	469,175.00	432,691.00	36,484.00
Other Salaries for Instruction	350,899.15	40,524.00	391,423.15	380,858.97	10,564.18
Purchased Professional-Educational Services	30,340.00	(30,340.00)	-	-	-
Other Purchased Services (400-500 series)	67,230.00	(60,680.00)	6,550.00	829.81	5,720.19
General Supplies	34,226.33	-	34,226.33	25,264.42	8,961.91
Textbooks	3,000.00	-	3,000.00	2,887.00	113.00
Other Objects	6,650.00	(300.00)	6,350.00	4,715.32	1,634.68
<b>Total Cognitive - Mild</b>	<b>980,285.48</b>	<b>(69,561.00)</b>	<b>910,724.48</b>	<b>847,246.52</b>	<b>63,477.96</b>
Cognitive - Moderate:					
Salaries of Teachers	406,879.00	2,452.00	409,331.00	407,264.40	2,066.60
Other Salaries for Instruction	401,615.67	3,601.40	405,217.07	390,255.45	14,961.62
Purchased Professional-Educational Services	30,340.00	(30,340.00)	-	-	-
Other Purchased Services (400-500 series)	5,350.00	-	5,350.00	84.00	5,266.00
General Supplies	19,800.00	-	19,800.00	14,713.24	5,086.76
Textbooks	800.00	-	800.00	-	800.00
Other Objects	4,700.00	-	4,700.00	3,240.29	1,459.71
<b>Total Cognitive - Moderate</b>	<b>869,484.67</b>	<b>(24,286.60)</b>	<b>845,198.07</b>	<b>815,557.38</b>	<b>29,640.69</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	1,834,805.00	7,144.00	1,841,949.00	1,762,851.83	79,097.17
Other Salaries for Instruction	823,304.00	(44,000.00)	779,304.00	696,775.75	82,528.25
Other Purchased Services (400-500 series)	7,850.00	-	7,850.00	2,124.08	5,725.92
General Supplies	87,279.00	-	87,279.00	58,980.80	28,298.20
Textbooks	6,000.00	-	6,000.00	1,495.39	4,504.61
Other Objects	8,330.00	(250.00)	8,080.00	6,129.07	1,950.93
<b>Total Learning and/or Language Disabilities</b>	<b>2,767,568.00</b>	<b>(37,106.00)</b>	<b>2,730,462.00</b>	<b>2,528,356.92</b>	<b>202,105.08</b>
Auditory Impairments:					
Salaries of Teachers	214,280.00	367.00	214,647.00	202,177.01	12,469.99
Other Salaries for Instruction	475,509.12	11,433.00	486,942.12	471,967.98	14,974.14
Other Purchased Services (400-500 series)	3,500.00	-	3,500.00	-	3,500.00
General Supplies	17,800.00	(676.00)	17,124.00	15,199.67	1,924.33
Textbooks	1,500.00	(500.00)	1,000.00	-	1,000.00
Other Objects	1,300.00	-	1,300.00	1,197.99	102.01
<b>Total Auditory Impairments</b>	<b>713,889.12</b>	<b>10,624.00</b>	<b>724,513.12</b>	<b>690,542.65</b>	<b>33,970.47</b>
Behavioral Disabilities:					
Salaries of Teachers	808,332.00	3,043.00	811,375.00	760,509.29	50,865.71
Other Salaries for Instruction	471,328.32	66,034.00	537,362.32	503,658.01	33,704.31
Purchased Professional-Educational Services	61,080.00	(59,930.00)	1,150.00	750.00	400.00
Other Purchased Services (400-500 series)	4,950.00	700.00	5,650.00	1,258.51	4,391.49
General Supplies	45,245.00	(700.00)	44,545.00	42,801.44	1,743.56
Textbooks	4,000.00	-	4,000.00	3,758.85	241.15
Other Objects	10,850.00	(250.00)	10,600.00	8,431.84	2,168.16
<b>Total Behavioral Disabilities</b>	<b>1,405,785.32</b>	<b>8,897.00</b>	<b>1,414,682.32</b>	<b>1,321,167.94</b>	<b>93,514.38</b>
Resource Room/Resource Center:					
Salaries of Teachers	7,907,397.00	41,449.00	7,948,846.00	7,440,382.07	508,463.93
Other Salaries for Instruction	1,202,011.19	(10,675.00)	1,191,336.19	1,129,344.26	61,991.93
Purchased Professional-Educational Services	336,856.00	(331,516.00)	5,340.00	-	5,340.00
Purchased Technical Services	-	-	-	-	-
Other Purchased Services (400-500 series)	5,000.00	-	5,000.00	-	5,000.00
General Supplies	178,217.00	(255.00)	177,962.00	149,013.11	28,948.89
Textbooks	9,320.00	-	9,320.00	795.14	8,524.86
Other Objects	27,730.00	(250.00)	27,480.00	9,967.80	17,512.20
<b>Total Resource Room/Resource Center</b>	<b>9,666,531.19</b>	<b>(301,247.00)</b>	<b>9,365,284.19</b>	<b>8,729,502.38</b>	<b>635,781.81</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, 2016**

DISTRICT WIDE

			2016		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Autism:					
Salaries of Teachers	885,143.00	62,009.62	\$ 947,152.62	772,943.22	\$ 174,209.40
Other Salaries for Instruction	642,176.95	10,187.26	652,364.21	606,512.04	45,852.17
Purchased Professional-Educational Services	304,384.00	(213,364.00)	91,020.00	-	91,020.00
Other Purchased Services (400-500 series)	3,900.00	-	3,900.00	754.39	3,145.61
General Supplies	55,530.00	5.00	55,535.00	48,153.00	7,382.00
Textbooks	2,900.00	-	2,900.00	400.00	2,500.00
Other Objects	10,200.00	-	10,200.00	6,981.77	3,218.23
Total Autism	<u>1,904,233.95</u>	<u>(141,162.12)</u>	<u>1,763,071.83</u>	<u>1,435,744.42</u>	<u>327,327.41</u>
Total Special Education - Instruction	<u>18,307,777.73</u>	<u>(553,841.72)</u>	<u>17,753,936.01</u>	<u>16,368,118.21</u>	<u>1,385,817.80</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	2,809,801.00	93,996.00	2,903,797.00	2,667,131.24	236,665.76
General Supplies	13,450.00	(1,608.34)	11,841.66	8,977.39	2,864.27
Total Basic Skills/Remedial - Instruction	<u>2,823,251.00</u>	<u>92,387.66</u>	<u>2,915,638.66</u>	<u>2,676,108.63</u>	<u>239,530.03</u>
Bilingual Education - Instruction:					
Salaries of Teachers	2,724,448.00	71,508.90	2,795,956.90	2,620,059.14	175,897.76
Other Salaries for Instruction	88,426.00	18,400.00	106,826.00	88,455.52	18,370.48
General Supplies	44,050.00	(1,012.89)	43,037.11	34,947.28	8,089.83
Total Bilingual Education - Instruction	<u>2,856,924.00</u>	<u>88,896.01</u>	<u>2,945,820.01</u>	<u>2,743,461.94</u>	<u>202,358.07</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	310,781.00	3,049.00	313,830.00	286,925.25	26,904.75
Purchased Services	29,400.00	11,000.00	40,400.00	37,590.81	2,809.19
Supplies & Materials	25,350.00	(13,423.20)	11,926.80	10,086.08	1,840.72
Other Objects	-	-	-	-	-
Total School Sponsored Cocurricular Activities - Instruction	<u>365,531.00</u>	<u>625.80</u>	<u>366,156.80</u>	<u>334,602.14</u>	<u>31,554.66</u>
School Sponsored Athletics - Instruction:					
Salaries	610,727.85	4,723.00	615,450.85	608,676.30	6,774.55
Purchased Services (300-500 Series)	140,988.00	(16,475.35)	124,512.65	124,512.56	0.09
Supplies & Materials	69,838.00	33,596.84	103,434.84	101,434.74	2,000.10
Other Objects	7,350.00	(4,417.00)	2,933.00	2,775.00	158.00
Total School Sponsored Athletics - Instruction	<u>828,903.85</u>	<u>17,427.49</u>	<u>846,331.34</u>	<u>837,398.60</u>	<u>8,932.74</u>
Other Instructional Programs - Instruction:					
Salaries	89,225.00	5,539.10	94,764.10	86,216.10	8,548.00
	<u>89,225.00</u>	<u>5,539.10</u>	<u>94,764.10</u>	<u>86,216.10</u>	<u>8,548.00</u>
Total Instruction	<u>64,172,182.57</u>	<u>(486,000.94)</u>	<u>63,686,181.63</u>	<u>60,524,638.42</u>	<u>3,161,543.21</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	540,628.00	(13,001.00)	527,627.00	494,417.23	33,209.77
Salaries of Drop-Out Prevention Officer/Coordinator	65,983.00	-	65,983.00	65,983.00	-
Other Purchased Services (400-500 series)	350.00	-	350.00	309.48	40.52
Supplies and Materials	500.00	(500.00)	-	-	-
Total Attendance and Social Work Services	<u>607,461.00</u>	<u>(13,501.00)</u>	<u>593,960.00</u>	<u>560,709.71</u>	<u>33,250.29</u>
Health Services:					
Salaries	1,215,612.00	54,682.00	1,270,294.00	1,246,342.67	23,951.33
Salaries of Social Services Coordinators	999,458.00	(29,195.40)	970,262.60	930,646.89	39,615.71
Purchased Professional/Technical Services	2,100.00	(100.00)	2,000.00	-	2,000.00
Other Purchased Services (400-500 series)	7,532.00	(368.88)	7,163.12	4,546.41	2,616.71
Supplies and Materials	68,474.00	(2,060.26)	66,413.74	53,303.21	13,110.53
Other Objects	100.00	-	100.00	-	100.00
Total Health Services	<u>2,293,276.00</u>	<u>22,957.46</u>	<u>2,316,233.46</u>	<u>2,234,839.18</u>	<u>81,394.28</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	2,651,101.14	57,170.00	2,708,271.14	2,661,350.77	46,920.37
Salaries of Secretarial and Clerical Assistants	90,963.00	5,400.00	96,363.00	92,397.89	3,965.11
Other Salaries	223,395.00	1,101.00	224,496.00	213,055.37	11,440.63
Other Purchased Services (400-500 series)	7,470.00	635.00	8,105.00	5,999.13	2,105.87
Supplies and Materials	27,640.00	(2,640.30)	24,999.70	15,733.43	9,266.27
Other Objects	-	-	-	-	-
Total Undistributed Expenditures - Guidance	<u>3,000,569.14</u>	<u>61,665.70</u>	<u>3,062,234.84</u>	<u>2,988,536.59</u>	<u>73,698.25</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, 2016

DISTRICT WIDE

			2016		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	964,976.00	(36,992.00)	927,984.00	886,175.85	41,808.15
Other Purchased Services	10,303.00	2,450.00	12,753.00	11,523.04	1,229.96
Supplies and Materials	134,564.19	(34,141.35)	100,422.84	70,751.11	29,671.73
Other Objects	-	-	-	-	-
Total Educational Media Services/School Library	<u>1,109,843.19</u>	<u>(68,683.35)</u>	<u>1,041,159.84</u>	<u>968,450.00</u>	<u>72,709.84</u>
Instructional Staff Training Services:					
Purchased Professional - Educational Services	-	1,100.00	1,100.00	1,100.00	-
Other Purchased Services	-	1,600.00	1,600.00	425.00	1,175.00
Total Instructional Staff Training Services	<u>-</u>	<u>2,700.00</u>	<u>2,700.00</u>	<u>1,525.00</u>	<u>1,175.00</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	3,424,461.63	675.12	3,425,136.75	3,280,909.81	144,226.94
Salaries of Secretarial and Clerical Assistants	1,549,029.52	31,637.20	1,580,666.72	1,476,646.69	104,020.03
Other Purchased Services	115,077.00	(2,580.40)	112,496.60	97,900.20	14,596.40
Supplies and Materials	231,200.07	(27,549.16)	203,650.91	190,759.81	12,891.10
Other Objects	23,700.00	4,000.00	27,700.00	25,496.00	2,204.00
Total Support Services School Administration	<u>5,343,468.22</u>	<u>6,182.76</u>	<u>5,349,650.98</u>	<u>5,071,712.51</u>	<u>277,938.47</u>
Other Operating and Maintenance of Plant					
Salaries	395,750.72	(701.00)	395,049.72	352,843.09	42,206.63
General Supplies	10,050.00	-	10,050.00	9,496.64	553.36
Total Other Operations and Maintenance of Plant Services	<u>405,800.72</u>	<u>(701.00)</u>	<u>405,099.72</u>	<u>362,339.73</u>	<u>42,759.99</u>
Undistributed Expenditures - Security					
Salaries	1,056,347.90	5,448.00	1,061,795.90	1,007,738.56	54,057.34
General Supplies	50,200.00	(5,868.88)	44,331.12	23,491.43	20,839.69
Total Undistributed Expenditures - Security	<u>1,106,547.90</u>	<u>(420.88)</u>	<u>1,106,127.02</u>	<u>1,031,229.99</u>	<u>74,897.03</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>1,512,348.62</u>	<u>(1,121.88)</u>	<u>1,511,226.74</u>	<u>1,393,569.72</u>	<u>117,657.02</u>
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	1,000.00	(1,000.00)	-	-	-
Total Student Transportation Services	<u>1,000.00</u>	<u>(1,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undistributed Expenditures Before Unallocated Benefits	<u>13,867,966.17</u>	<u>9,199.69</u>	<u>13,877,165.86</u>	<u>13,219,342.71</u>	<u>657,823.15</u>
Unallocated Benefits:					
Group Insurance	25,120,290.00	(13,756.96)	25,106,533.04	25,095,820.27	10,712.77
Total Personal Services - Employee Benefits	<u>25,120,290.00</u>	<u>(13,756.96)</u>	<u>25,106,533.04</u>	<u>25,095,820.27</u>	<u>10,712.77</u>
Total Undistributed Expenditures	<u>38,988,256.17</u>	<u>(4,557.27)</u>	<u>38,983,698.90</u>	<u>38,315,162.98</u>	<u>668,535.92</u>
Total General Current Expense	<u>103,160,438.74</u>	<u>(490,558.21)</u>	<u>102,669,880.53</u>	<u>98,839,801.40</u>	<u>3,830,079.13</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, 2016

DISTRICT WIDE

			2016		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Capital Outlay:					
Equipment:					
Grades 1 - 5	173,777.89	-	\$ 173,777.89	173,777.89	\$ -
Grades 6-8	80,008.16	3,400.00	83,408.16	83,388.26	19.90
Grades 9-12	168,619.51	25,169.00	193,788.51	192,924.51	864.00
Total Equipment	<u>422,405.56</u>	<u>28,569.00</u>	<u>450,974.56</u>	<u>450,090.66</u>	<u>883.90</u>
Total Capital Outlay	<u>422,405.56</u>	<u>28,569.00</u>	<u>450,974.56</u>	<u>450,090.66</u>	<u>883.90</u>
Total School Based Expenditures	<u>103,582,844.30</u>	<u>(461,989.21)</u>	<u>103,120,855.09</u>	<u>99,289,892.06</u>	<u>3,830,963.03</u>
Other Financing Sources:					
Operating Transfer In	<u>102,924,350.04</u>	<u>(461,989.21)</u>	<u>102,462,360.83</u>	<u>98,672,024.29</u>	<u>\$ (3,790,336.54)</u>
Total Other Financing Sources	<u>102,924,350.04</u>	<u>(461,989.21)</u>	<u>102,462,360.83</u>	<u>98,672,024.29</u>	<u>(3,790,336.54)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(658,494.26)	-	(658,494.26)	(617,867.77)	40,626.49
Fund Balances, July 1	<u>658,494.26</u>	<u>-</u>	<u>658,494.26</u>	<u>658,494.26</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 40,626.49</u>	<u>\$ 40,626.49</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, 2016**

SCHOOL: VINELAND HIGH SCHOOL

			2016		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	\$ 9,879,010.65	\$ (4,200.00)	\$ 9,874,810.65	\$ 9,806,218.21	\$ 68,592.44
Other Salaries for Instruction	75,982.00		75,982.00	71,158.05	4,823.95
General Supplies	413,957.17	30,080.79	444,037.96	229,012.46	215,025.50
Textbooks	44,000.00	(24,700.00)	19,300.00	19,060.62	239.38
<b>Total Regular Programs - Instruction</b>	<b>10,412,949.82</b>	<b>1,180.79</b>	<b>10,414,130.61</b>	<b>10,125,449.34</b>	<b>288,681.27</b>
<b>Special Education - Instruction:</b>					
Cognitive - Mild:					
Salaries of Teachers	198,122.00	(20,600.00)	177,522.00	143,438.00	34,084.00
Other Salaries for Instruction	124,107.05	21,500.00	145,607.05	136,265.48	9,341.57
Other Purchased Services (400-500 series)	64,680.00	(60,680.00)	4,000.00		4,000.00
General Supplies	8,650.00		8,650.00	5,923.06	2,726.94
Textbooks	3,000.00		3,000.00	2,887.00	113.00
Other Objects	1,900.00		1,900.00	1,537.62	362.38
<b>Total Cognitive - Mild</b>	<b>400,459.05</b>	<b>(59,780.00)</b>	<b>340,679.05</b>	<b>290,051.16</b>	<b>50,627.89</b>
Cognitive - Moderate:					
Salaries of Teachers	147,778.00	800.00	148,578.00	147,912.00	666.00
Other Salaries for Instruction	178,677.67	(15,233.60)	163,444.07	156,205.72	7,238.35
Purchased Professional-Educational Services	30,340.00	(30,340.00)	-		-
Other Purchased Services (400-500 series)	3,500.00		3,500.00		3,500.00
General Supplies	3,500.00		3,500.00	2,155.50	1,344.50
Textbooks	800.00		800.00		800.00
Other Objects	2,000.00		2,000.00	1,563.48	436.52
<b>Total Cognitive - Moderate</b>	<b>366,595.67</b>	<b>(44,773.60)</b>	<b>321,822.07</b>	<b>307,836.70</b>	<b>13,985.37</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	523,047.00		523,047.00	458,930.07	64,116.93
Other Salaries for Instruction	228,025.00		228,025.00	190,635.98	37,389.02
Other Purchased Services (400-500 series)	5,000.00		5,000.00	1,240.00	3,760.00
General Supplies	12,400.00		12,400.00	4,436.70	7,963.30
Textbooks	6,000.00		6,000.00	1,495.39	4,504.61
Other Objects	1,200.00		1,200.00	698.51	501.49
<b>Total Learning and/or Language Disabilities</b>	<b>775,672.00</b>	<b>-</b>	<b>775,672.00</b>	<b>657,436.65</b>	<b>118,235.35</b>
<b>Auditory Impairments:</b>					
Salaries of Teachers	70,878.00	367.00	71,245.00	71,145.00	100.00
Other Salaries for Instruction	278,226.12	30,933.00	309,159.12	307,477.66	1,681.46
Other Purchased Services (400-500 series)	1,500.00		1,500.00		1,500.00
General Supplies	2,000.00		2,000.00	76.66	1,923.34
Textbooks	1,000.00		1,000.00		1,000.00
Other Objects			-		-
<b>Total Auditory Impairments</b>	<b>353,604.12</b>	<b>31,300.00</b>	<b>384,904.12</b>	<b>378,699.32</b>	<b>6,204.80</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	334,522.00	(17,371.00)	317,151.00	270,128.38	\$ 47,022.62
Other Salaries for Instruction	111,530.00	49,375.00	160,905.00	160,554.86	350.14
Purchased Professional-Educational Services	60,680.00	(60,680.00)	-		-
Other Purchased Services (400-500 series)	3,750.00		3,750.00	567.50	3,182.50
General Supplies	6,000.00		6,000.00	4,769.86	1,230.14
Textbooks	4,000.00		4,000.00	3,758.85	241.15
Other Objects	5,000.00		5,000.00	3,936.17	1,063.83
<b>Total Behavioral Disabilities</b>	<b>525,482.00</b>	<b>(28,676.00)</b>	<b>496,806.00</b>	<b>443,715.62</b>	<b>53,090.38</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	3,148,552.00	(15.00)	3,148,537.00	2,786,351.94	362,185.06
Other Salaries for Instruction	525,170.19	(37,689.00)	487,481.19	456,139.70	31,341.49
Other Purchased Services (400-500 series)	5,000.00		5,000.00		5,000.00
General Supplies	25,800.00		25,800.00	23,835.21	1,964.79
Textbooks	9,000.00		9,000.00	475.14	8,524.86
Other Objects	6,600.00		6,600.00	2,771.15	3,828.85
<b>Total Resource Room/Resource Center</b>	<b>3,720,122.19</b>	<b>(37,704.00)</b>	<b>3,682,418.19</b>	<b>3,269,573.14</b>	<b>412,845.05</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, 2016**

SCHOOL: VINELAND HIGH SCHOOL

	2016		ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Autism:				
Salaries of Teachers	195,063.00		140,679.00	54,384.00
Other Salaries for Instruction	101,806.95	-	100,109.09	1,697.86
Purchased Professional-Educational Services	60,680.00	(60,680.00)	-	-
Other Purchased Services (400-500 series)	1,000.00		1,000.00	1,000.00
General Supplies	3,550.00		3,376.39	173.61
Textbooks	2,500.00		2,500.00	2,500.00
Other Objects	2,000.00		1,367.71	632.29
Total Autism	<u>366,599.95</u>	<u>(60,680.00)</u>	<u>245,532.19</u>	<u>60,387.76</u>
Total Special Education - Instruction	<u>6,508,534.98</u>	<u>(200,313.60)</u>	<u>5,592,844.78</u>	<u>715,376.60</u>
Bilingual Education - Instruction:				
Salaries of Teachers	384,368.00		330,485.00	53,883.00
General Supplies	5,500.00		590.28	4,909.72
Total Bilingual Education - Instruction	<u>389,868.00</u>	<u>-</u>	<u>331,075.28</u>	<u>58,792.72</u>
School Sponsored Cocurricular Activities - Instruction:				
Salaries	129,012.00	2,873.00	123,820.25	8,064.75
Purchased Services	28,400.00	11,000.00	37,590.81	1,809.19
Supplies & Materials	21,000.00	(12,300.00)	8,700.00	20.00
Total School Sponsored Cocurricular Activities - Instruction	<u>178,412.00</u>	<u>1,573.00</u>	<u>170,091.06</u>	<u>9,893.94</u>
School Sponsored Athletics - Instruction:				
Salaries	590,247.85	5,196.00	593,316.30	2,127.55
Purchased Services (300-500 Series)	140,988.00	(16,475.35)	124,512.56	0.09
Supplies & Materials	67,338.00	33,623.35	100,961.25	0.10
Other Objects	7,350.00	(4,417.00)	2,933.00	158.00
Total School Sponsored Athletics - Instruction	<u>805,923.85</u>	<u>17,927.00</u>	<u>821,565.11</u>	<u>2,285.74</u>
Other Instructional Programs - Instruction:				
Salaries	27,675.00	5,000.00	27,940.00	4,735.00
	<u>27,675.00</u>	<u>5,000.00</u>	<u>27,940.00</u>	<u>4,735.00</u>
Total Instruction	<u>18,323,363.65</u>	<u>(174,632.81)</u>	<u>17,068,965.57</u>	<u>1,079,765.27</u>
Undistributed Expenditures:				
Attendance and Social Work Services:				
Salaries	233,530.00	-	231,215.07	2,314.93
Salaries of Drop-Out Prevention Officer/Coordinator	65,983.00		65,983.00	-
Other Purchased Services (400-500 series)	350.00		309.48	40.52
Total Attendance and Social Work Services	<u>299,863.00</u>	<u>-</u>	<u>297,507.55</u>	<u>2,355.45</u>
Health Services:				
Salaries	384,371.00	33,600.00	397,088.50	20,882.50
Salaries of Social Services Coordinators	203,987.00	(33,600.00)	131,230.00	39,157.00
Purchased Professional/Technical Services	300.00		300.00	300.00
Other Purchased Services (400-500 series)	2,528.00		2,228.52	299.48
Supplies and Materials	16,640.00		11,430.21	5,209.79
Total Health Services	<u>607,826.00</u>	<u>-</u>	<u>541,977.23</u>	<u>65,848.77</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, 2016**

SCHOOL: VINELAND HIGH SCHOOL

	2016				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	\$ 789,652.14	\$ (6,134.00)	\$ 783,518.14	\$ 776,172.49	\$ 7,345.65
Salaries of Secretarial and Clerical Assistants	90,963.00	5,400.00	96,363.00	92,397.89	3,965.11
Other Purchased Services (400-500 series)	2,423.00		2,423.00	1,817.04	605.96
Supplies and Materials	9,500.00		9,500.00	3,782.82	5,717.18
Total Undistributed Expenditures - Guidance	892,538.14	(734.00)	891,804.14	874,170.24	17,633.90
Educational Media Services/School Library:					
Salaries	136,664.00	734.00	137,398.00	137,398.00	-
Other Purchased Services	2,106.00	400.00	2,506.00	2,222.72	283.28
Supplies and Materials	24,013.19	(400.00)	23,613.19	21,320.12	2,293.07
Total Educational Media Services/School Library	162,783.19	734.00	163,517.19	160,940.84	2,576.35
Support Services School Administration:					
Salaries of Principals/Assistant Principals	804,034.00		804,034.00	695,544.14	108,489.86
Salaries of Secretarial and Clerical Assistants	390,532.36		390,532.36	340,054.84	50,477.52
Other Purchased Services	31,893.00	(4,166.40)	27,726.60	24,535.26	3,191.34
Supplies and Materials	67,086.77	(3,179.00)	63,907.77	61,368.92	2,538.85
Other Objects	21,500.00	4,000.00	25,500.00	25,496.00	4.00
Total Support Services School Administration	1,315,046.13	(3,345.40)	1,311,700.73	1,146,999.16	164,701.57
Other Operating and Maintenance of Plant					
Salaries	43,734.50		43,734.50	37,439.33	6,295.17
General Supplies	10,050.00		10,050.00	9,496.64	553.36
Total Other Operations and Maintenance of Plant Services	53,784.50	-	53,784.50	46,935.97	6,848.53
Undistributed Expenditures - Security					
Salaries	439,596.90	-	439,596.90	429,304.34	10,292.56
General Supplies	17,850.00		17,850.00	4,167.67	13,682.33
Total Undistributed Expenditures - Security	457,446.90	-	457,446.90	433,472.01	23,974.89
Total Undist. Expend-Oper & Maint of Plant Serv.	511,231.40	-	511,231.40	480,407.98	30,823.42
Undistributed Expenditures Before Unallocated Benefits	3,789,287.86	(3,345.40)	3,785,942.46	3,502,003.00	283,939.46
Unallocated Benefits:					
Group Insurance	6,982,300.00		6,982,300.00	6,982,300.00	-
Total Personal Services - Employee Benefits	6,982,300.00	-	6,982,300.00	6,982,300.00	-
Total Undistributed Expenditures	10,771,587.86	(3,345.40)	10,768,242.46	10,484,303.00	283,939.46
Total General Current Expense	29,094,951.51	(177,978.21)	28,916,973.30	27,553,268.57	1,363,704.73
Capital Outlay:					
Equipment:					
Grades 9-12	168,619.51	25,169.00	193,788.51	192,924.51	864.00
Total Equipment	168,619.51	25,169.00	193,788.51	192,924.51	864.00
Total Capital Outlay	168,619.51	25,169.00	193,788.51	192,924.51	864.00
Total School Based Expenditures	29,263,571.02	(152,809.21)	29,110,761.81	27,746,193.08	1,364,568.73
Other Financing Sources:					
Operating Transfer In	\$ 29,063,859.02	\$ (152,809.21)	\$ 28,911,049.81	\$ 27,559,390.44	\$ (1,351,659.37)
Total Other Financing Sources	29,063,859.02	(152,809.21)	28,911,049.81	27,559,390.44	(1,351,659.37)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(199,712.00)	-	(199,712.00)	(186,802.64)	12,909.36
Fund Balances, July 1	199,712.00	-	199,712.00	199,712.00	-
Fund Balances, June 30	\$ -	\$ -	\$ (0.00)	\$ 12,909.36	\$ 12,909.36

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, 2016**

SCHOOL: LANDIS INTERMEDIATE SCHOOL

			2016		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,218,550.89	\$ (13,772.00)	\$ 2,204,778.89	\$ 2,152,418.19	\$ 52,360.70
Other Salaries for Instruction			-		-
Other Purchased Services	22,156.00		22,156.00	19,486.22	2,669.78
General Supplies	88,637.34	24,973.00	113,610.34	86,992.45	26,617.89
Textbooks	1,500.00		1,500.00	278.10	1,221.90
Total Regular Programs - Instruction	<u>2,330,844.23</u>	<u>11,201.00</u>	<u>2,342,045.23</u>	<u>2,259,174.96</u>	<u>82,870.27</u>
Behavioral Disabilities:					
Salaries of Teachers	55,118.00	(35,500.00)	19,618.00	18,975.41	\$ 642.59
Other Salaries for Instruction	46,184.00	80.00	46,264.00	42,601.05	3,662.95
Other Purchased Services (400-500 series)	400.00		400.00		400.00
General Supplies	4,280.00		4,280.00	4,219.00	61.00
Other Objects	1,200.00		1,200.00	474.71	725.29
Total Behavioral Disabilities	<u>107,182.00</u>	<u>(35,420.00)</u>	<u>71,762.00</u>	<u>66,270.17</u>	<u>5,491.83</u>
Resource Room/Resource Center:					
Salaries of Teachers	418,500.00	2,319.00	420,819.00	418,719.00	2,100.00
Other Salaries for Instruction	46,702.00	22,475.00	69,177.00	69,176.00	1.00
Purchased Professional-Educational Services	30,340.00	(25,000.00)	5,340.00		5,340.00
General Supplies	16,300.00		16,300.00	16,300.00	-
Textbooks			-		-
Other Objects	2,100.00		2,100.00	707.09	1,392.91
Total Resource Room/Resource Center	<u>513,942.00</u>	<u>(206.00)</u>	<u>513,736.00</u>	<u>504,902.09</u>	<u>8,833.91</u>
Total Special Education - Instruction	<u>621,124.00</u>	<u>(35,626.00)</u>	<u>585,498.00</u>	<u>571,172.26</u>	<u>14,325.74</u>
Bilingual Education - Instruction					
Salaries of Teachers	468,225.00	(6,945.10)	461,279.90	439,352.04	21,927.86
General Supplies	4,000.00		4,000.00	3,408.77	591.23
Total Bilingual Education - Instruction	<u>472,225.00</u>	<u>(6,945.10)</u>	<u>465,279.90</u>	<u>442,760.81</u>	<u>22,519.09</u>
School-Sponsored Co/Extra-Curr. Activities - Instruction					
Salaries	16,830.00		16,830.00	13,118.00	3,712.00
Supplies & Materials	500.00		500.00	389.90	110.10
Total School-Sponsored Co/Extra Curr. Activities - Instruction	<u>17,330.00</u>	<u>-</u>	<u>17,330.00</u>	<u>13,507.90</u>	<u>3,822.10</u>
Other Instructional Programs - Instruction					
Salaries	5,120.00	(473.00)	4,647.00	3,840.00	807.00
Supplies & Materials	500.00		500.00		500.00
Total Other Instructional Programs - Instruction	<u>5,620.00</u>	<u>(473.00)</u>	<u>5,147.00</u>	<u>3,840.00</u>	<u>1,307.00</u>
Before/After School Programs - Instruction					
Salaries	12,800.00	539.10	13,339.10	13,338.60	0.50
Total Before/After School Programs - Instruction	<u>12,800.00</u>	<u>539.10</u>	<u>13,339.10</u>	<u>13,338.60</u>	<u>0.50</u>
	<u>3,459,943.23</u>	<u>(31,304.00)</u>	<u>3,428,639.23</u>	<u>3,303,794.53</u>	<u>124,844.70</u>
Health Services:					
Salaries	64,294.00	477.00	64,771.00	64,771.00	-
Salaries of Social Services Coordinators	57,468.00	367.00	57,835.00	57,835.00	-
Other Purchased Services (400-500 series)	100.00		100.00		100.00
Supplies and Materials	2,700.00	1,400.00	4,100.00	3,922.53	177.47
Total Health Services	<u>124,562.00</u>	<u>2,244.00</u>	<u>126,806.00</u>	<u>126,528.53</u>	<u>277.47</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	184,740.00	46,041.00	230,781.00	230,780.50	0.50
Other Salaries			-		-
Other Purchased Services (400-500 series)	1,233.00		1,233.00	960.58	272.42
Supplies and Materials	500.00		500.00	403.21	96.79
Total Undistributed Expenditures - Guidance	<u>186,473.00</u>	<u>46,041.00</u>	<u>232,514.00</u>	<u>232,144.29</u>	<u>369.71</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, 2016**

SCHOOL: LANDIS INTERMEDIATE SCHOOL

			2016		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 73,717.00	\$ 367.00	\$ 74,084.00	\$ 74,084.00	\$ -
Supplies and Materials	10,000.00	(2,930.00)	7,070.00	6,643.96	426.04
Total Educational Media Services/School Library	<u>83,717.00</u>	<u>(2,563.00)</u>	<u>81,154.00</u>	<u>80,727.96</u>	<u>426.04</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	224,624.11	(7,000.00)	217,624.11	195,472.10	22,152.01
Salaries of Secretarial and Clerical Assistants	125,999.16	7,097.00	133,096.16	132,225.76	870.40
Other Purchased Services	6,843.00		6,843.00	5,885.91	957.09
Supplies and Materials	15,522.00	(9,677.00)	5,845.00	5,844.68	0.32
Total Support Services School Administration	<u>372,988.27</u>	<u>(9,580.00)</u>	<u>363,408.27</u>	<u>339,428.45</u>	<u>23,979.82</u>
Undistributed Expenditures - Security					
Salaries	86,741.00	(8,571.00)	78,170.00	67,648.68	10,521.32
General Supplies	5,500.00	(2,598.00)	2,902.00	1,389.38	1,512.62
Total Undistributed Expenditures - Security	<u>92,241.00</u>	<u>(11,169.00)</u>	<u>81,072.00</u>	<u>69,038.06</u>	<u>12,033.94</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>92,241.00</u>	<u>(11,169.00)</u>	<u>81,072.00</u>	<u>69,038.06</u>	<u>12,033.94</u>
Undistributed Expenditures Before Unallocated Benefits	<u>859,981.27</u>	<u>24,973.00</u>	<u>884,954.27</u>	<u>847,867.29</u>	<u>37,086.98</u>
Unallocated Benefits:					
Group Insurance	1,375,550.00		1,375,550.00	1,375,550.00	-
Total Personal Services - Employee Benefits	<u>1,375,550.00</u>	<u>-</u>	<u>1,375,550.00</u>	<u>1,375,550.00</u>	<u>-</u>
	<u>2,235,531.27</u>	<u>24,973.00</u>	<u>2,260,504.27</u>	<u>2,223,417.29</u>	<u>37,086.98</u>
	<u>5,695,474.50</u>	<u>(6,331.00)</u>	<u>5,689,143.50</u>	<u>5,527,211.82</u>	<u>161,931.68</u>
Equipment:					
Grades 6-8	35,770.83		35,770.83	35,770.83	-
Total Equipment	<u>35,770.83</u>	<u>-</u>	<u>35,770.83</u>	<u>35,770.83</u>	<u>-</u>
Total Capital Outlay	<u>35,770.83</u>	<u>-</u>	<u>35,770.83</u>	<u>35,770.83</u>	<u>-</u>
Total School Based Expenditures	<u>5,731,245.33</u>	<u>(6,331.00)</u>	<u>5,724,914.33</u>	<u>5,562,982.65</u>	<u>161,931.68</u>
Total Capital Outlay					
Operating Transfer In	\$ 5,690,328.00	\$ (6,331.00)	\$ 5,683,997.00	\$ 5,522,065.32	\$ (161,931.68)
Total Other Financing Sources	<u>5,690,328.00</u>	<u>(6,331.00)</u>	<u>5,683,997.00</u>	<u>5,522,065.32</u>	<u>(161,931.68)</u>
(Under) Expenditures and Other Financing (Uses)	(40,917.33)	-	(40,917.33)	(40,917.33)	0.00
Fund Balances, July 1	<u>40,917.33</u>	<u>-</u>	<u>40,917.33</u>	<u>40,917.33</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ 0.00</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, 2016**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	2016				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,492,865.32	\$ 41,283.00	\$ 2,534,148.32	\$ 2,471,616.04	\$ 62,532.28
Other Purchased Services	28,085.00		28,085.00	20,390.39	7,694.61
General Supplies	123,250.70	25,445.00	148,695.70	135,774.04	12,921.66
Textbooks	1,000.00		1,000.00	206.03	793.97
Total Regular Programs - Instruction	<u>2,645,201.02</u>	<u>66,728.00</u>	<u>2,711,929.02</u>	<u>2,627,986.50</u>	<u>83,942.52</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	225,229.00	(24,722.00)	200,507.00	198,014.35	2,492.65
Other Salaries for Instruction	95,468.00	(44,000.00)	51,468.00	49,445.38	2,022.62
Other Purchased Services (400-500 series)	750.00		750.00	135.08	614.92
General Supplies	11,100.00		11,100.00	11,100.00	-
Other Objects	900.00		900.00	466.95	433.05
Total Learning and/or Language Disabilities	<u>333,447.00</u>	<u>(68,722.00)</u>	<u>264,725.00</u>	<u>259,161.76</u>	<u>5,563.24</u>
Behavioral Disabilities:					
Salaries of Teachers	56,818.00	55,252.00	112,070.00	111,470.00	600.00
Other Salaries for Instruction	42,152.00	22,884.00	65,036.00	64,612.14	423.86
Other Purchased Services (400-500 series)	400.00	700.00	1,100.00	691.01	408.99
General Supplies	4,280.00	(700.00)	3,580.00	3,369.86	210.14
Other Objects	1,200.00		1,200.00	1,095.19	104.81
Total Behavioral Disabilities	<u>104,850.00</u>	<u>78,136.00</u>	<u>182,986.00</u>	<u>181,238.20</u>	<u>1,747.80</u>
Resource Room/Resource Center:					
Salaries of Teachers	825,184.00	(61,622.00)	763,562.00	763,562.00	-
Other Salaries for Instruction	171,117.00	9,782.00	180,899.00	180,149.80	749.20
Purchased Professional-Educational Services	91,020.00	(91,020.00)	-	-	-
General Supplies	25,200.00		25,200.00	15,628.76	9,571.24
Other Objects	3,600.00		3,600.00	219.99	3,380.01
Total Resource Room/Resource Center	<u>1,116,121.00</u>	<u>(142,860.00)</u>	<u>973,261.00</u>	<u>959,560.55</u>	<u>13,700.45</u>
Autism:					
Salaries of Teachers	174,445.00	1,101.00	175,546.00	174,546.00	1,000.00
Other Salaries for Instruction	147,731.00	(15,888.00)	131,843.00	123,539.20	8,303.80
Other Purchased Services (400-500 series)	800.00		800.00	562.34	237.66
General Supplies	15,500.00		15,500.00	10,306.70	5,193.30
Other Objects	3,200.00		3,200.00	2,497.29	702.71
Total Autism	<u>341,676.00</u>	<u>(14,787.00)</u>	<u>326,889.00</u>	<u>311,451.53</u>	<u>15,437.47</u>
Total Special Education - Instruction	<u>1,896,094.00</u>	<u>(148,233.00)</u>	<u>1,747,861.00</u>	<u>1,711,412.04</u>	<u>36,448.96</u>
Bilingual Education - Instruction:					
Salaries of Teachers		55,235.00	55,235.00	55,235.00	-
Total Bilingual Education - Instruction	<u>-</u>	<u>55,235.00</u>	<u>55,235.00</u>	<u>55,235.00</u>	<u>-</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	19,565.00		19,565.00	17,181.00	2,384.00
Purchased Services	1,000.00		1,000.00		1,000.00
Supplies & Materials	1,000.00		1,000.00	639.98	360.02
Other Objects			-		-
Total School Sponsored Cocurricular Activities - Instruction	<u>21,565.00</u>	<u>-</u>	<u>21,565.00</u>	<u>17,820.98</u>	<u>3,744.02</u>
School Sponsored Athletics - Instruction:					
Salaries	5,120.00		5,120.00	5,120.00	-
Supplies & Materials	500.00		500.00		500.00
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	18,286.25	163.75
Total Before/After School Programs - Instruction	<u>18,450.00</u>	<u>-</u>	<u>18,450.00</u>	<u>18,286.25</u>	<u>163.75</u>
Total Instruction	<u>4,586,930.02</u>	<u>(26,270.00)</u>	<u>4,560,660.02</u>	<u>4,435,860.77</u>	<u>124,799.25</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, 2016**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	2016				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 22,127.00	\$ 1,206.00	\$ 23,333.00	\$ 23,332.95	\$ 0.05
Salaries of Drop-Out Prevention Officer/Coordinator			-		-
Total Attendance and Social Work Services	<u>22,127.00</u>	<u>1,206.00</u>	<u>23,333.00</u>	<u>23,332.95</u>	<u>0.05</u>
Health Services:					
Salaries	66,794.00	2,446.00	69,240.00	69,239.85	0.15
Salaries of Social Services Coordinators	84,384.00	367.00	84,751.00	84,292.89	458.11
Supplies and Materials	2,900.00	(5.00)	2,895.00	1,979.20	915.80
Total Health Services	<u>154,078.00</u>	<u>2,808.00</u>	<u>156,886.00</u>	<u>155,511.94</u>	<u>1,374.06</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	160,851.00	734.00	161,585.00	161,585.00	-
Other Salaries	64,294.00	367.00	64,661.00	64,661.00	-
Other Purchased Services (400-500 series)		635.00	635.00	634.68	0.32
Supplies and Materials	750.00	5.00	755.00	753.00	2.00
Total Other Support Services - Students - Regular	<u>225,895.00</u>	<u>1,741.00</u>	<u>227,636.00</u>	<u>227,633.68</u>	<u>2.32</u>
Educational Media Services/School Library:					
Salaries	75,217.00	367.00	75,584.00	75,584.00	-
Other Purchased Services	2,895.00		2,895.00	2,457.27	437.73
Supplies and Materials	10,000.00	(10,000.00)	-		-
Total Educational Media Services/School Library	<u>88,112.00</u>	<u>(9,633.00)</u>	<u>78,479.00</u>	<u>78,041.27</u>	<u>437.73</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	249,710.68	(11,805.00)	237,905.68	237,905.28	0.40
Salaries of Secretarial and Clerical Assistants	121,900.00	742.00	122,642.00	119,564.03	3,077.97
Other Purchased Services	18,293.00	(6,272.00)	12,021.00	11,956.98	64.02
Supplies and Materials	17,500.00	(5,971.00)	11,529.00	11,528.48	0.52
Other Objects	2,200.00		2,200.00		2,200.00
Total Support Services School Administration	<u>409,603.68</u>	<u>(23,306.00)</u>	<u>386,297.68</u>	<u>380,954.77</u>	<u>5,342.91</u>
Undistributed Expenditures - Security					
Salaries	106,419.00	(22,300.00)	84,119.00	81,769.39	2,349.61
General Supplies	3,500.00		3,500.00	3,500.00	-
Total Undistributed Expenditures - Security	<u>109,919.00</u>	<u>(22,300.00)</u>	<u>87,619.00</u>	<u>85,269.39</u>	<u>2,349.61</u>
Total Undist. Expend Oper & Maint of Plant Serv.	<u>109,919.00</u>	<u>(22,300.00)</u>	<u>87,619.00</u>	<u>85,269.39</u>	<u>2,349.61</u>
Undistributed Expenditures Before Unallocated Benefits	<u>1,009,734.68</u>	<u>(49,484.00)</u>	<u>960,250.68</u>	<u>950,744.00</u>	<u>9,506.68</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, 2016**

SCHOOL: VETERAN'S MEMORIAL INTERMEDIATE SCHOOL

	2016				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Unallocated Benefits:					
Group Insurance	\$ 1,888,050.00		\$ 1,888,050.00	\$ 1,888,050.00	\$ -
Total Personal Services - Employee Benefits	<u>1,888,050.00</u>	<u>-</u>	<u>1,888,050.00</u>	<u>1,888,050.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,897,784.68</u>	<u>(49,484.00)</u>	<u>2,848,300.68</u>	<u>2,838,794.00</u>	<u>9,506.68</u>
Total General Current Expense	<u>7,484,714.70</u>	<u>(75,754.00)</u>	<u>7,408,960.70</u>	<u>7,274,654.77</u>	<u>134,305.93</u>
Capital Outlay:					
Equipment:					
Grades 6-8	27,060.11		27,060.11	27,060.11	-
Resource Room/Resource Center			-		-
Total Equipment	<u>27,060.11</u>	<u>-</u>	<u>27,060.11</u>	<u>27,060.11</u>	<u>-</u>
Total Capital Outlay	<u>27,060.11</u>	<u>-</u>	<u>27,060.11</u>	<u>27,060.11</u>	<u>-</u>
Total School Based Expenditures	<u>7,511,774.81</u>	<u>(75,754.00)</u>	<u>7,436,020.81</u>	<u>7,301,714.88</u>	<u>134,305.93</u>
Other Financing Sources:					
Operating Transfer In	\$ 7,480,398.00	\$ (75,754.00)	\$ 7,404,644.00	\$ 7,275,441.01	\$ (129,202.99)
Total Other Financing Sources	<u>7,480,398.00</u>	<u>(75,754.00)</u>	<u>7,404,644.00</u>	<u>7,275,441.01</u>	<u>(129,202.99)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(31,376.81)	-	(31,376.81)	(26,273.87)	5,102.94
Fund Balances, July 1	<u>31,376.81</u>	<u>-</u>	<u>31,376.81</u>	<u>31,376.81</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 5,102.94</u>	<u>\$ 5,102.94</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, 2016**

SCHOOL: DANE BARSE PUBLIC SCHOOL

	2016				VARIANCE ACTUAL TO BUDGE
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 190,005.00	\$ 1,200.00	\$ 191,205.00	\$ 191,106.00	\$ 99.00
Grades 1-5 Salaries of Teachers	1,167,981.50	(55,516.00)	1,112,465.50	1,032,276.85	80,188.65
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	68,084.00		68,084.00	68,072.41	11.59
Other Purchased Services	18,546.00		18,546.00	13,405.10	5,140.90
General Supplies	87,312.00	10,380.00	97,692.00	91,687.29	6,004.71
Textbooks	500.00	(200.00)	300.00		300.00
Total Regular Programs - Instruction	<u>1,532,428.50</u>	<u>(44,136.00)</u>	<u>1,488,292.50</u>	<u>1,396,547.65</u>	<u>91,744.85</u>
Resource Room/Resource Center:					
Salaries of Teachers	359,224.00	60,784.00	420,008.00	396,951.13	23,056.87
General Supplies	9,786.00		9,786.00	6,912.08	2,873.92
Other Objects	1,620.00		1,620.00		1,620.00
Total Resource Room/Resource Center	<u>370,630.00</u>	<u>60,784.00</u>	<u>431,414.00</u>	<u>403,863.21</u>	<u>27,550.79</u>
Total Special Education - Instruction	<u>370,630.00</u>	<u>60,784.00</u>	<u>431,414.00</u>	<u>403,863.21</u>	<u>27,550.79</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	277,400.00		277,400.00	139,336.00	138,064.00
General Supplies	1,500.00		1,500.00	1,322.39	177.61
Total Basic Skills/Remedial - Instruction	<u>278,900.00</u>	<u>-</u>	<u>278,900.00</u>	<u>140,658.39</u>	<u>138,241.61</u>
Bilingual Education - Instruction:					
Salaries of Teachers	58,218.00	367.00	58,585.00	58,585.00	-
General Supplies	1,000.00		1,000.00	600.54	399.46
Total Bilingual Education - Instruction	<u>59,218.00</u>	<u>367.00</u>	<u>59,585.00</u>	<u>59,185.54</u>	<u>399.46</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	12,166.00	250.00	12,416.00	11,364.00	1,052.00
Supplies & Materials	250.00	(250.00)	-		-
Total School Sponsored Cocurricular Activities - Instruction	<u>12,416.00</u>	<u>-</u>	<u>12,416.00</u>	<u>11,364.00</u>	<u>1,052.00</u>
Total Instruction	<u>2,253,592.50</u>	<u>17,015.00</u>	<u>2,270,607.50</u>	<u>2,011,618.79</u>	<u>258,988.71</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	20,700.00	(20,000.00)	700.00		700.00
Total Attendance and Social Work Services	<u>20,700.00</u>	<u>(20,000.00)</u>	<u>700.00</u>	<u>-</u>	<u>700.00</u>
Health Services:					
Salaries	60,420.00	1,017.00	61,437.00	61,437.00	-
Salaries of Social Services Coordinators	32,147.00	184.00	32,331.00	32,330.40	0.60
Other Purchased Services (400-500 series)	100.00	200.00	300.00	206.36	93.64
Supplies and Materials	4,000.00		4,000.00	3,763.97	236.03
Total Health Services	<u>96,667.00</u>	<u>1,401.00</u>	<u>98,068.00</u>	<u>97,737.73</u>	<u>330.27</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	84,384.00	367.00	84,751.00	84,751.00	-
Supplies and Materials	650.00		650.00	330.83	319.17
Total Undistributed Expenditures - Guidance	<u>85,034.00</u>	<u>367.00</u>	<u>85,401.00</u>	<u>85,081.83</u>	<u>319.17</u>
Educational Media Services/School Library:					
Salaries	28,530.50	184.00	28,714.50	14,434.60	14,279.90
Supplies and Materials	8,150.00		8,150.00	6,538.68	1,611.32
Total Educational Media Services/School Library	<u>36,680.50</u>	<u>184.00</u>	<u>36,864.50</u>	<u>20,973.28</u>	<u>15,891.22</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, 2016**

SCHOOL: DANE BARSE PUBLIC SCHOOL

	2016		ACTUAL	VARIANCE ACTUAL TO BUDGE	
	ORIGINAL BUDGET	BUDGET TRANSFERS			FINAL BUDGET
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 118,085.00	\$ 11,229.00	\$ 129,314.00	\$ 129,313.68	\$ 0.32
Salaries of Secretarial and Clerical Assistants	77,048.00	184.00	77,232.00	73,900.05	3,331.95
Other Purchased Services	3,732.00		3,732.00	2,883.80	848.20
Supplies and Materials	9,750.00		9,750.00	7,907.68	1,842.32
Total Support Services School Administration	<u>208,615.00</u>	<u>11,413.00</u>	<u>220,028.00</u>	<u>214,005.21</u>	<u>6,022.79</u>
Other Operating and Maintenance of Plant					
Salaries	30,696.00		30,696.00	30,632.80	63.20
Total Other Operations and Maintenance of Plant Services	<u>30,696.00</u>	<u>-</u>	<u>30,696.00</u>	<u>30,632.80</u>	<u>63.20</u>
Undistributed Expenditures - Security					
Salaries	25,957.00		25,957.00	25,777.00	180.00
General Supplies	1,000.00		1,000.00		1,000.00
Total Undistributed Expenditures - Security	<u>26,957.00</u>	<u>-</u>	<u>26,957.00</u>	<u>25,777.00</u>	<u>1,180.00</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>57,653.00</u>	<u>-</u>	<u>57,653.00</u>	<u>56,409.80</u>	<u>1,243.20</u>
Undistributed Expenditures Before Unallocated Benefits	<u>505,349.50</u>	<u>(6,635.00)</u>	<u>498,714.50</u>	<u>474,207.85</u>	<u>24,506.65</u>
Unallocated Benefits:					
Group Insurance	855,260.00		855,260.00	855,260.00	-
Total Personal Services - Employee Benefits	<u>855,260.00</u>	<u>-</u>	<u>855,260.00</u>	<u>855,260.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,360,609.50</u>	<u>(6,635.00)</u>	<u>1,353,974.50</u>	<u>1,329,467.85</u>	<u>24,506.65</u>
Total General Current Expense	<u>3,614,202.00</u>	<u>10,380.00</u>	<u>3,624,582.00</u>	<u>3,341,086.64</u>	<u>283,495.36</u>
Capital Outlay:					
Equipment:					
Grades 1 - 5	30,337.84		30,337.84	30,337.84	-
Total Equipment	<u>30,337.84</u>	<u>-</u>	<u>30,337.84</u>	<u>30,337.84</u>	<u>-</u>
Total Capital Outlay	<u>30,337.84</u>	<u>-</u>	<u>30,337.84</u>	<u>30,337.84</u>	<u>-</u>
Total School Based Expenditures	<u>3,644,539.84</u>	<u>10,380.00</u>	<u>3,654,919.84</u>	<u>3,371,424.48</u>	<u>283,495.36</u>
Total Capital Outlay					
Operating Transfer In	\$ 3,613,266.00	\$ 10,380.00	\$ 3,623,646.00	\$ 3,340,150.64	\$ (283,495.36)
Total Other Financing Sources	<u>3,613,266.00</u>	<u>10,380.00</u>	<u>3,623,646.00</u>	<u>3,340,150.64</u>	<u>(283,495.36)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(31,273.84)	-	(31,273.84)	(31,273.84)	-
Fund Balances, July 1	<u>31,273.84</u>	<u>-</u>	<u>31,273.84</u>	<u>31,273.84</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ -</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, 2016**

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

	2016				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 388,262.00	\$ 2,900.00	\$ 391,162.00	\$ 389,157.00	\$ 2,005.00
Grades 1-5 Salaries of Teachers	2,062,964.00	(83,498.00)	1,979,466.00	1,885,914.33	93,551.67
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	108,583.00		108,583.00	108,583.00	-
Other Purchased Services	41,107.58		41,107.58	25,702.45	15,405.13
General Supplies	220,042.94	19,654.00	239,696.94	157,575.51	82,121.43
Textbooks	1,000.00		1,000.00		1,000.00
Total Regular Programs - Instruction	<u>2,821,959.52</u>	<u>(60,944.00)</u>	<u>2,761,015.52</u>	<u>2,566,932.29</u>	<u>194,083.23</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	353,813.00	1,835.00	355,648.00	354,148.00	1,500.00
Other Salaries for Instruction	194,010.00		194,010.00	185,357.00	8,653.00
Other Purchased Services (400-500 series)	300.00		300.00		300.00
General Supplies	21,955.00		21,955.00	14,179.59	7,775.41
Other Objects	2,250.00		2,250.00	1,621.03	628.97
Total Learning and/or Language Disabilities	<u>572,328.00</u>	<u>1,835.00</u>	<u>574,163.00</u>	<u>555,305.62</u>	<u>18,857.38</u>
Resource Room/Resource Center:					
Salaries of Teachers	413,222.00		413,222.00	330,373.00	82,849.00
Other Salaries for Instruction	44,948.00		44,948.00	22,474.00	22,474.00
General Supplies	9,786.00		9,786.00	2,947.33	6,838.67
Other Objects	1,620.00		1,620.00	684.60	935.40
Total Resource Room/Resource Center	<u>469,576.00</u>	<u>-</u>	<u>469,576.00</u>	<u>356,478.93</u>	<u>113,097.07</u>
Total Special Education - Instruction	<u>1,041,904.00</u>	<u>1,835.00</u>	<u>1,043,739.00</u>	<u>911,784.55</u>	<u>131,954.45</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	381,041.00	79,236.00	460,277.00	460,276.93	0.07
General Supplies	1,150.00		1,150.00	518.79	631.21
Total Basic Skills/Remedial - Instruction	<u>382,191.00</u>	<u>79,236.00</u>	<u>461,427.00</u>	<u>460,795.72</u>	<u>631.28</u>
Bilingual Education - Instruction:					
Salaries of Teachers	78,156.00	367.00	78,523.00	78,523.00	-
General Supplies	1,250.00		1,250.00	686.89	563.11
Total Bilingual Education - Instruction	<u>79,406.00</u>	<u>367.00</u>	<u>79,773.00</u>	<u>79,209.89</u>	<u>563.11</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	14,445.00		14,445.00	12,389.00	2,056.00
Total School Sponsored Cocurricular Activities - Instruction	<u>14,445.00</u>	<u>-</u>	<u>14,445.00</u>	<u>12,389.00</u>	<u>2,056.00</u>
Total Instruction	<u>4,339,905.52</u>	<u>20,494.00</u>	<u>4,360,399.52</u>	<u>4,031,111.45</u>	<u>329,288.07</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	43,664.00	(367.00)	43,297.00	40,957.85	2,339.15
Total Attendance and Social Work Services	<u>43,664.00</u>	<u>(367.00)</u>	<u>43,297.00</u>	<u>40,957.85</u>	<u>2,339.15</u>
Health Services:					
Salaries	70,082.00	(1,133.00)	68,949.00	68,949.00	-
Salaries of Social Services Coordinators	57,968.00	367.00	58,335.00	58,335.00	-
Other Purchased Services (400-500 series)	500.00		500.00	250.00	250.00
Supplies and Materials	7,100.00	(5,400.00)	1,700.00	1,662.38	37.62
Other Objects	100.00		100.00		100.00
Total Health Services	<u>135,750.00</u>	<u>(6,166.00)</u>	<u>129,584.00</u>	<u>129,196.38</u>	<u>387.62</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	127,800.00	6,947.00	134,747.00	134,746.23	0.77
Supplies and Materials	2,850.00		2,850.00	1,622.97	1,227.03
Total Undistributed Expenditures - Guidance	<u>130,650.00</u>	<u>6,947.00</u>	<u>137,597.00</u>	<u>136,369.20</u>	<u>1,227.80</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, 2016**

SCHOOL: D'IPPOLITO INTERMEDIATE SCHOOL

			2016		VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 62,109.00	\$ 367.00	\$ 62,476.00	\$ 62,476.00	\$ -
Supplies and Materials	7,225.00		7,225.00		7,225.00
Total Educational Media Services/School Library	<u>69,334.00</u>	<u>367.00</u>	<u>69,701.00</u>	<u>62,476.00</u>	<u>7,225.00</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	218,804.00	299.00	219,103.00	219,102.48	0.52
Salaries of Secretarial and Clerical Assistants	75,625.00	(1,920.00)	73,705.00	73,697.97	7.03
Other Purchased Services	9,459.00		9,459.00	8,289.84	1,169.16
Supplies and Materials	16,450.30		16,450.30	15,782.65	667.65
Total Support Services School Administration	<u>320,338.30</u>	<u>(1,621.00)</u>	<u>318,717.30</u>	<u>316,872.94</u>	<u>1,844.36</u>
Other Operating and Maintenance of Plant					
Salaries	47,501.00		47,501.00	47,430.83	70.17
Total Other Operations and Maintenance of Plant Services	<u>47,501.00</u>	<u>-</u>	<u>47,501.00</u>	<u>47,430.83</u>	<u>70.17</u>
Undistributed Expenditures - Security					
Salaries	28,463.00		28,463.00	25,035.07	3,427.93
General Supplies	3,050.00		3,050.00	3,044.67	5.33
Total Undistributed Expenditures - Security	<u>31,513.00</u>	<u>-</u>	<u>31,513.00</u>	<u>28,079.74</u>	<u>3,433.26</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>79,014.00</u>	<u>-</u>	<u>79,014.00</u>	<u>75,510.57</u>	<u>3,503.43</u>
Undistributed Expenditures Before Unallocated Benefits	<u>778,750.30</u>	<u>(840.00)</u>	<u>777,910.30</u>	<u>761,382.94</u>	<u>16,527.36</u>
Unallocated Benefits:					
Group Insurance	1,603,510.00		1,603,510.00	1,603,510.00	-
Total Personal Services - Employee Benefits	<u>1,603,510.00</u>	<u>-</u>	<u>1,603,510.00</u>	<u>1,603,510.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,382,260.30</u>	<u>(840.00)</u>	<u>2,381,420.30</u>	<u>2,364,892.94</u>	<u>16,527.36</u>
Total General Current Expense	<u>6,722,165.82</u>	<u>19,654.00</u>	<u>6,741,819.82</u>	<u>6,396,004.39</u>	<u>345,815.43</u>
Capital Outlay:					
Equipment:					
Grades 1 - 5	17,581.94		17,581.94	17,581.94	-
Total Equipment	<u>17,581.94</u>	<u>-</u>	<u>17,581.94</u>	<u>17,581.94</u>	<u>-</u>
Total Capital Outlay	<u>17,581.94</u>	<u>-</u>	<u>17,581.94</u>	<u>17,581.94</u>	<u>-</u>
Total School Based Expenditures	<u>6,739,747.76</u>	<u>19,654.00</u>	<u>6,759,401.76</u>	<u>6,413,586.33</u>	<u>345,815.43</u>
Other Financing Sources:					
Operating Transfer In	\$ 6,695,048.95	\$ 19,654.00	\$ 6,714,702.95	\$ 6,369,477.52	\$ (345,225.43)
Total Other Financing Sources	<u>6,695,048.95</u>	<u>19,654.00</u>	<u>6,714,702.95</u>	<u>6,369,477.52</u>	<u>(345,225.43)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(44,698.81)	-	(44,698.81)	(44,108.81)	590.00
Fund Balances, July 1	<u>44,698.81</u>	<u>-</u>	<u>44,698.81</u>	<u>44,698.81</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 590.00</u>	<u>\$ 590.00</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, 2016**

SCHOOL: WALLACE MIDDLE SCHOOL

	2016				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	\$ 2,194,651.37	\$ (48,580.00)	\$ 2,146,071.37	\$ 2,045,780.48	\$ 100,290.89
Other Purchased Services	15,018.00		15,018.00	12,100.09	2,917.91
General Supplies	129,741.78	3,950.00	133,691.78	84,680.79	49,010.99
Textbooks	1,500.00		1,500.00		1,500.00
<b>Total Regular Programs - Instruction</b>	<b>2,340,911.15</b>	<b>(44,630.00)</b>	<b>2,296,281.15</b>	<b>2,142,561.36</b>	<b>153,719.79</b>
<b>Special Education - Instruction:</b>					
Cognitive - Mild:					
Salaries of Teachers	114,949.00	734.00	115,683.00	114,683.00	1,000.00
Other Salaries for Instruction	77,337.00	1,094.00	78,431.00	77,698.48	732.52
Purchased Professional-Educational Services	30,340.00	(30,340.00)	-		-
Other Purchased Services (400-500 series)	1,750.00		1,750.00	91.16	1,658.84
General Supplies	15,640.00		15,640.00	9,562.67	6,077.33
Other Objects	2,800.00		2,800.00	2,301.67	498.33
<b>Total Cognitive - Mild</b>	<b>242,816.00</b>	<b>(28,512.00)</b>	<b>214,304.00</b>	<b>204,336.98</b>	<b>9,967.02</b>
Cognitive - Moderate:					
Salaries of Teachers	115,529.00	734.00	116,263.00	115,763.00	500.00
Other Salaries for Instruction	78,053.00	7,128.00	85,181.00	85,180.28	0.72
Other Purchased Services (400-500 series)	1,250.00		1,250.00	84.00	1,166.00
General Supplies	9,100.00		9,100.00	5,423.28	3,676.72
Other Objects	1,400.00		1,400.00	758.20	641.80
<b>Total Cognitive - Moderate</b>	<b>205,332.00</b>	<b>7,862.00</b>	<b>213,194.00</b>	<b>207,208.76</b>	<b>5,985.24</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	257,544.00		257,544.00	251,206.00	6,338.00
Other Salaries for Instruction	96,264.00		96,264.00	88,273.89	7,990.11
Other Purchased Services (400-500 series)	750.00		750.00	439.00	311.00
General Supplies	15,400.00		15,400.00	4,968.30	10,431.70
Other Objects	1,230.00		1,230.00	1,150.00	80.00
<b>Total Learning and/or Language Disabilities</b>	<b>371,188.00</b>	<b>-</b>	<b>371,188.00</b>	<b>346,037.19</b>	<b>25,150.81</b>
Resource Room/Resource Center:					
Salaries of Teachers	476,891.00	2,569.00	479,460.00	477,360.00	2,100.00
Other Salaries for Instruction	48,044.00		48,044.00	46,152.00	1,892.00
General Supplies	15,300.00		15,300.00	13,087.48	2,212.52
Other Objects	2,100.00		2,100.00	1,329.87	770.13
<b>Total Resource Room/Resource Center</b>	<b>542,335.00</b>	<b>2,569.00</b>	<b>544,904.00</b>	<b>537,929.35</b>	<b>6,974.65</b>
<b>Total Special Education - Instruction</b>	<b>1,361,671.00</b>	<b>(18,081.00)</b>	<b>1,343,590.00</b>	<b>1,295,512.28</b>	<b>48,077.72</b>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	20,190.00	2,336.00	22,526.00	21,526.00	1,000.00
<b>Total School Sponsored Cocurricular Activities - Instruction</b>	<b>20,190.00</b>	<b>2,336.00</b>	<b>22,526.00</b>	<b>21,526.00</b>	<b>1,000.00</b>
School Sponsored Athletics - Instruction:					
Salaries	5,120.00		5,120.00	1,280.00	3,840.00
Supplies & Materials	1,000.00		1,000.00		1,000.00
<b>Total School Sponsored Athletics - Instruction</b>	<b>6,120.00</b>	<b>-</b>	<b>6,120.00</b>	<b>1,280.00</b>	<b>4,840.00</b>
Other Instructional Programs - Instruction:					
Salaries	15,600.00		15,600.00	14,526.25	1,073.75
	15,600.00	-	15,600.00	14,526.25	1,073.75
<b>Total Instruction</b>	<b>3,744,492.15</b>	<b>(60,375.00)</b>	<b>3,684,117.15</b>	<b>3,475,405.89</b>	<b>208,711.26</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, 2016**

SCHOOL: WALLACE MIDDLE SCHOOL

	2016				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 29,943.00	\$ 292.00	\$ 30,235.00	\$ 30,054.40	\$ 180.60
Supplies and Materials	500.00	(500.00)	-	-	-
Total Attendance and Social Work Services	30,443.00	(208.00)	30,235.00	30,054.40	180.60
Health Services:					
Salaries	63,422.00	2,179.00	65,601.00	65,251.00	350.00
Salaries of Social Services Coordinators	58,218.00	367.00	58,585.00	58,585.00	-
Other Purchased Services (400-500 series)	2,372.00	-	2,372.00	1,018.93	1,353.07
Supplies and Materials	3,400.00	(500.00)	2,900.00	732.99	2,167.01
Total Health Services	127,412.00	2,046.00	129,458.00	125,587.92	3,870.08
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	163,540.00	310.00	163,850.00	163,849.55	0.45
Other Salaries	74,967.00	367.00	75,334.00	63,893.37	11,440.63
Other Purchased Services (400-500 series)	1,364.00	-	1,364.00	1,263.38	100.62
Supplies and Materials	650.00	(100.00)	550.00	312.41	237.59
Total Undistributed Expenditures - Guidance	240,521.00	577.00	241,098.00	229,318.71	11,779.29
Educational Media Services/School Library:					
Salaries	85,384.00	2,200.00	87,584.00	85,751.00	1,833.00
Other Purchased Services	1,143.00	550.00	1,693.00	1,520.59	172.41
Supplies and Materials	8,000.00	-	8,000.00	7,585.00	415.00
Total Educational Media Services/School Library	94,527.00	2,750.00	97,277.00	94,856.59	2,420.41
Support Services School Administration:					
Salaries of Principals/Assistant Principals	233,367.38	14,125.00	247,492.38	247,491.84	0.54
Salaries of Secretarial and Clerical Assistants	112,247.00	16,712.00	128,959.00	125,069.97	3,889.03
Other Purchased Services	6,837.00	3,050.00	9,887.00	8,577.47	1,309.53
Supplies and Materials	11,200.00	4,500.00	15,700.00	10,351.69	5,348.31
Total Support Services School Administration	363,651.38	38,387.00	402,038.38	391,490.97	10,547.41
Undistributed Expenditures - Security					
Salaries	76,315.00	(2,567.00)	73,748.00	67,509.07	6,238.93
General Supplies	2,200.00	-	2,200.00	834.40	1,365.60
Total Other Operations and Maintenance of Plant Services	78,515.00	(2,567.00)	75,948.00	68,343.47	7,604.53
Total Undist. Expend-Oper & Maint of Plant Serv.	78,515.00	(2,567.00)	75,948.00	68,343.47	7,604.53
Undistributed Expenditures Before Unallocated Benefits					
	935,069.38	40,985.00	976,054.38	939,652.06	36,402.32
Unallocated Benefits:					
Group Insurance	1,519,050.00	-	1,519,050.00	1,519,050.00	-
Total Personal Services - Employee Benefits	1,519,050.00	-	1,519,050.00	1,519,050.00	-
Total Undistributed Expenditures	2,454,119.38	40,985.00	2,495,104.38	2,458,702.06	36,402.32
Total General Current Expense	6,198,611.53	(19,390.00)	6,179,221.53	5,934,107.95	245,113.58
Capital Outlay:					
Equipment:					
Grades 6-8	17,177.22	3,400.00	20,577.22	20,557.32	19.90
Total Equipment	17,177.22	3,400.00	20,577.22	20,557.32	19.90
Total Capital Outlay	17,177.22	3,400.00	20,577.22	20,557.32	19.90
Total School Based Expenditures	6,215,788.75	(15,990.00)	6,199,798.75	5,954,665.27	245,133.48
Other Financing Sources:					
Operating Transfer In	\$ 6,177,029.00	\$ (15,990.00)	\$ 6,161,039.00	\$ 5,921,525.34	\$ (239,513.66)
Total Other Financing Sources	6,177,029.00	(15,990.00)	6,161,039.00	5,921,525.34	(239,513.66)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(38,759.75)	-	(38,759.75)	(33,139.93)	5,619.82
Fund Balances, July 1	38,759.75	-	38,759.75	38,759.75	-
Fund Balances, June 30	\$ 0.00	\$ -	\$ 0.00	\$ 5,619.82	\$ 5,619.82

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, 2016**

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	2016				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 284,997.00	\$ 1,628.00	\$ 286,625.00	\$ 271,998.73	\$ 14,626.27
Grades 1-5 Salaries of Teachers	1,616,583.41	(4,205.00)	1,612,378.41	1,570,167.38	42,211.03
Other Salaries for Instruction	92,354.00		92,354.00	87,539.90	4,814.10
Other Purchased Services	24,869.00		24,869.00	17,709.18	7,159.82
General Supplies	158,584.66	21,253.74	179,838.40	175,454.34	4,384.06
Textbooks	250.00	(250.00)	-	-	-
Total Regular Programs - Instruction	<u>2,177,638.07</u>	<u>18,426.74</u>	<u>2,196,064.81</u>	<u>2,122,869.53</u>	<u>73,195.28</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	272,700.00	30,031.00	302,731.00	301,530.41	1,200.59
Other Salaries for Instruction	109,117.00		109,117.00	109,117.00	-
Other Purchased Services (400-500 series)	300.00		300.00		300.00
General Supplies	15,324.00		15,324.00	13,335.38	1,988.62
Other Objects	1,850.00		1,850.00	1,732.26	117.74
Total Learning and/or Language Disabilities	<u>399,291.00</u>	<u>30,031.00</u>	<u>429,322.00</u>	<u>425,715.05</u>	<u>3,606.95</u>
Resource Room/Resource Center:					
Salaries of Teachers	204,052.00	(30,031.00)	174,021.00	148,248.00	25,773.00
Other Salaries for Instruction	20,596.00		20,596.00	20,596.00	-
Purchased Professional-Educational Services	60,680.00	(60,680.00)	-	-	-
General Supplies	5,893.00		5,893.00	4,802.29	1,090.71
Other Objects	810.00		810.00	722.82	87.18
Total Resource Room/Resource Center	<u>292,031.00</u>	<u>(90,711.00)</u>	<u>201,320.00</u>	<u>174,369.11</u>	<u>26,950.89</u>
Total Special Education - Instruction	<u>691,322.00</u>	<u>(60,680.00)</u>	<u>630,642.00</u>	<u>600,084.16</u>	<u>30,557.84</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	307,035.00	1,468.00	308,503.00	308,503.00	-
General Supplies	2,500.00		2,500.00	2,404.49	95.51
Total Basic Skills/Remedial - Instruction	<u>309,535.00</u>	<u>1,468.00</u>	<u>311,003.00</u>	<u>310,907.49</u>	<u>95.51</u>
Bilingual Education - Instruction:					
Salaries of Teachers	75,217.00		75,217.00	65,369.95	9,847.05
General Supplies	1,500.00	(1,012.89)	487.11	365.54	121.57
Total Bilingual Education - Instruction	<u>76,717.00</u>	<u>(1,012.89)</u>	<u>75,704.11</u>	<u>65,735.49</u>	<u>9,968.62</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	14,878.00		14,878.00	13,605.00	1,273.00
Supplies & Materials	500.00		500.00	190.00	310.00
Total School Sponsored Cocurricular Activities - Instruction	<u>15,378.00</u>	<u>-</u>	<u>15,378.00</u>	<u>13,795.00</u>	<u>1,583.00</u>
Total Instruction	<u>3,270,590.07</u>	<u>(41,798.15)</u>	<u>3,228,791.92</u>	<u>3,113,391.67</u>	<u>115,400.25</u>
Health Services:					
Salaries	57,718.00	742.00	58,460.00	58,460.00	-
Salaries of Social Services Coordinators	72,278.00	367.00	72,645.00	72,645.00	-
Other Purchased Services (400-500 series)	150.00		150.00		150.00
Supplies and Materials	5,684.00		5,684.00	4,038.85	1,645.15
Total Health Services	<u>135,830.00</u>	<u>1,109.00</u>	<u>136,939.00</u>	<u>135,143.85</u>	<u>1,795.15</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	158,287.00	(1,567.00)	156,720.00	143,094.00	13,626.00
Supplies and Materials	4,390.00	(1,523.85)	2,866.15	1,801.04	1,065.11
Total Undistributed Expenditures - Guidance	<u>162,677.00</u>	<u>(3,090.85)</u>	<u>159,586.15</u>	<u>144,895.04</u>	<u>14,691.11</u>
Educational Media Services/School Library:					
Salaries	54,518.00	1,567.00	56,085.00	30,392.01	25,692.99
Purchased Prof. and Tech. Services			-	-	-
Other Purchased Services	4,159.00	1,500.00	5,659.00	5,322.46	336.54
Supplies and Materials	4,511.00	(2,400.00)	2,111.00	2,064.62	46.38
Other Objects			-	-	-
Total Educational Media Services/School Library	<u>63,188.00</u>	<u>667.00</u>	<u>63,855.00</u>	<u>37,779.09</u>	<u>26,075.91</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, 2016**

SCHOOL: MARIE DURAND PUBLIC SCHOOL

	2016				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 208,086.09		\$ 208,086.09	\$ 208,086.00	\$ 0.09
Salaries of Secretarial and Clerical Assistants	107,253.00		107,253.00	103,627.53	3,625.47
Other Purchased Services	6,091.00	(760.00)	5,331.00	4,418.58	912.42
Supplies and Materials	15,750.00	(740.00)	15,010.00	14,111.32	898.68
Total Support Services School Administration	<u>337,180.09</u>	<u>(1,500.00)</u>	<u>335,680.09</u>	<u>330,243.43</u>	<u>5,436.66</u>
Other Operating and Maintenance of Plant					
Salaries	39,476.50		39,476.50	36,501.13	2,975.37
Total Other Operations and Maintenance of Plant Services	<u>39,476.50</u>	<u>-</u>	<u>39,476.50</u>	<u>36,501.13</u>	<u>2,975.37</u>
Undistributed Expenditures - Security					
Salaries	29,350.00		29,350.00	25,887.13	3,462.87
General Supplies	1,400.00		1,400.00	266.12	1,133.88
Total Undistributed Expenditures - Security	<u>30,750.00</u>	<u>-</u>	<u>30,750.00</u>	<u>26,153.25</u>	<u>4,596.75</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>70,226.50</u>	<u>-</u>	<u>70,226.50</u>	<u>62,654.38</u>	<u>7,572.12</u>
Undistributed Expenditures Before Unallocated Benefits	<u>769,101.59</u>	<u>(2,814.85)</u>	<u>766,286.74</u>	<u>710,715.79</u>	<u>55,570.95</u>
Unallocated Benefits:					
Group Insurance	1,214,010.00		1,214,010.00	1,214,010.00	-
Total Personal Services - Employee Benefits	<u>1,214,010.00</u>	<u>-</u>	<u>1,214,010.00</u>	<u>1,214,010.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,983,111.59</u>	<u>(2,814.85)</u>	<u>1,980,296.74</u>	<u>1,924,725.79</u>	<u>55,570.95</u>
Total General Current Expense	<u>5,253,701.66</u>	<u>(44,613.00)</u>	<u>5,209,088.66</u>	<u>5,038,117.46</u>	<u>170,971.20</u>
Capital Outlay:					
Equipment:					
Grades 1 - 5	26,222.23		26,222.23	26,222.23	-
Total Equipment	<u>26,222.23</u>	<u>-</u>	<u>26,222.23</u>	<u>26,222.23</u>	<u>-</u>
Total Capital Outlay	<u>26,222.23</u>	<u>-</u>	<u>26,222.23</u>	<u>26,222.23</u>	<u>-</u>
Total School Based Expenditures	<u>5,279,923.89</u>	<u>(44,613.00)</u>	<u>5,235,310.89</u>	<u>5,064,339.69</u>	<u>170,971.20</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,238,488.00	\$ (44,613.00)	\$ 5,193,875.00	\$ 5,022,903.80	\$ (170,971.20)
Total Other Financing Sources	<u>5,238,488.00</u>	<u>(44,613.00)</u>	<u>5,193,875.00</u>	<u>5,022,903.80</u>	<u>(170,971.20)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(41,435.89)	-	(41,435.89)	(41,435.89)	-
Fund Balances, July 1	41,435.89	-	41,435.89	41,435.89	-
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ -</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, 2016**

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	2016		FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS			
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	147,434.00	\$ 734.00	\$ 148,168.00	\$ 148,168.00	\$ -
Grades 1-5 Salaries of Teachers	924,993.68	(53,000.00)	871,993.68	869,111.41	2,882.27
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	48,162.00		48,162.00	48,162.00	-
Other Purchased Services	16,596.00		16,596.00	12,147.02	4,448.98
General Supplies	100,824.98	13,085.00	113,909.98	112,958.38	951.60
Textbooks	500.00	(400.00)	100.00		100.00
<b>Total Regular Programs - Instruction</b>	<b>1,238,510.66</b>	<b>(39,581.00)</b>	<b>1,198,929.66</b>	<b>1,190,546.81</b>	<b>8,382.85</b>
Behavioral Disabilities:					
Salaries of Teachers	306,056.00	295.00	306,351.00	304,350.50	2,000.50
Other Salaries for Instruction	225,781.32	(6,305.00)	219,476.32	202,607.20	16,869.12
Other Purchased Services (400-500 series)	400.00		400.00		400.00
General Supplies	26,405.00		26,405.00	26,167.06	237.94
Other Objects	2,250.00		2,250.00	2,209.38	40.62
<b>Total Behavioral Disabilities</b>	<b>560,892.32</b>	<b>(6,010.00)</b>	<b>554,882.32</b>	<b>535,334.14</b>	<b>19,548.18</b>
<b>Total Special Education - Instruction</b>	<b>560,892.32</b>	<b>(6,010.00)</b>	<b>554,882.32</b>	<b>535,334.14</b>	<b>19,548.18</b>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	266,722.00		266,722.00	209,855.00	56,867.00
General Supplies	1,000.00		1,000.00	914.67	85.33
<b>Total Basic Skills/Remedial - Instruction</b>	<b>267,722.00</b>	<b>-</b>	<b>267,722.00</b>	<b>210,769.67</b>	<b>56,952.33</b>
Bilingual Education - Instruction:					
Salaries of Teachers	643,415.00	38,024.00	681,439.00	681,438.15	0.85
Other Salaries for Instruction	46,368.00		46,368.00	28,090.32	18,277.68
General Supplies	15,800.00		15,800.00	15,689.28	110.72
<b>Total Bilingual Education - Instruction</b>	<b>705,583.00</b>	<b>38,024.00</b>	<b>743,607.00</b>	<b>725,217.75</b>	<b>18,389.25</b>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	13,125.00		13,125.00	12,050.00	1,075.00
<b>Total School Sponsored Cocurricular Activities - Instruction</b>	<b>13,125.00</b>	<b>-</b>	<b>13,125.00</b>	<b>12,050.00</b>	<b>1,075.00</b>
<b>Total Instruction</b>	<b>2,785,832.98</b>	<b>(7,567.00)</b>	<b>2,778,265.98</b>	<b>2,673,918.37</b>	<b>104,347.61</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	31,147.00	292.00	31,439.00	31,108.80	330.20
<b>Total Attendance and Social Work Services</b>	<b>31,147.00</b>	<b>292.00</b>	<b>31,439.00</b>	<b>31,108.80</b>	<b>330.20</b>
Health Services:					
Salaries	59,820.00	3,406.00	63,226.00	63,226.00	-
Salaries of Social Service Coordinators	65,794.00	367.00	66,161.00	66,161.00	-
Other Purchased Services (400-500 series)	100.00		100.00		100.00
Supplies and Materials	4,400.00		4,400.00	3,833.92	566.08
<b>Total Health Services</b>	<b>130,114.00</b>	<b>3,773.00</b>	<b>133,887.00</b>	<b>133,220.92</b>	<b>666.08</b>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	131,709.00	734.00	132,443.00	132,443.00	-
Other Salaries			-		-
Supplies and Materials	400.00		400.00	334.43	65.57
<b>Total Undistributed Expenditures - Guidance</b>	<b>132,109.00</b>	<b>734.00</b>	<b>132,843.00</b>	<b>132,777.43</b>	<b>65.57</b>
Educational Media Services/School Library:					
Salaries	57,468.00	367.00	57,835.00	57,835.00	-
Supplies and Materials	6,500.00		6,500.00	(9,307.94)	15,807.94
<b>Total Educational Media Services/School Library</b>	<b>63,968.00</b>	<b>367.00</b>	<b>64,335.00</b>	<b>48,527.06</b>	<b>15,807.94</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, 2016**

SCHOOL: JOHNSTONE PUBLIC SCHOOL

	2016				
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE FINAL TO ACTUAL
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 103,000.00	\$ 15,086.00	\$ 118,086.00	\$ 118,085.76	\$ 0.24
Salaries of Secretarial and Clerical Assistants	75,806.00		75,806.00	75,274.00	532.00
Other Purchased Services	3,571.00	830.00	4,401.00	4,028.09	372.91
Supplies and Materials	5,500.00	(1,030.00)	4,470.00	3,825.33	644.67
Total Support Services School Administration	<u>187,877.00</u>	<u>14,886.00</u>	<u>202,763.00</u>	<u>201,213.18</u>	<u>1,549.82</u>
Undistributed Expenditures - Custodial Services					
Salaries of Non-Instructional Aides	37,445.00		37,445.00	28,469.60	8,975.40
Total Other Operations and Maintenance of Plant Services	<u>37,445.00</u>	<u>-</u>	<u>37,445.00</u>	<u>28,469.60</u>	<u>8,975.40</u>
Undistributed Expenditures - Security					
Salaries of Non-Instructional Aides	41,249.00	(750.00)	40,499.00	40,075.58	423.42
General Supplies	1,850.00	(400.00)	1,450.00	852.41	597.59
Total Undistributed Expenditures - Security	<u>43,099.00</u>	<u>(1,150.00)</u>	<u>41,949.00</u>	<u>40,927.99</u>	<u>1,021.01</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>80,544.00</u>	<u>(1,150.00)</u>	<u>79,394.00</u>	<u>69,397.59</u>	<u>9,996.41</u>
Undistributed Expenditures Before Unallocated Benefits	<u>625,759.00</u>	<u>18,902.00</u>	<u>644,661.00</u>	<u>616,244.98</u>	<u>28,416.02</u>
Unallocated Benefits:					
Group Insurance	1,234,510.00		1,234,510.00	1,234,510.00	-
Total Personal Services - Employee Benefits	<u>1,234,510.00</u>	<u>-</u>	<u>1,234,510.00</u>	<u>1,234,510.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,860,269.00</u>	<u>18,902.00</u>	<u>1,879,171.00</u>	<u>1,850,754.98</u>	<u>28,416.02</u>
Total General Current Expense	<u>4,646,101.98</u>	<u>11,335.00</u>	<u>4,657,436.98</u>	<u>4,524,673.35</u>	<u>132,763.63</u>
Capital Outlay:					
Equipment:					
Grades 1 - 5	10,589.72		10,589.72	10,589.72	-
Total Equipment	<u>10,589.72</u>	<u>-</u>	<u>10,589.72</u>	<u>10,589.72</u>	<u>-</u>
Total Capital Outlay	<u>10,589.72</u>	<u>-</u>	<u>10,589.72</u>	<u>10,589.72</u>	<u>-</u>
Total School Based Expenditures	<u>4,656,691.70</u>	<u>11,335.00</u>	<u>4,668,026.70</u>	<u>4,535,263.07</u>	<u>132,763.63</u>
Other Financing Sources:					
Operating Transfer In	\$ 4,628,255.42	\$ 11,335.00	\$ 4,639,590.42	\$ 4,522,046.71	\$ (117,543.71)
Total Other Financing Sources	<u>4,628,255.42</u>	<u>11,335.00</u>	<u>4,639,590.42</u>	<u>4,522,046.71</u>	<u>(117,543.71)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(28,436.28)	-	(28,436.28)	(13,216.36)	15,219.92
Fund Balances, July 1	28,436.28	-	28,436.28	28,436.28	-
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ 15,219.92</u>	<u>\$ 15,219.92</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, 2016**

SCHOOL: LEUCHTER ELEMENTARY SCHOOL

			2016		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 118,827.00	\$ 734.00	\$ 119,561.00	\$ 119,561.00	\$ -
Grades 1-5 Salaries of Teachers	794,923.50	(16,447.84)	778,475.66	778,475.58	0.08
Other Salaries for Instruction	49,978.00	525.00	50,503.00	50,503.00	-
Other Purchased Services	8,500.00		8,500.00	7,727.91	772.09
General Supplies	68,403.63	7,367.12	75,770.75	74,678.71	1,092.04
Textbooks	500.00	(500.00)	-	-	-
Total Regular Programs - Instruction	1,041,132.13	(8,321.72)	1,032,810.41	1,030,946.20	1,864.21
Resource Room/Resource Center:					
Salaries of Teachers	111,536.00	(1,066.00)	110,470.00	110,470.00	-
Purchased Professional-Educational Services	30,832.00	(30,832.00)	-	-	-
General Supplies	7,492.00	(5.00)	7,487.00	6,615.93	871.07
Textbooks	320.00		320.00	320.00	-
Other Objects	900.00		900.00	857.34	42.66
Total Resource Room/Resource Center	151,080.00	(31,903.00)	119,177.00	118,263.27	913.73
Autism:					
Salaries of Teachers	114,836.00	60,908.62	175,744.62	175,744.62	-
Other Salaries for Instruction	90,086.00	26,075.26	116,161.26	114,821.26	1,340.00
Purchased Professional-Educational Services	61,664.00	(61,664.00)	-	-	-
Other Purchased Services (400-500 series)	500.00		500.00	-	500.00
General Supplies	12,780.00	5.00	12,785.00	12,783.78	1.22
Textbooks	400.00		400.00	400.00	-
Other Objects	1,100.00		1,100.00	1,071.36	28.64
Total Autism	281,366.00	25,324.88	306,690.88	304,821.02	1,869.86
Total Special Education - Instruction	432,446.00	(6,578.12)	425,867.88	423,084.29	2,783.59
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	165,611.00	1,780.00	167,391.00	167,391.00	-
General Supplies	800.00		800.00	800.00	-
Total Basic Skills/Remedial - Instruction	166,411.00	1,780.00	168,191.00	168,191.00	-
Bilingual Education - Instruction:					
Salaries of Teachers	54,518.00	(54,518.00)	-	-	-
General Supplies	400.00		400.00	400.00	-
Total Bilingual Education - Instruction	54,918.00	(54,518.00)	400.00	400.00	-
School Sponsored Cocurricular Activities - Instruction:					
Salaries	9,790.00		9,790.00	9,790.00	-
Supplies & Materials	200.00		200.00	159.40	40.60
Total School Sponsored Cocurricular Activities - Instruction	9,990.00	-	9,990.00	9,949.40	40.60
Total Instruction	1,704,897.13	(67,637.84)	1,637,259.29	1,632,570.89	4,688.40
Health Services:					
Salaries	65,794.00	(508.00)	65,286.00	65,286.00	-
Salaries of Social Services Coordinators	32,147.00	183.60	32,330.60	32,330.60	-
Supplies and Materials	2,500.00		2,500.00	2,457.39	42.61
Total Health Services	100,441.00	(324.40)	100,116.60	100,073.99	42.61
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	58,468.00	367.00	58,835.00	58,835.00	-
Supplies and Materials	600.00		600.00	580.87	19.13
Total Undistributed Expenditures - Guidance	59,068.00	367.00	59,435.00	59,415.87	19.13
Educational Media Services/School Library:					
Salaries	28,530.50	(14,095.00)	14,435.50	14,434.61	0.89
Supplies and Materials	7,950.00	(7,833.90)	116.10	116.10	0.00
Total Educational Media Services/School Library	36,480.50	(21,928.90)	14,551.60	14,550.71	0.89

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, 2016**

SCHOOL: LEUCHTER ELEMENTARY SCHOOL

	BUDGET		2016		VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 107,416.00	\$ 2,141.12	\$ 109,557.12	\$ 109,557.12	\$ -
Salaries of Secretarial and Clerical Assistants	55,723.00	4,960.20	60,683.20	60,681.94	1.26
Other Purchased Services	3,008.00	1,000.00	4,008.00	3,513.28	494.72
Supplies and Materials	8,250.00	(12.84)	8,237.16	8,236.84	0.32
Total Support Services School Administration	<u>174,397.00</u>	<u>8,088.48</u>	<u>182,485.48</u>	<u>181,989.18</u>	<u>496.30</u>
Other Operating and Maintenance of Plant					
Salaries	12,973.00	(6,169.00)	6,804.00	6,803.65	0.35
Total Other Operations and Maintenance of Plant Services	<u>12,973.00</u>	<u>(6,169.00)</u>	<u>6,804.00</u>	<u>6,803.65</u>	<u>0.35</u>
Undistributed Expenditures - Security					
Salaries	17,131.00	8,886.00	26,017.00	25,877.10	139.90
General Supplies	650.00	(20.38)	629.62	629.62	-
Total Undistributed Expenditures - Security	<u>17,781.00</u>	<u>8,865.62</u>	<u>26,646.62</u>	<u>26,506.72</u>	<u>139.90</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>30,754.00</u>	<u>2,696.62</u>	<u>33,450.62</u>	<u>33,310.37</u>	<u>140.25</u>
Undistributed Expenditures Before Unallocated Benefits	<u>401,140.50</u>	<u>(11,101.20)</u>	<u>390,039.30</u>	<u>389,340.12</u>	<u>699.18</u>
Unallocated Benefits:					
Group Insurance	711,760.00	(13,756.96)	698,003.04	687,290.27	10,712.77
Total Personal Services - Employee Benefits	<u>711,760.00</u>	<u>(13,756.96)</u>	<u>698,003.04</u>	<u>687,290.27</u>	<u>10,712.77</u>
Total Undistributed Expenditures	<u>1,112,900.50</u>	<u>(24,858.16)</u>	<u>1,088,042.34</u>	<u>1,076,630.39</u>	<u>11,411.95</u>
Total General Current Expense	<u>2,817,797.63</u>	<u>(92,496.00)</u>	<u>2,725,301.63</u>	<u>2,709,201.28</u>	<u>16,100.35</u>
Total School Based Expenditures	<u>2,817,797.63</u>	<u>(92,496.00)</u>	<u>2,725,301.63</u>	<u>2,709,201.28</u>	<u>16,100.35</u>
Other Financing Sources:					
Operating Transfer In	\$ 2,817,313.00	\$ (92,496.00)	\$ 2,724,817.00	\$ 2,708,716.65	\$ (16,100.35)
Total Other Financing Sources	<u>2,817,313.00</u>	<u>(92,496.00)</u>	<u>2,724,817.00</u>	<u>2,708,716.65</u>	<u>(16,100.35)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(484.63)	-	(484.63)	(484.63)	0.00
Fund Balances, July 1	<u>484.63</u>	<u>-</u>	<u>484.63</u>	<u>484.63</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</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, 2016**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	2016				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 372,172.00	\$ 28,000.00	\$ 400,172.00	\$ 398,103.68	\$ 2,068.32
Grades 1-5 Salaries of Teachers	1,775,899.94	(28,000.00)	1,747,899.94	1,726,199.76	21,700.18
Other Salaries for Instruction	131,796.00	(14,204.00)	117,592.00	103,731.00	13,861.00
Other Purchased Services	31,299.00	(800.00)	30,499.00	22,966.68	7,532.32
General Supplies	206,911.44	20,122.42	227,033.86	227,009.17	24.69
Textbooks			-		-
Total Regular Programs - Instruction	<u>2,518,078.38</u>	<u>5,118.42</u>	<u>2,523,196.80</u>	<u>2,478,010.29</u>	<u>45,186.51</u>
Resource Room/Resource Center:					
Salaries of Teachers	374,287.00	1,835.00	376,122.00	374,622.00	1,500.00
General Supplies	6,900.00		6,900.00	6,897.41	2.59
Other Objects	1,080.00		1,080.00	1,062.31	17.69
Total Resource Room/Resource Center	<u>382,267.00</u>	<u>1,835.00</u>	<u>384,102.00</u>	<u>382,581.72</u>	<u>1,520.28</u>
Total Special Education - Instruction	<u>382,267.00</u>	<u>1,835.00</u>	<u>384,102.00</u>	<u>382,581.72</u>	<u>1,520.28</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	388,904.00	(867.00)	388,037.00	346,302.31	41,734.69
General Supplies	2,500.00	(695.34)	1,804.66	1,804.66	-
Total Basic Skills/Remedial - Instruction	<u>391,404.00</u>	<u>(1,562.34)</u>	<u>389,841.66</u>	<u>348,106.97</u>	<u>41,734.69</u>
Bilingual Education - Instruction:					
Salaries of Teachers	57,218.00	867.00	58,085.00	58,085.00	-
General Supplies	500.00		500.00	496.84	3.16
Total Bilingual Education - Instruction	<u>57,718.00</u>	<u>867.00</u>	<u>58,585.00</u>	<u>58,581.84</u>	<u>3.16</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	16,605.00	(2,880.00)	13,725.00	12,693.00	1,032.00
Supplies & Materials	500.00	(473.20)	26.80	26.80	-
Total School Sponsored Cocurricular Activities - Instruction	<u>17,105.00</u>	<u>(3,353.20)</u>	<u>13,751.80</u>	<u>12,719.80</u>	<u>1,032.00</u>
Total Instruction	<u>3,366,572.38</u>	<u>2,904.88</u>	<u>3,369,477.26</u>	<u>3,280,000.62</u>	<u>89,476.64</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	21,237.00	292.00	21,529.00	21,338.40	190.60
Total Attendance and Social Work Services	<u>21,237.00</u>	<u>292.00</u>	<u>21,529.00</u>	<u>21,338.40</u>	<u>190.60</u>
Health Services:					
Salaries	81,573.00	817.00	82,390.00	82,390.00	-
Salaries of Social Services Coordinators	59,431.00	367.00	59,798.00	59,798.00	-
Purchased Professional/Technical Services	1,800.00	(100.00)	1,700.00		1,700.00
Other Purchased Services (400-500 series)	1,382.00	(471.48)	910.52	840.00	70.52
Supplies and Materials	4,100.00	(170.26)	3,929.74	3,927.45	2.29
Total Health Services	<u>148,286.00</u>	<u>442.26</u>	<u>148,728.26</u>	<u>146,955.45</u>	<u>1,772.81</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	140,902.00	6,536.00	147,438.00	147,438.00	-
Supplies and Materials	400.00	(8.01)	391.99	391.99	-
Total Undistributed Expenditures - Guidance	<u>141,302.00</u>	<u>6,527.99</u>	<u>147,829.99</u>	<u>147,829.99</u>	<u>-</u>
Educational Media Services/School Library:					
Salaries	58,218.00	367.00	58,585.00	58,585.00	-
Supplies and Materials	10,500.00	(229.26)	10,270.74	10,270.74	-
Total Educational Media Services/School Library	<u>68,718.00</u>	<u>137.74</u>	<u>68,855.74</u>	<u>68,855.74</u>	<u>-</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, 2016**

SCHOOL: DR. WILLIAM MENNIES PUBLIC SCHOOL

	2016		ACTUAL	VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS		
Support Services School Administration:				
Salaries of Principals/Assistant Principals	\$ 232,364.56		\$ 232,364.40	\$ 0.16
Salaries of Secretarial and Clerical Assistants	64,213.00	3,784.00	66,811.01	1,185.99
Other Purchased Services	2,915.00	1,405.00	4,319.27	0.73
Supplies and Materials	14,000.00	1,087.63	15,085.91	1.72
Total Support Services School Administration	<u>313,492.56</u>	<u>6,276.63</u>	<u>318,580.59</u>	<u>1,188.60</u>
Other Operating and Maintenance of Plant				
Salaries	47,336.50	101.00	47,437.50	0.19
Total Other Operations and Maintenance of Plant Services	<u>47,336.50</u>	<u>101.00</u>	<u>47,437.50</u>	<u>0.19</u>
Undistributed Expenditures - Security				
Salaries	24,835.00		24,785.32	49.68
General Supplies	3,550.00	529.50	4,052.22	27.28
Total Undistributed Expenditures - Security	<u>28,385.00</u>	<u>529.50</u>	<u>28,837.54</u>	<u>76.96</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>75,721.50</u>	<u>630.50</u>	<u>76,352.00</u>	<u>77.15</u>
Undistributed Expenditures Before Unallocated Benefits	<u>768,757.06</u>	<u>14,307.12</u>	<u>783,064.18</u>	<u>3,229.16</u>
Unallocated Benefits:				
Group Insurance	1,275,510.00		1,275,510.00	-
Total Personal Services - Employee Benefits	<u>1,275,510.00</u>	<u>-</u>	<u>1,275,510.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,044,267.06</u>	<u>14,307.12</u>	<u>2,058,574.18</u>	<u>3,229.16</u>
Total General Current Expense	<u>5,410,839.44</u>	<u>17,212.00</u>	<u>5,428,051.44</u>	<u>92,705.80</u>
Total School Based Expenditures	<u>5,410,839.44</u>	<u>17,212.00</u>	<u>5,428,051.44</u>	<u>92,705.80</u>
Other Financing Sources:				
Operating Transfer In	\$ 5,370,901.00	\$ 17,212.00	\$ 5,388,113.00	\$ (92,705.80)
Total Other Financing Sources	<u>5,370,901.00</u>	<u>17,212.00</u>	<u>5,388,113.00</u>	<u>(92,705.80)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(39,938.44)	-	(39,938.44)	(0.00)
Fund Balances, July 1	<u>39,938.44</u>	<u>-</u>	<u>39,938.44</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</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, 2016**

SCHOOL: SABATER ELEMENTARY SCHOOL

	2016				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 398,628.00	\$ 3,100.00	\$ 401,728.00	\$ 401,680.00	\$ 48.00
Grades 1-5 Salaries of Teachers	2,159,187.76	(94,635.00)	2,064,552.76	2,038,125.41	26,427.35
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	126,055.00		126,055.00	107,384.00	18,671.00
Other Purchased Services	23,325.00		23,325.00	21,351.98	1,973.02
General Supplies	231,217.94	27,692.00	258,909.94	230,533.01	28,376.93
Textbooks	2,500.00		2,500.00	1,982.55	517.45
Total Regular Programs - Instruction	<u>2,940,913.70</u>	<u>(63,843.00)</u>	<u>2,877,070.70</u>	<u>2,801,056.95</u>	<u>76,013.75</u>
Special Education - Instruction:					
Cognitive - Mild:					
Salaries of Teachers	174,869.00	1,101.00	175,970.00	174,570.00	1,400.00
Other Salaries for Instruction	149,455.10	17,930.00	167,385.10	166,895.01	490.09
Other Purchased Services (400-500 series)	800.00		800.00	738.65	61.35
General Supplies	9,936.33		9,936.33	9,778.69	157.64
Other Objects	1,950.00	(300.00)	1,650.00	876.03	773.97
Total Cognitive - Mild	<u>337,010.43</u>	<u>18,731.00</u>	<u>355,741.43</u>	<u>352,858.38</u>	<u>2,883.05</u>
Resource Room/Resource Center:					
Salaries of Teachers	429,081.00	3,702.00	432,783.00	430,983.00	1,800.00
Other Salaries for Instruction		20,800.00	20,800.00	20,800.00	-
General Supplies	16,636.00		16,636.00	14,547.50	2,088.50
Other Objects	1,620.00		1,620.00	1,620.00	-
Total Resource Room/Resource Center	<u>447,337.00</u>	<u>24,502.00</u>	<u>471,839.00</u>	<u>466,330.50</u>	<u>5,508.50</u>
Total Special Education - Instruction	<u>784,347.43</u>	<u>43,233.00</u>	<u>827,580.43</u>	<u>819,188.88</u>	<u>8,391.55</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	535,507.00	2,569.00	538,076.00	538,076.00	-
General Supplies	2,000.00		2,000.00	282.66	1,717.34
Total Basic Skills/Remedial - Instruction	<u>537,507.00</u>	<u>2,569.00</u>	<u>540,076.00</u>	<u>538,358.66</u>	<u>1,717.34</u>
Bilingual Education - Instruction:					
Salaries of Teachers	811,060.00	(18,400.00)	792,660.00	729,680.00	62,980.00
Other Salaries for Instruction	42,058.00	18,400.00	60,458.00	60,365.20	92.80
General Supplies	13,500.00		13,500.00	12,624.49	875.51
Total Bilingual Education - Instruction	<u>866,618.00</u>	<u>-</u>	<u>866,618.00</u>	<u>802,669.69</u>	<u>63,948.31</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	12,515.00		12,515.00	10,819.00	1,696.00
Supplies & Materials	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>10,819.00</u>	<u>2,196.00</u>
Total Instruction	<u>5,142,401.13</u>	<u>(18,041.00)</u>	<u>5,124,360.13</u>	<u>4,972,093.18</u>	<u>152,266.95</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	40,300.00	4,992.00	45,292.00	44,742.55	549.45
Total Attendance and Social Work Services	<u>40,300.00</u>	<u>4,992.00</u>	<u>45,292.00</u>	<u>44,742.55</u>	<u>549.45</u>
Health Services:					
Salaries	55,718.00	8,455.00	64,173.00	64,173.00	-
Salaries of Social Services Coordinators	69,082.00	367.00	69,449.00	69,449.00	-
Other Purchased Services (400-500 series)	50.00		50.00	50.00	-
Supplies and Materials	5,500.00	4,400.00	9,900.00	8,867.86	1,032.14
Total Health Services	<u>130,350.00</u>	<u>13,222.00</u>	<u>143,572.00</u>	<u>142,489.86</u>	<u>1,082.14</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	165,657.00	1,734.00	167,391.00	167,391.00	-
Other Purchased Services (400-500 series)	500.00		500.00	500.00	-
Supplies and Materials	900.00		900.00	842.29	57.71
Total Undistributed Expenditures - Guidance	<u>167,057.00</u>	<u>1,734.00</u>	<u>168,791.00</u>	<u>168,233.29</u>	<u>557.71</u>
Educational Media Services/School Library:					
Salaries	82,884.00	367.00	83,251.00	83,251.00	-
Supplies and Materials	10,700.00		10,700.00	9,218.99	1,481.01
Total Educational Media Services/School Library	<u>93,584.00</u>	<u>367.00</u>	<u>93,951.00</u>	<u>92,469.99</u>	<u>1,481.01</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, 2016**

SCHOOL: SABATER ELEMENTARY SCHOOL

	2016				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services School Administration:					
Salaries of Principals/Assistant Principals	\$ 239,128.64		\$ 239,128.64	\$ 234,688.74	\$ 4,439.90
Salaries of Secretarial and Clerical Assistants	81,107.00		81,107.00	68,290.70	12,816.30
Other Purchased Services	8,807.00		8,807.00	4,438.42	4,368.58
Supplies and Materials	21,256.00	(4,400.00)	16,856.00	16,207.36	648.64
Total Support Services School Administration	350,298.64	(4,400.00)	345,898.64	323,625.22	22,273.42
Other Operating and Maintenance of Plant					
Salaries	46,269.50		46,269.50	37,354.33	8,915.17
Total Other Operations and Maintenance of Plant Services	46,269.50	-	46,269.50	37,354.33	8,915.17
Undistributed Expenditures - Security					
Salaries	60,033.00	29,518.00	89,551.00	82,424.40	7,126.60
General Supplies	2,800.00	1,000.00	3,800.00	3,789.94	10.06
Total Undistributed Expenditures - Security	62,833.00	30,518.00	93,351.00	86,214.34	7,136.66
Total Undist. Expend-Oper & Maint of Plant Serv.	109,102.50	30,518.00	139,620.50	123,568.67	16,051.83
Undistributed Expenditures Before Unallocated Benefits	890,692.14	46,433.00	937,125.14	895,129.58	41,995.56
Unallocated Benefits:					
Group Insurance	1,949,960.00		1,949,960.00	1,949,960.00	-
Total Personal Services - Employee Benefits	1,949,960.00	-	1,949,960.00	1,949,960.00	-
Total Undistributed Expenditures	2,840,652.14	46,433.00	2,887,085.14	2,845,089.58	41,995.56
Total General Current Expense	7,983,053.27	28,392.00	8,011,445.27	7,817,182.76	194,262.51
Capital Outlay:					
Equipment:					
Grades 1 - 5	74,323.87		74,323.87	74,323.87	-
Total Equipment	74,323.87	-	74,323.87	74,323.87	-
Total Capital Outlay	74,323.87	-	74,323.87	74,323.87	-
Total School Based Expenditures	8,057,377.14	28,392.00	8,085,769.14	7,891,506.63	194,262.51
Other Financing Sources:					
Operating Transfer In	\$ 7,975,649.65	\$ 28,392.00	\$ 8,004,041.65	\$ 7,810,471.00	\$ (193,570.65)
Total Other Financing Sources	7,975,649.65	28,392.00	8,004,041.65	7,810,471.00	(193,570.65)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(81,727.49)	-	(81,727.49)	(81,035.63)	691.86
Fund Balances, July 1	81,727.49	-	81,727.49	81,727.49	-
Fund Balances, June 30	\$ 0.00	\$ -	\$ 0.00	\$ 691.86	\$ 691.86

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, 2016**

SCHOOL: PETWAY ELEMENTARY SCHOOL

	ORIGINAL BUDGET	BUDGET TRANSFERS	2016		VARIANCE FINAL TO ACTUAL
			FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 269,787.00	\$ 1,468.00	\$ 271,255.00	\$ 271,255.00	\$ -
Grades 1-5 Salaries of Teachers	1,668,445.14	(12,731.00)	1,655,714.14	1,655,615.76	98.38
Other Salaries for Instruction	90,079.00		90,079.00	87,769.00	2,310.00
Other Purchased Services	14,896.00	(700.00)	14,196.00	12,112.51	2,083.49
General Supplies	186,391.63	19,176.00	205,567.63	204,954.16	613.47
Textbooks	100.00		100.00		100.00
Total Regular Programs - Instruction	<u>2,229,698.77</u>	<u>7,213.00</u>	<u>2,236,911.77</u>	<u>2,231,706.43</u>	<u>5,205.34</u>
Special Education - Instruction:					
Cognitive - Moderate:					
Salaries of Teachers	143,572.00	918.00	144,490.00	143,589.40	900.60
Other Salaries for Instruction	144,885.00	11,707.00	156,592.00	148,869.45	7,722.55
Other Purchased Services (400-500 series)	600.00		600.00		600.00
General Supplies	7,200.00		7,200.00	7,134.46	65.54
Other Objects	1,300.00		1,300.00	918.61	381.39
Total Cognitive - Moderate	<u>297,557.00</u>	<u>12,625.00</u>	<u>310,182.00</u>	<u>300,511.92</u>	<u>9,670.08</u>
Auditory Impairments:					
Salaries of Teachers	143,402.00		143,402.00	131,032.01	12,369.99
Other Salaries for Instruction	197,283.00	(19,500.00)	177,783.00	164,490.32	13,292.68
Other Purchased Services (400-500 series)	2,000.00		2,000.00		2,000.00
General Supplies	15,800.00	(676.00)	15,124.00	15,123.01	0.99
Textbooks	500.00	(500.00)	-		-
Other Objects	1,300.00		1,300.00	1,197.99	102.01
Total Auditory Impairments	<u>360,285.00</u>	<u>(20,676.00)</u>	<u>339,609.00</u>	<u>311,843.33</u>	<u>27,765.67</u>
Resource Room/Resource Center:					
Salaries of Teachers	306,479.00	1,468.00	307,947.00	306,747.00	1,200.00
Other Salaries for Instruction	42,212.00	2,564.00	44,776.00	44,576.00	200.00
General Supplies	6,524.00	(250.00)	6,274.00	6,273.92	0.08
Other Objects	1,080.00		1,080.00		1,080.00
Total Resource Room/Resource Center	<u>356,295.00</u>	<u>3,782.00</u>	<u>360,077.00</u>	<u>357,596.92</u>	<u>2,480.08</u>
Total Special Education - Instruction	<u>1,014,137.00</u>	<u>(4,269.00)</u>	<u>1,009,868.00</u>	<u>969,952.17</u>	<u>39,915.83</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	260,202.00	8,709.00	268,911.00	268,911.00	-
General Supplies	1,000.00	(913.00)	87.00	86.37	0.63
Total Basic Skills/Remedial - Instruction	<u>261,202.00</u>	<u>7,796.00</u>	<u>268,998.00</u>	<u>268,997.37</u>	<u>0.63</u>
Bilingual Education - Instruction:					
Salaries of Teachers	66,794.00	56,452.00	123,246.00	123,246.00	-
General Supplies	100.00		100.00	84.65	15.35
Total Bilingual Education - Instruction	<u>66,894.00</u>	<u>56,452.00</u>	<u>123,346.00</u>	<u>123,330.65</u>	<u>15.35</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	11,125.00		11,125.00	10,485.00	640.00
Supplies & Materials	400.00	(400.00)	-		-
Total School Sponsored Cocurricular Activities - Instruction	<u>11,525.00</u>	<u>(400.00)</u>	<u>11,125.00</u>	<u>10,485.00</u>	<u>640.00</u>
Total Instruction	<u>3,583,456.77</u>	<u>66,792.00</u>	<u>3,650,248.77</u>	<u>3,604,471.62</u>	<u>45,777.15</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, 2016**

SCHOOL: PETWAY ELEMENTARY SCHOOL

	2016		ACTUAL	VARIANCE FINAL TO ACTUAL	
	ORIGINAL BUDGET	BUDGET TRANSFERS			FINAL BUDGET
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 21,732.00	\$ 292.00	\$ 22,024.00	\$ 21,785.91	\$ 238.09
Total Attendance and Social Work Services	<u>21,732.00</u>	<u>292.00</u>	<u>22,024.00</u>	<u>21,785.91</u>	<u>238.09</u>
Health Services:					
Salaries	64,594.00	1,067.00	65,661.00	65,661.00	-
Salaries of Social Services Coordinators	63,609.00	367.00	63,976.00	63,976.00	-
Other Purchased Services (400-500 series)	50.00		50.00		50.00
Supplies and Materials	3,150.00	(1,555.00)	1,595.00	1,594.13	0.87
Total Health Services	<u>131,403.00</u>	<u>(121.00)</u>	<u>131,282.00</u>	<u>131,231.13</u>	<u>50.87</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	169,393.00	734.00	170,127.00	169,902.00	225.00
Other Purchased Services (400-500 series)	1,950.00		1,950.00	1,323.45	626.55
Supplies and Materials	3,650.00	(970.00)	2,680.00	2,678.02	0.98
Total Undistributed Expenditures - Guidance	<u>174,993.00</u>	<u>(236.00)</u>	<u>174,757.00</u>	<u>173,904.47</u>	<u>852.53</u>
Educational Media Services/School Library:					
Salaries	82,884.00	(30,214.00)	52,670.00	52,669.14	0.86
Supplies and Materials	10,850.00	(3,601.00)	7,249.00	7,248.48	0.52
Total Educational Media Services/School Library	<u>93,734.00</u>	<u>(33,815.00)</u>	<u>59,919.00</u>	<u>59,917.62</u>	<u>1.38</u>
Instructional Staff Training Services:					
Purchased Professional - Educational Services		1,100.00	1,100.00	1,100.00	-
Other Purchased Services		1,600.00	1,600.00	425.00	1,175.00
Total Instructional Staff Training Services	<u>-</u>	<u>2,700.00</u>	<u>2,700.00</u>	<u>1,525.00</u>	<u>1,175.00</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	223,843.86	(23,400.00)	200,443.86	200,428.64	15.22
Salaries of Secretarial and Clerical Assistants	75,647.00	78.00	75,725.00	75,307.88	417.12
Other Purchased Services	4,285.00	1,750.00	6,035.00	5,378.41	656.59
Supplies and Materials	14,900.00	(2,492.00)	12,408.00	12,407.03	0.97
Total Support Services School Administration	<u>318,675.86</u>	<u>(24,064.00)</u>	<u>294,611.86</u>	<u>293,521.96</u>	<u>1,089.90</u>
Other Operating and Maintenance of Plant					
Salaries	42,323.00		42,323.00	41,011.00	1,312.00
Total Other Operations and Maintenance of Plant Services	<u>42,323.00</u>	<u>-</u>	<u>42,323.00</u>	<u>41,011.00</u>	<u>1,312.00</u>
Undistributed Expenditures - Security					
Salaries	20,027.00		20,027.00	19,934.76	92.24
General Supplies	1,450.00	(480.00)	970.00	965.00	5.00
Total Other Operations and Maintenance of Plant Services	<u>21,477.00</u>	<u>(480.00)</u>	<u>20,997.00</u>	<u>20,899.76</u>	<u>97.24</u>
Total Undist. Expend-Oper & Maint of Plant Serv.	<u>63,800.00</u>	<u>(480.00)</u>	<u>63,320.00</u>	<u>61,910.76</u>	<u>1,409.24</u>
Undistributed Expenditures Before Unallocated Benefits					
	<u>804,337.86</u>	<u>(55,724.00)</u>	<u>748,613.86</u>	<u>743,796.85</u>	<u>4,817.01</u>
Unallocated Benefits:					
Group Insurance	1,449,760.00		1,449,760.00	1,449,760.00	-
Total Personal Services - Employee Benefits	<u>1,449,760.00</u>	<u>-</u>	<u>1,449,760.00</u>	<u>1,449,760.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,254,097.86</u>	<u>(55,724.00)</u>	<u>2,198,373.86</u>	<u>2,193,556.85</u>	<u>4,817.01</u>
Total General Current Expense	<u>5,837,554.63</u>	<u>11,068.00</u>	<u>5,848,622.63</u>	<u>5,798,028.47</u>	<u>50,594.16</u>
Capital Outlay:					
Equipment:					
Grades 1 - 5	14,722.29		14,722.29	14,722.29	-
Auditory Impairments			-	-	-
Total Equipment	<u>14,722.29</u>	<u>-</u>	<u>14,722.29</u>	<u>14,722.29</u>	<u>-</u>
Total Capital Outlay	<u>14,722.29</u>	<u>-</u>	<u>14,722.29</u>	<u>14,722.29</u>	<u>-</u>
Total School Based Expenditures	<u>5,852,276.92</u>	<u>11,068.00</u>	<u>5,863,344.92</u>	<u>5,812,750.76</u>	<u>50,594.16</u>
Other Financing Sources:					
Operating Transfer In	\$ 5,827,121.00	\$ 11,068.00	\$ 5,838,189.00	\$ 5,787,594.84	\$ (50,594.16)
Total Other Financing Sources	<u>5,827,121.00</u>	<u>11,068.00</u>	<u>5,838,189.00</u>	<u>5,787,594.84</u>	<u>(50,594.16)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(25,155.92)	-	(25,155.92)	(25,155.92)	0.00
Fund Balances, July 1	<u>25,155.92</u>	<u>-</u>	<u>25,155.92</u>	<u>25,155.92</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</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, 2016**

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

	2016				VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Grades 6-8 Salaries of Teachers	\$ 2,283,973.57	\$ (26,864.00)	\$ 2,257,109.57	\$ 2,138,115.21	\$ 118,994.36
Other Purchased Services (400-500 series)	20,889.00	2,584.00	23,473.00	23,472.26	0.74
General Supplies	158,236.75	20,018.66	178,255.41	177,749.14	506.27
Textbooks	1,000.00	(72.17)	927.83	927.83	-
Total Regular Programs - Instruction	<u>2,464,099.32</u>	<u>(4,333.51)</u>	<u>2,459,765.81</u>	<u>2,340,264.44</u>	<u>119,501.37</u>
Learning and/or Language Disabilities:					
Salaries of Teachers	202,472.00		202,472.00	199,023.00	3,449.00
Other Salaries for Instruction	100,420.00		100,420.00	73,946.50	26,473.50
Other Purchased Services (400-500 series)	750.00		750.00	310.00	440.00
General Supplies	11,100.00		11,100.00	10,960.83	139.17
Other Objects	900.00	(250.00)	650.00	460.32	189.68
Total Learning and/or Language Disabilities	<u>315,642.00</u>	<u>(250.00)</u>	<u>315,392.00</u>	<u>284,700.65</u>	<u>30,691.35</u>
Behavioral Disabilities:					
Salaries of Teachers	55,818.00	367.00	56,185.00	55,585.00	600.00
Other Salaries for Instruction	45,681.00		45,681.00	33,282.76	12,398.24
Purchased Professional-Educational Services	400.00	750.00	1,150.00	750.00	400.00
General Supplies	4,280.00		4,280.00	4,275.66	4.34
Other Objects	1,200.00	(250.00)	950.00	716.39	233.61
Total Behavioral Disabilities	<u>107,379.00</u>	<u>867.00</u>	<u>108,246.00</u>	<u>94,609.81</u>	<u>13,636.19</u>
Resource Room/Resource Center:					
Salaries of Teachers	555,436.00	4,436.00	559,872.00	557,472.00	2,400.00
Other Salaries for Instruction	99,535.00	17,108.00	116,643.00	116,642.80	0.20
General Supplies	16,200.00		16,200.00	16,029.94	170.06
Other Objects	2,400.00	(250.00)	2,150.00	1,612.63	537.37
Total Resource Room/Resource Center	<u>673,571.00</u>	<u>21,294.00</u>	<u>694,865.00</u>	<u>691,757.37</u>	<u>3,107.63</u>
Total Special Education - Instruction	<u>1,096,592.00</u>	<u>21,911.00</u>	<u>1,118,503.00</u>	<u>1,071,067.83</u>	<u>47,435.17</u>
Bilingual Education - Instruction:					
Salaries of Teachers		60.00	60.00	60.00	-
Total Bilingual Education - Instruction	<u>-</u>	<u>60.00</u>	<u>60.00</u>	<u>60.00</u>	<u>-</u>
School Sponsored Cocurricular Activities - Instruction:					
Salaries	20,535.00	470.00	21,005.00	18,085.00	2,920.00
Total School Sponsored Cocurricular Activities - Instruction	<u>20,535.00</u>	<u>470.00</u>	<u>21,005.00</u>	<u>18,085.00</u>	<u>2,920.00</u>
School Sponsored Athletics - Instruction:					
Salaries	5,120.00		5,120.00	5,120.00	-
Supplies & Materials	500.00	(26.51)	473.49	473.49	-
Total School Sponsored Athletics - Instruction	<u>5,620.00</u>	<u>(26.51)</u>	<u>5,593.49</u>	<u>5,593.49</u>	<u>-</u>
Other Instructional Programs - Instruction:					
Salaries of Teachers	14,700.00		14,700.00	12,125.00	2,575.00
	<u>14,700.00</u>	<u>-</u>	<u>14,700.00</u>	<u>12,125.00</u>	<u>2,575.00</u>
Total Instruction	<u>3,601,546.32</u>	<u>18,080.98</u>	<u>3,619,627.30</u>	<u>3,447,195.76</u>	<u>172,431.54</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	32,973.00		32,973.00	31,370.82	1,602.18
Total Attendance and Social Work Services	<u>32,973.00</u>	<u>-</u>	<u>32,973.00</u>	<u>31,370.82</u>	<u>1,602.18</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, 2016**

SCHOOL: ANTHONY ROSSI INTERMEDIATE SCHOOL

			2016		VARIANCE ACTUAL TO FINAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Health Services:					
Salaries	\$ 56,718.00	\$ 750.00	\$ 57,468.00	\$ 54,749.32	\$ 2,718.68
Salaries of Social Services Coordinators	84,384.00	367.00	84,751.00	84,751.00	-
Other Purchased Services (400-500 series)	100.00	(97.40)	2.60	2.60	(0.00)
Supplies and Materials	2,200.00	(230.00)	1,970.00	1,970.00	-
Total Health Services	143,402.00	789.60	144,191.60	141,472.92	2,718.68
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	169,768.00	(367.00)	169,401.00	143,679.00	25,722.00
Other Salaries	84,134.00	367.00	84,501.00	84,501.00	-
Supplies and Materials	200.00	(43.44)	156.56	156.56	-
Total Undistributed Expenditures - Guidance	254,102.00	(43.44)	254,058.56	228,336.56	25,722.00
Educational Media Services/School Library:					
Salaries	82,884.00	367.00	83,251.00	83,251.00	-
Supplies and Materials	7,965.00	(1,747.19)	6,217.81	6,047.58	170.23
Total Educational Media Services/School Library	90,849.00	(1,380.19)	89,468.81	89,298.58	170.23
Undistributed Expenditures - Support Services School Administration:					
Salaries of Principals/Assistant Principals	234,152.43		234,152.43	227,503.68	6,648.75
Salaries of Secretarial and Clerical Assistants	102,111.00		102,111.00	97,491.94	4,619.06
Other Purchased Services	4,576.00	(110.00)	4,466.00	4,465.50	0.50
Supplies and Materials	4,000.00	(2,934.95)	1,065.05	1,064.96	0.09
Total Undistributed Expenditures - Support Services School Admin	344,839.43	(3,044.95)	341,794.48	330,526.08	11,268.40
Undistributed Expenditures - Security					
Salaries	73,448.00		73,448.00	63,696.30	9,751.70
General Supplies	3,900.00	(3,900.00)	-	-	-
Total Undistributed Expenditures - Security	77,348.00	(3,900.00)	73,448.00	63,696.30	9,751.70
Total Undistributed Expenditures - Oper & Maint of Plant Serv	77,348.00	(3,900.00)	73,448.00	63,696.30	9,751.70
Student Transportation Services:					
Contracted Services (Other than Between Home and School)	1,000.00	(1,000.00)	-	-	-
Total Student Transportation Services	1,000.00	(1,000.00)	-	-	-
Undistributed Expenditures Before Unallocated Benefits	944,513.43	(8,578.98)	935,934.45	884,701.26	51,233.19
Unallocated Benefits:					
Group Insurance	1,416,550.00		1,416,550.00	1,416,550.00	-
Total Personal Services - Employee Benefits	1,416,550.00	-	1,416,550.00	1,416,550.00	-
Total Undistributed Expenditures	2,361,063.43	(8,578.98)	2,352,484.45	2,301,251.26	51,233.19
Total General Current Expense	5,962,609.75	9,502.00	5,972,111.75	5,748,447.02	223,664.73
Total School Based Expenditures	5,962,609.75	9,502.00	5,972,111.75	5,748,447.02	223,664.73
Other Financing Sources:					
Operating Transfer In	\$ 5,932,155.00	\$ 9,502.00	\$ 5,941,657.00	\$ 5,718,117.86	\$ (223,539.14)
Total Other Financing Sources	5,932,155.00	9,502.00	5,941,657.00	5,718,117.86	(223,539.14)
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(30,454.75)	-	(30,454.75)	(30,329.16)	125.59
Fund Balances, July 1	30,454.75	-	30,454.75	30,454.75	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 125.59	\$ 125.59

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, 2016**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	2016				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Regular Programs - Instruction					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 281,901.00	\$ 1,663.00	\$ 283,564.00	\$ 283,564.00	\$ -
Grades 1-5 Salaries of Teachers	1,639,243.62	(1,468.00)	1,637,775.62	1,610,966.59	26,809.03
Regular Programs - Undistributed Instruction:					
Other Salaries for Instruction	93,074.00		93,074.00	75,953.31	17,120.69
Other Purchased Services	23,508.00		23,508.00	20,610.72	2,897.28
General Supplies	167,478.10	18,691.00	186,169.10	173,585.43	12,583.67
Textbooks	1,000.00		1,000.00		1,000.00
Total Regular Programs - Instruction	<u>2,206,204.72</u>	<u>18,886.00</u>	<u>2,225,090.72</u>	<u>2,164,680.05</u>	<u>60,410.67</u>
Resource Room/Resource Center:					
Salaries of Teachers	284,953.00	57,070.00	342,023.00	338,523.00	3,500.00
Other Salaries for Instruction	203,687.00	(45,715.00)	157,972.00	152,637.96	5,334.04
Purchased Professional-Educational Services	123,984.00	(123,984.00)	-	-	-
General Supplies	16,400.00		16,400.00	15,135.26	1,264.74
Other Objects	2,200.00		2,200.00	-	2,200.00
Total Resource Room/Resource Center	<u>631,224.00</u>	<u>(112,629.00)</u>	<u>518,595.00</u>	<u>506,296.22</u>	<u>12,298.78</u>
Autism:					
Salaries of Teachers	400,799.00		400,799.00	281,973.60	118,825.40
Other Salaries for Instruction	302,553.00		302,553.00	268,042.49	34,510.51
Purchased Professional-Educational Services	182,040.00	(91,020.00)	91,020.00		91,020.00
Other Purchased Services (400-500 series)	1,600.00		1,600.00	192.05	1,407.95
General Supplies	23,700.00		23,700.00	21,686.13	2,013.87
Other Objects	3,900.00		3,900.00	2,045.41	1,854.59
Total Autism	<u>914,592.00</u>	<u>(91,020.00)</u>	<u>823,572.00</u>	<u>573,939.68</u>	<u>249,632.32</u>
Total Special Education - Instruction	<u>1,545,816.00</u>	<u>(203,649.00)</u>	<u>1,342,167.00</u>	<u>1,080,235.90</u>	<u>261,931.10</u>
Basic Skills/Remedial - Instruction:					
Salaries of Teachers	227,379.00	1,101.00	228,480.00	228,480.00	-
General Supplies	1,000.00		1,000.00	843.36	156.64
Total Basic Skills/Remedial - Instruction	<u>228,379.00</u>	<u>1,101.00</u>	<u>229,480.00</u>	<u>229,323.36</u>	<u>156.64</u>
Bilingual Education - Instruction:					
Salaries of Teachers	27,259.00		27,259.00		27,259.00
General Supplies	500.00		500.00		500.00
Total Bilingual Education - Instruction	<u>27,759.00</u>	<u>-</u>	<u>27,759.00</u>	<u>-</u>	<u>27,759.00</u>
School Sponsored Cocurricular Activities - Instruction:					
Supplies & Materials	500.00		500.00		500.00
Total School Sponsored Cocurricular Activities - Instruction	<u>500.00</u>	<u>-</u>	<u>500.00</u>	<u>-</u>	<u>500.00</u>
Total Instruction	<u>4,008,658.72</u>	<u>(183,662.00)</u>	<u>3,824,996.72</u>	<u>3,474,239.31</u>	<u>350,757.41</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	43,275.00		43,275.00	18,510.48	24,764.52
Total Attendance and Social Work Services	<u>43,275.00</u>	<u>-</u>	<u>43,275.00</u>	<u>18,510.48</u>	<u>24,764.52</u>
Health Services:					
Salaries	64,294.00	1,367.00	65,661.00	65,661.00	-
Salaries of Social Services Coordinators	58,561.00	367.00	58,928.00	58,928.00	-
Other Purchased Services (400-500 series)	100.00		100.00		100.00
Supplies and Materials	4,200.00		4,200.00	3,122.33	1,077.67
Total Health Services	<u>127,155.00</u>	<u>1,734.00</u>	<u>128,889.00</u>	<u>127,711.33</u>	<u>1,177.67</u>
Undistributed Expenditures - Guidance					
Salaries of Other Professional Staff	145,950.00	734.00	146,684.00	146,684.00	-
Supplies and Materials	2,200.00		2,200.00	1,741.99	458.01
Total Undistributed Expenditures - Guidance	<u>148,150.00</u>	<u>734.00</u>	<u>148,884.00</u>	<u>148,425.99</u>	<u>458.01</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, 2016**

SCHOOL: JOHN H. WINSLOW PUBLIC SCHOOL

	2016				VARIANCE FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Educational Media Services/School Library:					
Salaries	\$ 55,968.00	\$ 63.00	\$ 56,031.00	\$ 56,030.49	0.51
Supplies and Materials	8,200.00	(5,000.00)	3,200.00	3,004.78	195.22
Total Educational Media Services/School Library	<u>64,168.00</u>	<u>(4,937.00)</u>	<u>59,231.00</u>	<u>59,035.27</u>	<u>195.73</u>
Support Services School Administration:					
Salaries of Principals/Assistant Principals	227,844.88		227,844.88	225,365.95	2,478.93
Salaries of Secretarial and Clerical Assistants	83,818.00		83,818.00	64,649.07	19,168.93
Other Purchased Services	4,767.00	693.00	5,460.00	5,209.39	250.61
Supplies and Materials	10,035.00	(2,700.00)	7,335.00	7,036.96	298.04
Total Support Services School Administration	<u>326,464.88</u>	<u>(2,007.00)</u>	<u>324,457.88</u>	<u>302,261.37</u>	<u>22,196.51</u>
Other Operating and Maintenance of Plant					
Salaries	47,995.72	5,367.00	53,362.72	39,763.11	13,599.61
Total Other Operations and Maintenance of Plant Services	<u>47,995.72</u>	<u>5,367.00</u>	<u>53,362.72</u>	<u>39,763.11</u>	<u>13,599.61</u>
Undistributed Expenditures - Security					
Salaries	26,783.00	1,232.00	28,015.00	28,014.42	0.58
General Supplies	1,500.00		1,500.00		1,500.00
Total Undistributed Expenditures - Security	<u>28,283.00</u>	<u>1,232.00</u>	<u>29,515.00</u>	<u>28,014.42</u>	<u>1,500.58</u>
Total Undistributed Expenditures - Oper & Maint of Plant Serv	<u>76,278.72</u>	<u>6,599.00</u>	<u>82,877.72</u>	<u>67,777.53</u>	<u>15,100.19</u>
Undistributed Expenditures Before Unallocated Benefits	<u>785,491.60</u>	<u>2,123.00</u>	<u>787,614.60</u>	<u>723,721.97</u>	<u>63,892.63</u>
Unallocated Benefits:					
Group Insurance	1,644,510.00		1,644,510.00	1,644,510.00	-
Total Personal Services - Employee Benefits	<u>1,644,510.00</u>	<u>-</u>	<u>1,644,510.00</u>	<u>1,644,510.00</u>	<u>-</u>
Total Undistributed Expenditures	<u>2,430,001.60</u>	<u>2,123.00</u>	<u>2,432,124.60</u>	<u>2,368,231.97</u>	<u>63,892.63</u>
Total General Current Expense	<u>6,438,660.32</u>	<u>(181,539.00)</u>	<u>6,257,121.32</u>	<u>5,842,471.28</u>	<u>414,650.04</u>
Total School Based Expenditures	<u>6,438,660.32</u>	<u>(181,539.00)</u>	<u>6,257,121.32</u>	<u>5,842,471.28</u>	<u>414,650.04</u>
Other Financing Sources:					
Operating Transfer In	\$ 6,414,538.00	\$ (181,539.00)	\$ 6,232,999.00	\$ 5,818,715.96	\$ (414,283.04)
Total Other Financing Sources	<u>6,414,538.00</u>	<u>(181,539.00)</u>	<u>6,232,999.00</u>	<u>5,818,715.96</u>	<u>(414,283.04)</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(24,122.32)	-	(24,122.32)	(23,755.32)	367.00
Fund Balances, July 1	<u>24,122.32</u>	<u>-</u>	<u>24,122.32</u>	<u>24,122.32</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (0.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>	<u>\$ 367.00</u>	<u>\$ 367.00</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.



**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2016**

	Title I	Title IIIA	IDEA	IDEA Preschool	Title IIA	Race To The Top	21st Century	NSLP Equipment Grant	Perkins Grant
<b>REVENUES:</b>									
Local Sources									
State Sources	\$ 2,949,457.70	\$ 330,498.56	\$ 2,588,843.46	\$ 76,532.84	\$ 502,382.94	\$ 54,942.40	\$ 65,083.36	\$ 26,739.46	\$ 74,243.37
Federal Sources	2,949,457.70	330,498.56	2,588,843.46	76,532.84	502,382.94	54,942.40	65,083.36	26,739.46	74,243.37
<b>Total Revenues</b>	<b>238,236.75</b>	<b>127,083.81</b>	<b>178,627.38</b>	<b>34,185.96</b>	<b>972.50</b>	<b>1,080.00</b>	<b>23,114.14</b>	<b>7,920.00</b>	<b>1,314.00</b>
<b>EXPENDITURES:</b>									
Instruction:									
Teachers Salaries									
Other Salaries for Instruction									
Purchased Professional - Educational Services									
Tuition									
Other Purchased Services (400-500 series)									
Textbooks									
Other Objects									
Supplies									
<b>Total Instruction</b>	<b>283,290.81</b>	<b>132,191.61</b>	<b>129,305.56</b>	<b>129,305.56</b>	<b>972.50</b>	<b>42,772.40</b>	<b>270.00</b>	<b>218.14</b>	<b>62,966.21</b>
Support Services:									
Salaries of Program Directors									
Salaries of Supervisors of Instruction									
Salaries of Other Professional Staff									
Salaries of Secretarial and Clerical Staff									
Other Salaries									
Salaries - Community Parent Involvement									
Salaries of Master Teachers									
Other Support Services - Employee Benefits									
Purchased Professional - Educational Services									
Contracted Pre-K									
Other Purchased Professional Services									
Rentals									
Contracted Services - Transportation									
Travel									
Supplies & Materials									
<b>Total Support Services</b>	<b>807.00</b>	<b>1,193.00</b>	<b>155,235.15</b>	<b>30,422.84</b>	<b>1,193.00</b>	<b>12,093.50</b>	<b>15,169.91</b>	<b>994.00</b>	<b>32.14</b>
Facilities Acquisitions and Construction Services:									
Instructional Equipment									
Non - Instructional Equipment									
<b>Total Facilities Acquisitions and Const. Services:</b>	<b>1,059.76</b>	<b>160.00</b>	<b>167,444.29</b>	<b>12,956.48</b>	<b>12,956.48</b>	<b>765.00</b>	<b>35,693.58</b>	<b>168.02</b>	<b>1,794.16</b>
Other Financing Sources (Uses)									
Transfer from General Fund									
Contribution to School Based Budgets									
<b>Total Outflows</b>	<b>(2,230,501.00)</b>	<b>(420,280.15)</b>	<b>(420,280.15)</b>	<b>502,382.94</b>	<b>54,942.40</b>	<b>65,083.36</b>	<b>26,739.46</b>	<b>74,243.37</b>	<b>-</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, 2016**

	Non Public									
	Textbooks	Home Instruction	Nursing	Supplemental Instruction	Corrective Speech	Examination & Classification	Technology Aid	Compensatory Education	Security Aid	
<b>REVENUES:</b>				193						
Local Sources	31,342.89	1,696.20	49,770.00	25,619.70	29,681.55	38,520.50	14,249.07	97,036.20	13,749.53	
State Sources										
Federal Sources										
<b>Total Revenues</b>	<b>31,342.89</b>	<b>1,696.20</b>	<b>49,770.00</b>	<b>25,619.70</b>	<b>29,681.55</b>	<b>38,520.50</b>	<b>14,249.07</b>	<b>97,036.20</b>	<b>13,749.53</b>	
<b>EXPENDITURES:</b>										
Instruction:										
Teachers Salaries										
Other Salaries for Instruction		1,696.20		25,619.70	29,681.55	38,520.50		97,036.20		
Purchased Professional - Educational Services										
Tuition										
Other Purchased Services (400-500 series)			49,770.00							
Textbooks	31,342.89									
Other Objects										
Supplies										
<b>Total Instruction</b>	<b>31,342.89</b>	<b>1,696.20</b>	<b>49,770.00</b>	<b>25,619.70</b>	<b>29,681.55</b>	<b>38,520.50</b>	<b>11,670.29</b>	<b>97,036.20</b>	<b>-</b>	
Support Services:										
Salaries of Program Directors										
Salaries of Supervisors of Instruction										
Salaries of Other Professional Staff										
Salaries of Secretarial and Clerical Staff										
Other Salaries										
Salaries - Community Parent Involvement										
Salaries of Master Teachers										
Other Support Services - Employee Benefits										
Purchased Professional - Educational Services										
Contracted Pre-K										
Other Purchased Professional Services										
Other Purchased Services (400-500 series)										
Rentals										
Contracted Services - Transportation										
Travel										
Supplies & Materials										
<b>Total Support Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,749.53</b>	<b>13,749.53</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>-</b>	<b>2,578.78</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Financing Sources (Uses)										
Transfer from General Fund										
Contribution to School Based Budgets										
<b>Total Outflows</b>	<b>31,342.89</b>	<b>1,696.20</b>	<b>49,770.00</b>	<b>25,619.70</b>	<b>29,681.55</b>	<b>38,520.50</b>	<b>14,249.07</b>	<b>97,036.20</b>	<b>13,749.53</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CITY OF VINELAND SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 2016**

	Preschool Education Aid	NJYC	FFC	FFC Family Friendly Summer	Municipal Alliance	NJSBGI Safety Grant	Lenfest	CCOET WIA	General Mills
<b>REVENUES:</b>									
Local Sources	18,973,703.21	387,800.50	30,532.35	7,470.92	5,600.00	51,440.40	2,285.22	1,225.44	4,635.00
State Sources									
Federal Sources									
<b>Total Revenues</b>	<b>18,973,703.21</b>	<b>387,800.50</b>	<b>30,532.35</b>	<b>7,470.92</b>	<b>5,600.00</b>	<b>51,440.40</b>	<b>2,285.22</b>	<b>1,225.44</b>	<b>4,635.00</b>
<b>EXPENDITURES:</b>									
Instruction:									
Teachers Salaries	2,045,932.20	110,265.60	11,550.00	3,200.00					
Other Salaries for Instruction	494,516.90								
Purchased Professional - Educational Services	237,618.40								
Tuition									
Other Purchased Services (400-500 series)	4,440.00								
Textbooks									
Other Objects	66,294.80		7,861.21				2,285.22		
Supplies									4,635.00
<b>Total Instruction</b>	<b>2,848,802.30</b>	<b>110,265.60</b>	<b>19,411.21</b>	<b>3,200.00</b>	<b>-</b>	<b>-</b>	<b>2,285.22</b>	<b>-</b>	<b>4,635.00</b>
Support Services:									
Salaries of Program Directors	105,798.24								
Salaries of Supervisors of Instruction	214,512.72								
Salaries of Other Professional Staff	674,786.38	142,466.40	9,510.00	3,740.00					
Salaries of Secretarial and Clerical Staff	155,586.38								
Other Salaries	231,650.18	46,656.00							
Salaries - Community Parent Involvement	61,687.00								
Salaries of Master Teachers	349,529.01								
Other Support Services - Employee Benefits	1,670,400.00	72,892.00	1,611.14	530.92					
Purchased Professional - Educational Services	680,122.30	1,855.00							
Contracted Pre-K	11,120,246.39								
Other Purchased Professional Services	166,026.50								
Rentals	255,370.52								
Contracted Services - Transportation	849,753.00								
Travel	409.40	322.40							
Supplies & Materials	50,225.61	13,343.10			5,600.00			1,225.44	
<b>Total Support Services</b>	<b>16,586,103.63</b>	<b>277,534.90</b>	<b>11,121.14</b>	<b>4,270.92</b>	<b>5,600.00</b>	<b>37,145.52</b>	<b>-</b>	<b>1,225.44</b>	<b>-</b>
Facilities Acquisitions and Construction Services:									
Instructional Equipment	11,227.28								
Non - Instructional Equipment	11,227.28								
<b>Total Facilities Acquisitions and Const. Services:</b>	<b>472,430.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,294.88</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Financing Sources (Uses)									
Transfer from General Fund	472,430.00								
Contribution to School Based Budgets									
<b>Total Outflows</b>	<b>18,973,703.21</b>	<b>387,800.50</b>	<b>30,532.35</b>	<b>7,470.92</b>	<b>5,600.00</b>	<b>51,440.40</b>	<b>2,285.22</b>	<b>1,225.44</b>	<b>4,635.00</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, 2016**

	Whole Kids	Tobacco Free	Totals 2016
<b>REVENUES:</b>			
Local Sources	90.97	500.00	\$ 60,177.03
State Sources			19,706,772.62
Federal Sources			6,668,724.09
<b>Total Revenues</b>	<u>90.97</u>	<u>500.00</u>	<u>26,435,673.74</u>
<b>EXPENDITURES:</b>			
Instruction:			
Teachers Salaries			2,747,982.38
Other Salaries for Instruction			580,600.36
Purchased Professional - Educational Services			436,121.55
Tuition			1,760,884.36
Other Purchased Services (400-500 series)			67,344.30
Textbooks			31,342.89
Other Objects			1,715.00
Supplies		500.00	728,530.95
<b>Total Instruction</b>	<u>-</u>	<u>500.00</u>	<u>6,354,521.79</u>
Support Services:			
Salaries of Program Directors			122,379.29
Salaries of Supervisors of Instruction			214,512.72
Salaries of Other Professional Staff			905,502.18
Salaries of Secretarial and Clerical Staff			193,151.18
Other Salaries			278,306.18
Salaries - Community Parent Involvement			61,687.00
Salaries of Master Teachers			349,529.01
Other Support Services - Employee Benefits			2,010,780.47
Purchased Professional - Educational Services			845,703.95
Contracted Pre-K			11,120,246.39
Other Purchased Professional Services			166,026.50
Rentals			18,163.91
Other Purchased Services (400-500 series)			255,370.52
Contracted Services - Transportation			849,753.00
Travel			2,119.58
Supplies & Materials	90.97		354,728.52
<b>Total Support Services</b>	<u>90.97</u>	<u>-</u>	<u>17,847,960.40</u>
Facilities Acquisitions and Construction Services:			
Instructional Equipment			-
Non - Instructional Equipment			54,840.40
<b>Total Facilities Acquisitions and Const. Services:</b>			<u>54,840.40</u>
Other Financing Sources (Uses)			
Transfer from General Fund			472,430.00
Contribution to School Based Budgets			(2,650,781.15)
<b>Total Outflows</b>	<u>90.97</u>	<u>500.00</u>	<u>26,435,673.74</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<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, 2016**

<u>District-Wide Total</u>	<u>Total</u>		
	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>EXPENDITURES:</b>			
Instruction:			
Salaries of Teachers	\$ 2,057,232.59	\$ 2,045,932.20	\$ 11,300.39
Other Salaries for Instruction	499,753.10	494,516.90	5,236.20
Purchased Professional - Educational Services	253,187.00	237,618.40	15,568.60
Other Purchased Services (400-500 series)	15,000.00	4,440.00	10,560.00
Supplies	69,674.14	66,294.80	3,379.34
<b>Total Instruction</b>	<b><u>2,894,846.83</u></b>	<b><u>2,848,802.30</u></b>	<b><u>46,044.53</u></b>
Support Services:			
Salaries of Program Directors	105,798.24	105,798.24	-
Salaries of Supervisors of Instruction	214,512.76	214,512.72	0.04
Salaries of Other Professional Staff	681,871.20	674,786.38	7,084.82
Salaries of Secretarial and Clerical Staff	156,674.92	155,586.38	1,088.54
Other Salaries	231,650.18	231,650.18	-
Salaries - Community Parent Involvement	61,687.00	61,687.00	-
Salaries of Master Teachers	351,930.00	349,529.01	2,400.99
Other Support Services - Employee Benefits	1,670,400.00	1,670,400.00	-
Contracted Pre-K	11,689,760.00	11,120,246.39	569,513.61
Purchased Professional - Educational Services	680,175.00	680,122.30	52.70
Other Purchased Professional Services	168,000.00	166,026.50	1,973.50
Rentals	272,550.04	255,370.52	17,179.52
Contracted Services - Transportation	849,753.00	849,753.00	-
Travel	1,000.00	409.40	590.60
Supplies and Materials	50,431.83	50,225.61	206.22
<b>Total Support Services</b>	<b><u>17,186,194.17</u></b>	<b><u>16,586,103.63</u></b>	<b><u>600,090.54</u></b>
Facilities Acquisition and Construction Services			
Non-Instructional Equipment	11,650.00	11,227.28	422.72
<b>Total Facilities Acquisition and Construction Ser.</b>	<b><u>11,650.00</u></b>	<b><u>11,227.28</u></b>	<b><u>422.72</u></b>
<b>Total Expenditures</b>	<b><u>\$ 20,092,691.00</u></b>	<b><u>\$ 19,446,133.21</u></b>	<b><u>\$ 646,557.79</u></b>

**CALCULATION OF BUDGET & CARRYOVER**

Total 2015-16 Preschool Education Aid Allocation	\$ 18,762,220.00
Add: Actual Carryover June 30, 2015	1,486,440.39
	<u>20,248,660.39</u>
Add: Budgeted Transfer from the General Fund	472,430.00
	<u>20,721,090.39</u>
Total Preschool Education Aid Funds Available for 2015/2016 Budget	20,721,090.39
Less: 2015/2016 Budgeted Preschool Education Aid - Prior Year Budget Carryover Available & Unbudgeted Preschool Education Aid Funds, June 30, 2016	(20,092,691.00)
	<u>628,399.39</u>
Add: June 30, 2016 Unexpended Preschool Education Aid	646,557.79
2015-2016 Carryover - Preschool Education Aid	\$ <u>1,274,957.18</u>
2015-16 Preschool Education Carryover Budgeted for Preschool Programs 2016-2017	\$ <u>631,918.00</u>

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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, 2016

	<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	\$ 1,098,294.63	\$ 141,193.16	\$ 413,278.09	\$ 227,396.14	\$ 1,880,162.02
Due from Agency Account	60,213.04				60,213.04
<b>Total Assets</b>	<b><u>\$ 1,158,507.67</u></b>	<b><u>\$ 141,193.16</u></b>	<b><u>\$ 413,278.09</u></b>	<b><u>\$ 227,396.14</u></b>	<b><u>\$ 1,940,375.06</u></b>
<b>LIABILITIES:</b>					
Intergovernmental Accounts Payable:					
State					\$ -
Due to General Fund	28,562.07				28,562.07
Due to Unemployment Fund				60,213.04	60,213.04
Payable to Student Groups			413,278.09		413,278.09
Payroll Deductions and Withholdings				167,183.10	167,183.10
<b>Total Liabilities</b>	<b><u>28,562.07</u></b>	<b><u>-</u></b>	<b><u>413,278.09</u></b>	<b><u>227,396.14</u></b>	<b><u>669,236.30</u></b>
<b>NET POSITION:</b>					
Held in Trust for Unemployment Claims and Other Purposes	1,129,945.60				1,129,945.60
Reserved for Scholarships		141,193.16			141,193.16
<b>Total Net Position</b>	<b><u>1,129,945.60</u></b>	<b><u>141,193.16</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1,271,138.76</u></b>
<b>Total Liabilities and Net Position</b>	<b><u>\$ 1,158,507.67</u></b>	<b><u>\$ 141,193.16</u></b>	<b><u>\$ 413,278.09</u></b>	<b><u>\$ 227,396.14</u></b>	<b><u>\$ 1,940,375.06</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, 2016

	Unemployment Compensation <u>Trust</u>	Private - Purpose Scholarship <u>Fund</u>	<u>Total</u>
<b>ADDITIONS:</b>			
Investment Earnings:			
Interest and Dividends	\$ 8,828.32	\$ 1,366.50	\$ 10,194.82
Contributions		1,768.36	1,768.36
Employee Salary Deductions	<u>172,532.86</u>	<u>                    </u>	<u>172,532.86</u>
Total Additions	<u>181,361.18</u>	<u>3,134.86</u>	<u>184,496.04</u>
<b>DEDUCTIONS:</b>			
Unemployment Compensation Claims	132,069.11		132,069.11
Scholarships		3,625.00	3,625.00
Total Deductions	<u>132,069.11</u>	<u>3,625.00</u>	<u>135,694.11</u>
Change in Net Assets	49,292.07	(490.14)	48,801.93
Net Position, July 1	<u>1,080,653.53</u>	<u>141,683.30</u>	<u>1,222,336.83</u>
Net Position, June 30	<u><u>\$ 1,129,945.60</u></u>	<u><u>\$ 141,193.16</u></u>	<u><u>\$ 1,271,138.76</u></u>

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**CITY OF VINELAND BOARD OF EDUCATION**  
 Fiduciary Funds  
 Student Activity Agency Fund Schedule of Receipts and Disbursements  
 For the Fiscal Year Ended June 30, 2016

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Mennies	\$ 20,868.60	\$ 29,546.16	\$ 24,992.57	\$ 25,422.19
Wallace	24,350.16	44,892.09	51,222.23	18,020.02
Landis	25,114.27	22,973.75	27,699.75	20,388.27
Memorial	44,054.24	75,389.94	62,869.83	56,574.35
Rossi	37,597.01	101,349.25	103,296.40	35,649.86
Sabater		16,244.09	6,386.50	9,857.59
Vineland High School	266,606.42	521,682.42	559,707.70	228,581.14
Safety Patrol		38,044.20	19,696.72	18,347.48
Athletic Fund	2,405.78	113,778.83	115,747.42	437.19
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 420,996.48</u>	<u>\$ 963,900.73</u>	<u>\$ 971,619.12</u>	<u>\$ 413,278.09</u>

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**CITY OF VINELAND BOARD OF EDUCATION**  
 Fiduciary Funds  
 Payroll Agency Fund Schedule of Receipts and Disbursements  
 For the Fiscal Year Ended June 30, 2016

	<u>Balance</u> <u>June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2016</u>
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 332,317.27	\$ 110,890,287.19	\$ 110,995,208.32	\$ 227,396.14
<b>Total Assets</b>	<u>\$ 332,317.27</u>	<u>\$ 110,890,287.19</u>	<u>\$ 110,995,208.32</u>	<u>\$ 227,396.14</u>
<b>LIABILITIES:</b>				
Payroll Deductions and Withholdings	\$ 271,475.25	\$ 110,830,074.15	\$ 110,934,366.30	\$ 167,183.10
Interfund Accounts Payable:				
Due Unemployment Trust Fund	<u>60,842.02</u>	<u>60,213.04</u>	<u>60,842.02</u>	<u>60,213.04</u>
<b>Total Liabilities</b>	<u>\$ 332,317.27</u>	<u>\$ 110,890,287.19</u>	<u>\$ 110,995,208.32</u>	<u>\$ 227,396.14</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,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Governmental activities</b>										
Invested in capital assets, net of related debt	151,041,345	165,644,572	162,302,338	159,765,996	156,687,489	153,440,795	153,121,780	149,435,023	144,815,293	146,756,588
Restricted	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	15,823,271
Unrestricted	(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)	(83,305,199)
Total governmental activities net position	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	79,274,660
<b>Business-type activities</b>										
Invested in capital assets, net of related debt	699,685	807,439	737,103	770,849	690,871	622,399	547,208	469,433	389,433	362,366
Restricted	(43,056)	(212,528)	46,303	412,203	635,123	217,691	34,541	(399,992)	(625,373)	(362,521)
Unrestricted	656,628	594,910	783,406	1,183,053	1,325,994	840,091	581,749	69,441	(2,35,941)	(155)
Total business-type activities net position										
<b>District-wide</b>										
Invested in capital assets, net of related debt	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	147,118,954
Restricted	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	15,823,271
Unrestricted	(5,022,665)	(10,676,114)	(17,929,430)	(5,075,710)	(9,179,682)	(8,722,914)	(13,403,030)	(75,302,091)	(78,736,258)	(83,667,220)
Total district net position	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	79,274,505
								(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*

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Expenses</b>										
Governmental activities										
Instruction										
Regular	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	78,683,328
Special education	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	29,551,705
Other special education	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	9,119,523
Other instruction	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	3,341,111
Nonpublic school programs										
Adult/continuing education programs			22		1,344,584					
Support Services:										
Tuition	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	5,511,611
Student & instruction related services	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	52,595,405
General administration	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	8,916,256
School Administrative Services	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	8,091,946
Central Services	2,105,055	2,155,253	2,253,861	2,263,400	2,016,753					
Administrative information technology	1,506,042	1,503,257	1,599,796	1,740,314	1,736,536					
Plant Operations and Maintenance	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	21,912,178
Pupil transportation	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	15,073,798
Other support services	42,674,451	44,480,760	39,980,377	42,710,371	40,243,948	44,052,549	50,248,908			
Special Schools	943,791	1,117,453	1,026,718	755,267	66,108	200,049	44,801	22,366	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	4,262,040
Interest on long-term debt	867									
Unallocated depreciation	664,108	156,566								
Total governmental activities expenses	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	237,058,901
Business-type activities:										
Food service	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	6,290,443
Child Care	430,150	505,388								
Supplemental Educational Services			46,223	101,948	17,528	11,219				
Total business-type activities expense	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	6,290,443
Total district expenses	190,825,603	200,796,874	193,018,234	203,484,850	196,769,535	209,147,918	211,905,024	214,931,158	238,388,226	243,349,344
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
Instruction (tuition)						806,936	1,286,979	1,927,926	1,927,111	1,391,590
Pupil transportation										
Central and other support services										
Operating grants and contributions	14,919,789	15,426,518	9,704,563	10,220,446	10,042,117	17,740	28,424,302	26,795,661	59,449,345	72,466,859
Capital grants and contributions	40,157,025	18,392,104	1,014,963	231,762	10,908					
Total governmental activities program revenues	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	73,858,449

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Program Revenues (cont'd)</b>										
Business-type activities:										
Charges for services:										
Food service	1,165,905	1,109,428	1,112,278	964,015	965,891	897,922	793,630	857,605	873,908	851,189
Child care	238,997	205,575								
Supplemental Educational Services	3,061,324	3,272,545	100,183	250,707						
Operating grants and contributions	496,100	192,900	3,388,341	3,506,329	3,789,734	4,718,549	5,116,261	5,134,644	5,075,125	5,388,323
Capital grants and contributions	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	6,239,512
Total business type activities program revenues	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	80,097,961
Net (Expense)/Revenue	(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)	(163,200,452)
Governmental activities	363,601	(365,838)	174,988	307,106	(717,236)	(491,101)	(88,519)	(521,838)	(560,983)	(50,931)
Business-type activities	(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)	(163,251,383)
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental activities:										
Property taxes levied for general purposes, net	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	22,166,068
Federal and State Aid Not Restricted	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	137,981,979
Federal and State Aid Restricted	31,800,968	28,397,746	25,200,203	30,887,032	27,489,010	28,471,328				
Tuition Received	683,496	479,241	596,550	1,007,621	713,809					
Investment earnings	566,763	635,242	312,471	179,557	89,100	77,932	746,820	1,379,266	2,060,077	727,888
Miscellaneous income	942,356	424,259	299,313	430,685	394,920	483,925				
Bad Debt Expense										
Capital Contributions	(191,153)	220,805	50,755	(24,459)	(18,000)		173,973	-	(250,000)	(250,000)
Transfers	(2,474,887)	(299,813)	(1,056,950)	(32,055)	(45,257)					
Special Item - Judgment Against the District	(740,918)	(13,703)	(688,726)	(23,048)	(65,257)					
Special Item - Loss on disposition of assets	1,674,755	178,710,943	176,017,482	178,958,973	180,658,737	204,497,065	174,820,853	173,910,719	161,653,911	160,625,915
Total governmental activities	13,549	9,690	3,508	3,081	2,661	5,197	4,150	9,529	5,602	4,563
Business-type activities:										
Investment earnings										
Miscellaneous										
Bad Debt Expense										
Capital Contributions										
Transfers	191,153	299,813			18,000		(173,973)	-	250,000	250,000
Special Item - Judgment Against the District	(430,498)	(5,383)			788,529					
Special Item - Loss on disposition of assets	(228,004)	304,120	13,508	92,541	809,190	5,197	(169,823)	9,529	255,602	32,153
Total business-type activities	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	160,912,631
Total district-wide	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)	(2,574,537)
Governmental activities	135,597	(61,718)	188,495	399,647	91,954	(485,903)	(258,542)	(512,308)	(305,381)	235,785
Business-type activities	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)	(2,338,752)

Source: CAFR, A-2

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

	Fiscal Year Ending June 30,									
	2007	2008	2009	2010	2011 (1)	2012	2013	2014	2015	2016
General Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 512,189	\$ 589,834	\$ 455,143	\$ -	\$ -	\$ -
Restricted					9,026,373	14,595,589	18,037,094	16,137,269	15,117,946	15,796,433
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)	(8,585,696)
Reserved	\$ 5,973,733	\$ 13,733,450	\$ 22,732,435	\$ 3,123,222						
Unreserved	2,503,745	(1,837,274)	(10,197,192)	2,849,344						
Total general fund	<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>	<u>\$ 7,210,737</u>
All Other Governmental Funds										
Nonspendable					\$ 26,832.60	\$ 26,857.74	\$ -	\$ 26,848	\$ -	\$ -
Restricted					30		26,853		26,843	26,838
Reserved										
Unreserved, reported in:										
Special revenue fund	\$ (198,588)	\$ (198,588)								
Permanent fund	26,845	26,853	26,839	26,850				(20,672)	(386,407)	(601,265)
Total all other governmental funds	<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>	<u>\$ (574,427)</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*

	Fiscal Year Ending June 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Revenues</b>										
Tax/levy	\$ 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	\$ 22,166,068
Tuition charges	683,496	479,241	596,550	1,007,621	713,809	780,490	1,286,979	1,927,926	1,927,111	1,391,590
Miscellaneous	1,509,119	1,059,501	611,784	610,242	484,020	499,560	746,820	1,527,266	2,154,500	788,045
Federal sources	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	7,226,059
State sources	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	179,870,559
Local sources						88,744	70,781	17,512		
Total revenue	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	211,442,321
<b>Expenditures</b>										
Instruction										
Regular instruction	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	47,591,647
Special education instruction	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	17,874,363
Other special instruction	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	5,515,948
Other instruction	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	2,020,872
Adult/continuing education			22	24,459						
Support Services:										
Tuition	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	5,511,611
Student & inst. related services	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	31,812,354
General administration	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	5,753,961
School administrative services	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	5,222,006
Central services	2,105,922	2,155,253	2,253,861	2,263,400	2,016,753					
Admin. information technology	1,506,042	1,503,257	1,599,796	1,740,314	1,736,536					
Plant operations and maintenance	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	14,140,668
Pupil transportation	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	9,727,630
Other Support Services										
Employee benefits	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	53,861,105
Special Schools	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	4,262,040
Capital outlay	960,226	1,097,193	1,203,986	2,763,806	2,493,536	2,481,119	4,785,828	2,790,213	3,146,385	8,663,250
Total expenditures	183,555,518	190,511,653	185,979,324	195,821,648	188,782,820	199,802,145	206,496,404	204,243,496	208,139,421	211,957,455
Excess (Deficiency) of revenues over (under) expenditures	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)	(515,134)
<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	420,660	9,949	236,619	771,225	(18,000)		173,973	1,456,430	(250,000)	(250,000)
Transfers out	(611,813)	(309,762)	(236,619)	(771,225)				(1,456,430)		
Prior Year Grantor Adjustment										
Total other financing sources (uses)	(191,153)	(299,813)	-	-	(18,000)	-	173,973	-	(250,000)	(250,000)
Net change in fund balances	2,055,976	3,418,706	837,641	(6,562,666)	1,963,291	5,501,856	(1,964,270)	(1,611,190)	(2,487,660)	(765,134)
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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Interest on Investments	\$ 565,398	\$ 635,242	\$ 312,471	\$ 179,557	\$ 89,100	\$ 76,580	\$ 84,985	\$ 88,325	\$ 98,622	\$ 84,374
Adult Education Fees	4,467	3,172	2,939	1,679	-	114,583				
Rentals	40,759	51,362	58,869	66,926	86,103	63,517	38,689	44,378	42,818	43,643
Refunds	136,061	183,716	76,029	79,235	143,932	96,106	251,071	268,400	1,490,139	274,872
Proceeds from Auction	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	259,534	43,618								
Sale of Property/Recycling		7,964	12,890	4,777	2,166	2,527				
Fees - Telephone Mtce Agreement	15,000	19,200		15,000	30,000	-				
Collections - Prior Year's Fees	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							
Computer Trade-In	5,420					683				
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			29,749	32,071	18,075	2,957	22,586	18,190	300	
GED Testing Fees				86,295		407				
NJEA Reimburs-Teacher				3,639						
Donations			4,200	4,200						
Broadcasting Stipend										
General Election										
Book Fines					1,275	3,025	1,444	8,727	3,076	1,844
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	13,041	7,319	6,726	10,996	3,284	68,821	347,775	951,246	424,851	323,136
	<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>	<u>\$ 727,869</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	Public Utilities <sup>b</sup>	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate <sup>c</sup>
2007	36,537,000	1,398,913,000	34,587,500	4,126,800	371,705,000	120,337,800	51,069,700	2,017,276,600	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	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	7,567,938	2,084,839,638	4,259,989,861	1.038
2010	28,326,300	1,477,896,400	36,811,500	4,123,500	403,008,400	131,755,400	44,883,300	2,126,304,900	7,985,792	2,124,063,492	4,129,114,841	1.018
2011	26,099,400	1,489,865,200	36,928,100	4,263,500	403,061,600	131,427,100	44,433,300	2,136,678,200	7,353,877	2,134,718,977	3,939,477,998	1.018
2012	26,897,600	1,491,484,100	37,147,800	4,204,600	405,022,500	124,833,300	42,899,200	2,132,089,100	67,387,734	2,129,712,834	4,152,745,055	1.021
2013 (R)	61,204,200	2,504,057,400	63,399,600	4,452,600	1,001,374,700	300,618,500	122,366,400	4,057,473,400	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	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	10,145,097	3,919,960,497	4,029,537,591	0.566
2016	51,321,000	2,529,456,100	52,056,500	4,722,800	882,506,900	255,031,100	111,787,000	3,886,881,400	9,575,787	3,896,457,187	4,151,792,421	0.581

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

Reassessment occurs when the County Board of Taxation requests Treasury to order a reassessment.

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

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

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

R = Revaluation

Source: Municipal Tax Assessor

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

*Unaudited*

Fiscal Year Ended June 30,	City of Vineland School District Direct Rate		Overlapping Rates		Total Direct and Overlapping Tax Rate
	Basic Rate <sup>a</sup>	General Obligation Debt Service <sup>b</sup>	(From J-6)		
			Total Direct School Tax Rate	City of Vineland	
2007	1.012	-	1.012	1.111	1.689
2008	1.037	-	1.037	1.106	1.861
2009	1.038	-	1.038	1.228	1.757
2010	1.018	-	1.018	1.279	1.677
2011	1.018	-	1.018	1.342	1.682
2012	1.021	-	1.021	1.343	1.768
2013*	0.537	-	0.537	0.760	0.973
2014	0.544	-	0.544	0.805	0.997
2015	0.566	-	0.566	0.853	1.062
2016	0.581	-	0.581	0.856	1.139

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

**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

	2016			2007		
	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	\$ 101,579,000	1	2.61%	\$ 32,396,800	1	1.61%
Vineland Construction Corp	28,768,400	2	0.74%	21,976,000	2	1.09%
Wal-Mart	20,500,000	3	0.53%			
LBW Vineland, LLC	18,854,300	4	0.48%			
Berks Count Real Estate Assoc	16,200,000	5	0.42%	10,311,900	4	0.51%
Lucca Freezer & Cold Storage LLC	14,676,400	6	0.38%			
Maintree Shopping/Office Center	13,200,000	7	0.34%	9,339,100	6	0.46%
General Mills Operations	13,000,000	8	0.33%	8,166,300	8	0.41%
NA Real Property Associates LLC	10,697,400	9	0.27%			
Frank's Realty	10,500,000	10	0.27%	9,039,900	7	0.45%
Major Petroleum Industries				7,560,700	10	0.38%
Robro/Roth Corporation				13,308,200	3	0.66%
New Jersey Bell Telephone-Verizon				8,059,591	9	0.40%
Kejzman Enterprises				10,103,800	5	0.50%
<b>Total</b>	<b>\$ 247,975,500</b>		<b>6.36%</b>	<b>\$ 130,262,291</b>		<b>6.48%</b>

**Source:** Municipal Tax Assessor

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy <sup>a</sup>		Collections in Subsequent Years
		Amount	Percentage of Levy	
2006	73,624,973	72,196,649	98.15%	1,283,346
2007	78,735,024	77,277,271	98.15%	1,381,336
2008	84,750,865	82,699,640	97.58%	1,656,549
2009	91,856,000	90,027,649	98.01%	1,775,355
2010	89,558,969	87,570,760	97.78%	1,967,555
2011	89,018,849	86,247,955	96.89%	1,784,006
2012	89,162,797	86,007,274	96.46%	3,155,523
2013	91,758,906	88,767,972	96.74%	2,055,888
2014	94,553,565	89,772,718	94.94%	2,297,902
2015	97,755,263	94,473,959	96.64%	2,063,262

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

- a** School taxes are collected by the Municipal Tax Collector. Under New Jersey State Statute, a municipality is required to remit to the school district the entire property tax balance, in the amount voted upon or certified prior to the end of the school year.

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

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 Absences Payable			
2007	-	-	7,284,766	-	-	587,496	7,872,262	0.45%	136	
2008	-	-	8,162,236	265,487	-	751,140	9,178,863	0.48%	157	
2009	-	-	7,252,012	526,529	-	479,128	8,257,669	0.43%	140	
2010	-	-	7,529,437	807,821	-	457,123	8,794,381	0.44%	149	
2011	-	-	7,072,746	736,209	-	392,566	8,201,521	0.43%	135	
2012	-	-	7,088,600	694,122	-	389,307	8,172,028	0.43%	134	
2013	-	-	6,225,191	648,726	-	290,699	7,164,616	0.50%	117	
2014	-	-	6,764,130	596,606	61,510,802	303,746	69,175,284	3.20%	1,134	
2015	-	-	8,448,557	547,774	61,510,802	317,630	70,824,763	3.27%	1,159	
2016	-	-	8,109,335	508,483	65,500,420	241,832	74,360,070	3.45%	1,223	

<sup>a</sup> School District records

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

<sup>c</sup> 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*

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					
2016					

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, 2015**  
*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	\$211,943,033.73	\$183,039,984.97	\$28,903,048.76	100%	\$28,903,048.76
	<u>211,943,033.73</u>	<u>183,039,984.97</u>	<u>28,903,048.76</u>		<u>28,903,048.76</u>
Overlapping Debt Apportioned to the Municipality:					
County of Cumberland:					
General	181,513,229.47	94,932,078.74	86,581,150.73	46.68%	\$40,416,081.16
	<u>\$393,456,263.20</u>	<u>\$277,972,063.71</u>	<u>\$115,484,199.49</u>		<u>\$69,319,129.92</u>

**Sources:**

a 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 2015 Equalized Value, which is 46.68%

The source for this computation was the 2015 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 2015

	2015	2014	2013	2012	2011	2010	2009	2008	2007
Equalized valuation basis									
2015	\$ 4,166,025,999.00								
2014	4,034,832,052.00								
2013	4,017,750,476.00								
	<u>[A] \$ 12,248,608,527.00</u>								
Average equalized valuation of taxable property	[A/3] \$ 4,082,869,509.00								
Debt limit (4 % of average equalization value)	[B] 163,314,780.36	<b>b</b>							
Total Net Debt Applicable to Limit	[C]								
Legal debt margin	<u>[B-C]</u>								
Debt limit	\$ 163,314,780	\$ 163,598,284	\$ 161,259,927	\$ 159,288,171	\$ 164,647,769	\$ 168,282,688	\$ 167,937,242	\$ 151,911,373	\$ 118,377,973
Total net debt applicable to limit	\$ 163,314,780	\$ 163,598,284	\$ 161,259,927	\$ 159,288,171	\$ 164,647,769	\$ 168,282,688	\$ 167,937,242	\$ 151,911,373	\$ 118,377,973
Legal debt margin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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>
2007	57,965	1,737,442,910	29,974	6.50%
2008	57,931	1,805,072,029	31,159	6.30%
2009	58,475	1,914,179,125	32,735	6.50%
2010	58,797	1,965,524,913	33,429	6.50%
2011	60,796	2,102,872,844	34,589	13.30%
2012	60,971	2,168,128,760	35,560	13.80%
2013	60,997	2,091,343,142	34,286	12.10%
2014	61,020	2,164,257,360	35,468	9.70%
2015	61,097	2,166,988,396	35,468	8.03%
2016	60,818	2,157,092,824	35,468	N/A

**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*

	2016			2007		
Employer	Employees	Rank [Optional]	Percentage of Total Municipal Employment	Employees	Rank [Optional]	Percentage of Total Municipal Employment
City of Vineland School District (a)	1,773	1	6.16%	3,511	1	12.96%
City of Vineland	720	2	2.50%	730	2	2.69%
Omni Baking	500	3	1.74%	243	7	0.90%
Training Schl at Vine/Elwyn NJ	448	4	1.56%	700	3	2.58%
General Mills/Progresso Foods	374	5	1.30%	468	5	1.73%
Gerresheimer Glass	351	6	1.22%			
Safeway Fresh Foods	328	7	1.14%			
Tower Hospitality	265	8	0.92%			
AJM Packaging Corp	229	9	4.40%			
Chemglass, Inc	220	10	0.76%	237	8	0.87%
Sun National Bank				226	10	0.83%
Kimble Glass				463	6	1.71%
Comar, Inc.				231	9	0.85%
Shop Rite				515	4	1.90%
	<u>5,208</u>		<u>18.09%</u>	<u>7,324</u>		<u>27.03%</u>
Total municipal employment =	28,791			27,097		

**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>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Instruction										
Regular	1,183	1,182	1,160	1,121	1,171	1,186	1,164	1,187	N/A	N/A
Special education										
Other special education										
Vocational										
Other instruction										
Nonpublic school programs										
Adult/continuing education programs										
Support Services:										
Student & instruction related services	250	250	264	239	238	234	234	213	N/A	N/A
General administration	6	6	6	6	5	5	6	5	N/A	N/A
School administrative services	84	84	85	86	85	78	78	69	N/A	N/A
Other administrative services	-	-	-	-	-	-	-	-	-	-
Central services	38	38	38	38	41	36	35	34	N/A	N/A
Administrative Information Technology	18	18	18	18	18	16	16	15	N/A	N/A
Plant operations and maintenance	180	180	189	215	228	209	211	204	N/A	N/A
Pupil transportation	139	139	153	152	191	196	175	171	N/A	N/A
Other support services	67	66	53	60	61	60	60	48	N/A	N/A
Special Schools										
Food Service	83	98	95	101	98	70	83	84	N/A	N/A
Child Care										
<b>Total</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>	<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				
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	#REF!	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	9,774	204,993,035.92	20,973.30	-1.64%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2016	9,747	203,294,205.00	20,857.11	-0.55%	N/A	N/A	N/A	N/A	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	Sabier	Dippolito	Petway	Mennies	Dane Base	Johnstone	Winslow	Durand	Dallego PK Cr.	Leuchter	Oak & Main PK	S. Vineland PK Ctr(1)	Butler Ave K Center (2)	Maurice Feld(2)	E. Vineland K Center	Wallace	Veteran's Memorial	Lands	Rossi	Cunningham	Vineland High School - South	Vineland High School - North	
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	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	180	460	620	556	563	361	447	519	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment	180	460	620	556	563	361	447	519	498	460	188	95	95	57	19	37	567	714	562	491	327	1,167	1,459	
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	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	180	460	620	556	563	361	447	519	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment	503	628	628	557	613	422	444	523	567	263	-	68	68	-	-	-	526	600	505	509	92	1,427	1,392	
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	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	180	460	620	556	563	361	447	519	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment	584	652	652	549	620	421	442	542	567	229	208	-	-	-	-	61	512	531	503	557	134	1,380	1,262	
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	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	180	460	620	556	563	361	447	519	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment	542	651	651	537	615	393	464	523	551	310	213	-	-	-	-	-	500	506	446	548	218	1,280	1,282	
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	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	180	460	620	556	563	361	447	519	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	492	526	509	554	66	1,387	1,326	
2012																								
Square Feet	40,000	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	180	460	620	556	563	361	447	519	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment	87	574	743	579	700	442	487	563	566	227	203	-	-	-	-	-	521	547	520	554	50	1,339	1,056	
2013																								
Square Feet	40,000	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	180	460	620	556	563	361	447	519	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment	196	793	675	543	604	343	354	527	545	233	226	-	-	-	-	-	567	508	490	582	60	1,135	1,426	
2014																								
Square Feet	40,000	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	180	460	620	556	563	361	447	519	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment (3)	180	460	620	556	563	361	447	519	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
2015																								
Square Feet	40,000	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	180	460	620	556	563	361	447	519	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment (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	
2016																								
Square Feet	40,000	82,747	75,860	74,300	70,883	64,690	64,690	57,397	45,430	44,111	26,980	8,200	7,140	5,100	4,500	4,420	119,300	98,250	88,520	76,000	36,405	231,050	229,580	
Capacity (students)	180	460	620	556	563	361	447	519	498	460	188	95	95	57	60	60	716	735	637	628	320	1,316	1,153	
Enrollment (3)	194	809	682	555	625	351	404	491	527	238	249	N/A	N/A	N/A	N/A	N/A	508	684	463	480	N/A	1,121	1,566	

Number of Schools at June 30, 2016  
 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)	2016	2015	2014	2013*	2012	2011	2010	2009	2008	2007
Vineland Senior High - South	N/A	340,073	296,012	244,296	219,107	196,785	268,971	213,866	109,115	268,985	245,563
Vineland Senior High - North	N/A	198,141	274,646	209,442	187,846	168,709	87,899	196,453	215,987	149,968	93,824
Landis Intermediate	N/A	103,713	51,307	71,769	64,369	57,811	90,212	38,750	57,430	124,668	91,947
Veterans Memorial Intermediate	N/A	119,838	74,826	176,964	158,718	142,548	86,000	55,178	25,337	92,576	57,127
Dane Banse	N/A	38,202	26,898	57,479	51,552	46,300	24,748	17,296	38,308	18,331	12,986
Butler Ave PK Center	N/A	-	-	780	699	628	79	-	22	2,652	16
Cunningham Alternative Prog	N/A	3,439	16,948	58,318	52,305	46,976	7,005	22,339	15,792	10,115	12,654
D'Ippolito Elementary	N/A	41,444	40,532	82,236	73,757	66,242	37,830	18,476	35,277	36,906	70,501
Wallace Intermediate	N/A	30,793	43,673	76,491	68,604	61,615	37,950	31,804	35,483	28,969	18,457
Marie Durand Elementary	N/A	68,138	39,772	56,406	50,590	45,436	40,983	17,417	33,615	39,620	43,692
East Vineland K Center	N/A	-	-	1,498	1,343	1,206	-	1,423	25	4,704	4,904
Maurice Fels K Center	N/A	-	-	-	-	-	-	-	-	-	905
Johnstone Elementary	N/A	33,734	131,761	61,248	54,933	49,337	22,031	18,641	9,540	33,016	32,547
Leuchter PK Center	N/A	89,949	79,016	73,053	65,521	58,846	15,812	16,351	12,418	15,206	15,829
Mennies Elementary	N/A	73,002	28,173	56,838	50,977	45,783	43,758	21,000	22,780	29,775	36,857
Sabater Elementary	N/A	42,221	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
Dallago Preschool	N/A	20,020	14,762	30,060	26,961	24,214	11,108	3,997	2,660	1,025	-
Petway Elementary	N/A	51,313	56,599	28,803	25,833	23,202	23,594	6,151	8,824	20,225	10,321
Rossi Intermediate	N/A	99,134	56,679	80,798	72,467	65,084	73,581	38,025	21,173	25,074	29,885
South Vineland PK Center	N/A	-	-	3,611	3,239	2,909	-	30	609	5,481	10,779
Winslow Elementary	N/A	81,279	105,974	48,878	43,838	39,372	40,870	79,455	88,033	34,811	37,722
Almond Road Preschool	N/A	6,298	13,522	167,911	150,598	135,255	-	-	-	-	-
Total School Facilities		1,440,731	1,376,960	1,621,129	1,453,976	1,305,848	955,100	817,144	743,857	949,548	828,069
Other Facilities		1,027,886	1,243,746	744,823	668,025	770,812	690,465	448,770	233,872	232,320	364,069
Grand Total		2,468,617	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

\* School facilities as defined under ERFCA.  
 (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, 2016**  
*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
Clerk Typist-School Board Office	5,000	N/A
Principal Benefits Clerk-School Board Office	5,000	N/A
Financial Advisor-VHS	5,000	N/A
Clerk Driver	5,000	N/A
Adult Ed Tech Coordinator	5,000	N/A
MISC Bonds-public employees blanket bond-cafeteria	10,000	N/A
Faculty Manager of Athletics (each)	7,500	N/A
Faculty Manager of Vld. High Athletic Dept.	7,500	N/A

Source: School District records

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# **Single Audit Section**





# F O R D - S C O T T

& A S S O C I A T E S , L . L . C .

C E R T I F I E D P U B L I C A C C O U N T A N T S

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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, 2016, 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 4, 2016.

### **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 4, 2016



# FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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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) *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, 2016. 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 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 Uniform Guidance and NJ OMB 15-08. Those standards and the Uniform Guidance 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 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, 2016.

## ***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 the Uniform Guidance and NJ OMB 15-08, 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 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 the Uniform Guidance and NJ OMB 15-08. 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 4, 2016**

**CITY OF WHEELERS SCHOOL DISTRICT**  
**Schedule of Expenditures of Federal Awards**  
**for the Fiscal Year ended June 30, 2016**

Federal Grantor/Pass-Through Grantor/Program Title	Federal ID#	Federal Project Number	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2014		Cash Received	Carryover/(Withdraw) Amount	Budgetary Expenditures			Recovery of Prior Year's Expenditures	Balance at June 30, 2016	
						Unexpended Balance	Due to Grantor			Pass Through	Source	Direct		Total	Unexpended Balance
<b>U.S. Department of Health and Human Services</b>															
Medicaid Assistance Program (SEMI)	93.778	1605N0MAP	N/A	\$ 480,747.37	7/1/2015	6/30/2016	\$ -	\$ -	\$ -	\$ 480,747.37	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total General Fund</b>															
<b>U.S. Department of Education</b>															
Passed-Through State Department of Education Special Revenue Fund:															
Title I	84-010	S010A150030	NCLB	3,234,610	7/1/2015	6/30/2016	(2,086,221.20)	287,389.79	-	(2,849,457.70)	-	285,152.09	(840,879.79)	-	-
L.D.E.A. Part B, Basic Regular	84-027	H027A150100	FT	3,277,282	7/1/2015	6/30/2016	(1,076,164.00)	422,304.01	-	(2,588,843.46)	-	688,438.54	(1,128,963.00)	-	-
L.D.E.A. Part B, Basic Regular	84-173	H173A150114	FT	92,195	7/1/2015	6/30/2016	(17,952.00)	42.00	-	(76,532.84)	-	15,662.16	(23,465.00)	-	-
L.D.E.A. Part B, P. preschool	84-173	H173A150114	FT	53,158	7/1/2015	6/30/2016	(30,276.00)	9,017.78	-	(74,243.37)	-	2,655.63	(17,974.13)	-	-
Perkins	84-048A	V048A140030	N/A	76,899	7/1/2015	6/30/2016	(298,355.35)	17,685.44	-	(602,382.94)	-	17,278.50	(122,886.44)	-	-
Perkins	84-048A	V048A140030	N/A	97,255	7/1/2015	6/30/2016	(204,884.33)	148,392.83	-	(330,488.50)	-	55,648.27	(211,399.83)	-	-
Title IA	84-387A	S387A150029	N/A	519,661	7/1/2015	6/30/2016	(62,817.50)	55,225.82	-	(54,942.40)	-	283.42	-	-	-
Title IA	84-387A	S387A150029	N/A	398,147	7/1/2015	6/30/2016	(17,082.00)	11,766.57	-	(65,083.38)	-	21,505.47	(33,316.00)	-	-
Title III	84-385A	S385A150030	N/A	220,273	7/1/2015	6/30/2016	(17,082.00)	11,766.57	-	(65,083.38)	-	21,505.47	(33,316.00)	-	-
Race To The Top (RTTP)	84-413A	B413A120038	N/A	182,442	7/1/2015	6/30/2016	(62,817.50)	55,225.82	-	(54,942.40)	-	283.42	-	-	-
Race To The Top (RTTP)	84-413A	B413A120038	N/A	68,359	7/1/2015	6/30/2016	(17,082.00)	11,766.57	-	(65,083.38)	-	21,505.47	(33,316.00)	-	-
Race To The Top (RTTP)	84-413A	B413A120038	N/A	203,000	10/1/2007	9/30/2013	(62,046.45)	62,046.45	-	(62,046.45)	-	68,389.00	(85,389.00)	-	-
<b>Total Special Revenue Fund</b>															
<b>U.S. Department of Agriculture</b>															
Passed-Through State Department of Education:															
National School Lunch Program	10.555	1616N150AN1099	N/A	3,183,761	7/1/2015	6/30/2016	(281,299.48)	281,299.48	-	(3,210,740.40)	-	(198,748.31)	-	-	-
National School Lunch Program	10.555	1616N150AN1099	N/A	3,096,848	7/1/2015	6/30/2016	(136,072.88)	136,072.88	-	(1,482,758.09)	-	(96,678.93)	-	-	-
National School Breakfast Program	10.553	1616N150AN1099	N/A	1,473,496	7/1/2015	6/30/2016	(5,118.44)	5,118.44	-	(64,264.20)	-	6,423.00	-	-	-
National School Breakfast Program	10.555	1616N150AN1099	N/A	1,365,703	7/1/2015	6/30/2016	(21,677.03)	21,677.03	-	(113,711.89)	-	(25,734.29)	-	-	-
National School Snack Program	10.555	1616N150AN1099	N/A	64,264	7/1/2015	6/30/2016	-	-	-	(453,889.41)	-	-	-	-	-
National School Snack Program	10.555	1616N150AN1099	N/A	67,937	7/1/2015	6/30/2016	-	-	-	(26,739.46)	-	19.79	(19.79)	-	-
Fresh Fruit & Vegetable Program	10.882	1616N150AL1603	N/A	113,713	7/1/2015	6/30/2016	(43,167.83)	43,167.83	-	(5,352,103.45)	-	19.79	(326,604.30)	-	-
Fresh Fruit & Vegetable Program	10.882	1616N150AL1603	N/A	110,814	7/1/2015	6/30/2016	(4,236,920.31)	1,033,840.69	-	(12,474,835.45)	-	1,555,032.87	(2,773,947.51)	-	-
Fresh Fruit & Vegetable Program	10.882	1616N150AL1603	N/A	110,814	7/1/2015	6/30/2016	(4,236,920.31)	1,033,840.69	-	(12,474,835.45)	-	1,555,032.87	(2,773,947.51)	-	-
<b>Total Federal Financial Awards</b>															

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 and Federal Financial Assistance  
 for the Fiscal Year ended June 30, 2016

State Grant/Program Title General Fund	Grant or State Project Number	Program or Amount	Grant Period		Balance at June 30, 2015		Due to Grantor	Carryover (in) Amount	Cash Received	Budgetary Expenditures	Adjustments / Reversion Balances	(Accounts Receivable)	Balance at June 30, 2016 (Unencumbered Balance)	Due to Grantor	Budgetary Receivable	MEMO Cumulative Expenditures
			From	To	(Accounts Receivable)	(Accounts Receivable)										
<b>State Department of Education</b>																
Equalization Aid	16-495-034-5120-078	89,507,454.00	7/1/2015	6/30/2016	\$	\$			\$ 80,774,824.10	\$ (88,507,454.00)				\$	\$ (8,732,629.90)	\$ 89,507,454.00
Categorical Special Education Aid	16-495-034-5120-089	5,190,051.00	7/1/2015	6/30/2016				4,671,045.90	(5,190,051.00)						(519,005.10)	5,190,051.00
Categorical Security Aid	16-495-034-5120-084	3,028,970.00	7/1/2015	6/30/2016				2,726,073.00	(3,028,970.00)						(302,897.00)	3,028,970.00
Adjustment Aid	16-495-034-5120-085	34,382,237.00	7/1/2015	6/30/2016				30,983,013.30	(34,392,237.00)						(3,409,223.70)	34,392,237.00
School Choice Aid	16-495-034-5120-068	50,850.00	7/1/2015	6/30/2016				45,765.00	(50,850.00)						(5,085.00)	50,850.00
PARCC Readiness Aid	16-495-034-5120-097	101,180.00	7/1/2015	6/30/2016				91,082.00	(101,180.00)						(10,118.00)	101,180.00
Per Pupil Growth Aid	16-495-034-5120-098	101,180.00	7/1/2015	6/30/2016				91,082.00	(101,180.00)						(10,118.00)	101,180.00
<b>Subtotal State Aid Public:</b>								<b>119,352,945.30</b>	<b>(132,371,922.00)</b>						<b>(13,018,976.70)</b>	<b>132,371,922.00</b>
Additional Non Public Transportation Aid	16-495-034-5120-014	77,877.00	7/1/2015	6/30/2016				61,096.00	(77,877.00)						(7,797.00)	77,877.00
Additional Non Public Transportation Aid	15-495-034-5120-014	6,056.00	7/1/2014	6/30/2015				3,883,219.20	(4,314,688.00)						(431,468.80)	4,314,688.00
Categorical Transportation Aid	16-495-034-5120-014	4,314,688.00	7/1/2015	6/30/2016				803,302.00	(4,314,688.00)						(746,407.00)	4,314,688.00
Extracurricular Aid	16-495-034-5120-044	746,407.00	7/1/2015	6/30/2016				4,895,413.69	(4,937,407.13)						(241,993.44)	4,937,407.13
Extracurricular Aid	15-495-034-5120-044	803,302.00	7/1/2014	6/30/2015				123,069,886.23	(142,448,401.13)						(1,056,977.40)	142,448,401.13
Reimbursed TPAF Social Security Contributions	16-495-034-5095-002	4,937,407.13	7/1/2015	6/30/2016				17,388,428.00	(19,446,133.21)						(1,876,222.00)	19,446,133.21
Reimbursed Social Security Contributions	15-495-034-5095-002	3,066,552.00	7/1/2014	6/30/2015				1,486,440.39	(1,486,440.39)						-	1,486,440.39
Preschool Education Aid	16-495-034-5120-086	19,234,650.00	7/1/2015	6/30/2016				18,627,240.00								19,234,650.00
Preschool Education Aid	15-495-034-5120-086	18,627,240.00	7/1/2014	6/30/2015												18,627,240.00
<b>Social Revenue Fund:</b>																
N.J. Nonpublic Aid	16-100-034-5120-070	49,770.00	7/1/2015	6/30/2016				49,770.00	(49,770.00)						-	49,770.00
Textbook Aid	16-100-034-5120-064	31,576.00	7/1/2015	6/30/2016				31,576.00	(31,576.00)						-	31,576.00
Textbook Aid	15-100-034-5120-064	37,357.00	7/1/2014	6/30/2015				10,101.90		(10,101.90)					-	27,255.10
Technology Aid	16-100-034-5120-373	14,378.00	7/1/2015	6/30/2016				14,378.00	(14,249.07)						128.93	14,249.07
Technology Aid	15-100-034-5120-373	20,064.00	7/1/2014	6/30/2015				114.30		(114.30)					-	19,949.70
Auxiliary Services:																
Compensatory Education	15-100-034-5120-068	189,306.00	7/1/2014	6/30/2015				83,219.62		(83,219.62)					-	86,086.38
English Second Language	15-100-034-5120-067	1,827.00	7/1/2014	6/30/2015				1,827.00		(1,827.00)					-	-
1927/19 Auxiliary Education	16-100-034-5120-067	115,060.00	7/1/2015	6/30/2016				115,060.00	(97,036.20)						18,023.80	115,060.00
Handicapped Services:																
Supplemental Instruction	16-100-034-5120-066	34,158.00	7/1/2015	6/30/2016				34,158.00	(25,619.70)						8,538.30	34,158.00
Supplemental Instruction	15-100-034-5120-066	41,588.00	7/1/2014	6/30/2015				16,478.80		(16,478.80)					-	25,110.40
Examination & Classification	16-100-034-5120-066	48,095.00	7/1/2015	6/30/2016				48,095.00	(38,520.50)						9,544.50	48,095.00
Examination & Classification	15-100-034-5120-066	61,782.00	7/1/2014	6/30/2015				13,166.20		(13,166.20)					-	48,625.80
Corrective Speech	16-100-034-5120-067	41,884.00	7/1/2015	6/30/2016				41,884.00	(29,681.55)						12,122.45	41,884.00
Corrective Speech	15-100-034-5120-067	33,575.00	7/1/2014	6/30/2015				10,513.65		(10,513.65)					-	23,061.35
Transportation	15-100-034-5120-068	64,341.00	7/1/2014	6/30/2015				64,341.00		(64,341.00)					-	-
Non-Public Security	16-100-034-5120-059	13,825.00	7/1/2015	6/30/2016				13,825.00	(13,749.53)						75.47	13,825.00
Home Instruction	16-100-034-5120-057	1,696.20	7/1/2015	6/30/2016				1,696.20	(1,696.20)						-	1,696.20
Home Instruction	16-100-034-5120-067	1,330.00	7/1/2014	6/30/2015				1,330.00		(1,330.00)					-	1,330.00
Municipal Alliance	N/A	5,600.00	7/1/2015	6/30/2016				5,600.00	(5,600.00)						-	5,600.00
Municipal Alliance	N/A	5,600.00	7/1/2014	6/30/2015											-	5,600.00
COEET	N/A	79,400.00	7/1/2011	6/30/2012				22,720.11		(22,720.11)					-	79,400.00
Family Friendly Centers - Summer	N/A	10,073.49	7/1/2015	6/30/2016				10,073.49	(7,470.82)						2,602.57	10,073.49
Family Friendly Centers - Summer	N/A	22,815.00	7/1/2014	6/30/2015				8,230.26							8,230.26	14,584.74
Family Friendly Centers	N/A	40,057.82	7/1/2015	6/30/2016				45,463.00	(50,532.35)						0.43	40,057.82
Family Friendly Centers	N/A	22,815.00	7/1/2014	6/30/2015				9,623.57							14,930.65	37,745.57
NY Youth Corps	ABONY25	366,215.00	7/1/2015	6/30/2016				366,215.00	(397,800.50)						(21,585.50)	366,215.00
NY Youth Corps	ABONY25	417,225.00	7/1/2014	6/30/2015				23,750.93							-	440,975.93
<b>Total Special Revenue Fund</b>								<b>18,359,489.32</b>	<b>(20,179,202.60)</b>						<b>(1,819,713.28)</b>	<b>18,359,489.32</b>
<b>State Department of Agriculture:</b>																
Enterprise Fund:																
National School Lunch Program (State Share)	16-100-010-3550-023	67,398.10	7/1/2015	6/30/2016				59,038.32	(67,399.10)						(8,360.78)	67,398.10
National School Lunch Program (State Share)	15-100-010-3550-023	64,825.83	7/1/2014	6/30/2015				66,586.13	(67,399.10)						(8,360.78)	64,825.83
Total Enterprise Fund								<b>125,624.45</b>	<b>(134,798.20)</b>						<b>(16,173.75)</b>	<b>125,624.45</b>
Total State Financial Assistance								<b>147,272,983.74</b>	<b>(152,695,092.80)</b>						<b>(5,422,109.06)</b>	<b>147,272,983.74</b>

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, 2016**

**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 expenditures of awards and financial assistance are presented on the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Note 1 to the Board's basic financial statements. The information in this schedule is presented in accordance with the requirements of 2 CFR 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. The District has elected not to use the 10% de minimis indirect cost rate.

**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 -\$9,762.50 for the general fund and -\$615,139.59 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	\$ 480,747.37	\$ 154,720,590.63	\$	\$ (12,281,952.00)	\$ 142,919,386.00
Special Revenue Fund	6,745,311.94	19,491,914.91	60,177.03		26,297,403.88
Food Service Fund	5,325,363.99	62,959.37			5,388,323.36
Total	<u>\$ 12,551,423.30</u>	<u>\$ 174,275,464.91</u>	<u>\$ 60,177.03</u>	<u>\$ (12,281,952.00)</u>	<u>\$ 174,605,113.24</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, 2016  
(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, 2016. 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, 2016.

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2016**

**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 the Uniform Guidance? No

Identification of major programs:

<b><u>CFDA Numbers</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
84.027	IDEA - Regular
84.173	IDEA - Preschool
84.365A	Title III

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2016**  
**(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:	

**GMIS Numbers**

**Name of State Program**

**State Aid Public Cluster**

16-495-034-5120-078	Equalization Aid
16-495-034-5120-089	Special Education Aid
16-495-034-5120-084	Security Aid
16-495-034-5120-085	Adjustment Aid
16-495-034-5120-068	School Choice Aid
16-495-034-5120-097	PARCC Readiness Aid
16-495-034-5120-098	Per Pupil Growth Aid

**VINELAND SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDING JUNE 30, 2016**  
**(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, 2016**  
**(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, 2016**

**STATUS OF PRIOR YEAR FINDINGS**

There were No Findings in the Prior Year.

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